



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**  
Statement of Financial Position  
April 30, 2013

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
<b>Assets</b>				
Cash in bank	\$ (928)	\$ 12,368	\$ 51,075	62,515
Accounts receivable, net	249	-	6,114	6,363
<b>Total assets</b>	<b>(679)</b>	<b>12,368</b>	<b>57,189</b>	<b>68,878</b>
<b>Liabilities and net assets</b>				
Liabilities				
Accounts payable	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net assets				
Earmarked				
5k run	-	4,875	-	4,875
CGFM	-	-	3,010	3,010
Early careers	-	-	988	988
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	(679)	6,760	25,814	31,896
<b>Total net assets</b>	<b>(679)</b>	<b>12,368</b>	<b>57,189</b>	<b>68,878</b>
<b>Total liabilities and net assets</b>	<b>\$ (679)</b>	<b>\$ 12,368</b>	<b>\$ 57,189</b>	<b>\$ 68,878</b>

**Statement of Activities**  
For the month ended April 30, 2013

**10 months  
ended  
4/30/2013**

<b>Revenues</b>						
Training	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ 68,345	
Luncheon collections	498	-	-	498	5,857	
Chapter dues	469	-	-	469	1,080	
5k run	-	-	-	-	9,538	
Donations	-	-	-	-	5,225	
Other income	1	-	219	220	3,865	
<b>Total revenues</b>	<b>968</b>	<b>-</b>	<b>3,019</b>	<b>3,987</b>	<b>93,910</b>	
<b>Expenses</b>						
Training costs	\$ -	\$ -	\$ -	\$ -	46,220	
Membership luncheon	891	-	-	891	10,403	
Awards/Scholarships	-	-	-	-	-	
H. Dierking scholarship	-	-	-	-	-	
Donations	-	-	-	-	1,500	
Community Service Activities	-	-	-	-	973	
5k run	-	-	-	-	3,051	
PDC	-	-	-	-	1,367	
Bad debts	-	-	-	-	-	
Other expenses	-	-	1,600	1,600	3,600	
<b>Total expenses</b>	<b>891</b>	<b>-</b>	<b>1,600</b>	<b>2,491</b>	<b>67,114</b>	
Increase (decrease) in net assets	77	-	1,419	1,496	26,796	
Fund transfer	-	-	-	-	-	
Net assets at beginning of period	\$ (756)	\$ 12,368	\$ 55,770	\$ 67,382	42,082	
<b>Ending net assets</b>	<b>\$ (679)</b>	<b>\$ 12,368</b>	<b>\$ 57,189</b>	<b>\$ 68,878</b>	<b>\$ 68,878</b>	