



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**
Statement of Financial Position
February 28, 2013

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ (103)	\$ 12,481	\$ 56,841	69,219
Accounts receivable, net	230	-	3,955	4,185
Total assets	127	12,481	60,796	73,404
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Total liabilities	-	-	-	-
Net assets				
Earmarked				
5k run	-	4,875	-	4,875
CGFM	-	-	3,010	3,010
Early careers	-	-	1,450	1,450
PDC	-	-	12,000	12,000
Emergency relief fund	-	-	-	-
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	5,877	5,877
Sugar Plum Tree	-	733	-	733
Unrestricted	127	6,873	28,959	35,959
Total net assets	127	12,481	60,796	73,404
Total liabilities and net assets	\$ 127	\$ 12,481	\$ 60,796	\$ 73,404

	Statement of Activities				8 months ended
	For the month ended February 28, 2013				2/28/2013
Revenues					
Training	\$ -	\$ -	\$ -	\$ -	\$ 61,545
Luncheon collections	577	-	-	577	4,839
Chapter dues	-	-	-	-	611
5k run	-	-	-	-	9,538
Donations	-	-	-	-	5,175
Other income	-	-	-	-	3,645
Total revenues	577	-	-	577	85,352
Expenses					
Training costs	\$ -	\$ -	\$ 472	\$ 472	37,656
Membership luncheon	1,109	-	-	1,109	8,482
Awards/Scholarships	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	-	-	-	1,500
Community Service Activities	-	-	-	-	810
5k run	-	125	-	125	3,051
PDC	-	-	-	-	1,367
Bad debts	-	-	-	-	-
Other expenses	18	-	-	18	1,165
Total expenses	1,127	125	472	1,725	54,031
Increase (decrease) in net assets	(550)	(125)	(472)	(1,148)	31,321
Fund transfer	-	-	-	-	-
Net assets at beginning of period	\$ 677	\$ 12,606	\$ 61,268	\$ 74,551	42,082
Ending net assets	\$ 127	\$ 12,481	\$ 60,796	\$ 73,404	\$ 73,404