ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
March 31, 2013

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	$ (1,087)	$ 12,368	$ 52,115	63,396
Accounts receivable, net	331	-	3,655	3,986
Total assets	**(756)**	**12,368**	**55,770**	**67,382**
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	-	-	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	(756)	6,760	24,395	30,399
Total net assets	(756)	12,368	55,770	67,382
Total liabilities and net assets	**$ (756)**	**$ 12,368**	**$ 55,770**	**$ 67,382**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)	9 months ended 3/31/2013
		Statement of Activities			
		For the month ended March 31, 2013			
Revenues					
Training	$ -	$ -	$ 4,000	$ 4,000	$ 65,545
Luncheon collections	520	-	-	520	5,359
Chapter dues	-	-	-	-	611
5k run	-	-	-	-	9,538
Donations	-	50	-	50	5,225
Other income	-	-	-	-	3,645
Total revenues	**520**	**50**	**4,000**	**4,570**	**89,922**
Expenses					
Training costs	$ -	$ -	$ 8,564	$ 8,564	46,220
Membership luncheon	1,030	-	-	1,030	9,512
Awards/Scholarships	-	-	-	-	
H. Dierking scholarship	-	-	-	-	
Donations	-	-	-	-	1,500
Community Service Activities	-	163	-	163	973
5k run	-	-	-	-	3,051
PDC	-	-	-	-	1,367
Bad debts	-	-	-	-	
Other expenses	373	-	462	835	2,000
Total expenses	**1,403**	**163**	**9,026**	**10,592**	**64,623**
Increase (decrease) in net assets	(883)	(113)	(5,026)	(6,022)	25,299
Fund transfer	-	-	-	-	-
Net assets at beginning of period	$ 127	$ 12,481	$ 60,796	$ 73,404	42,082
Ending net assets	**$ (756)**	**$ 12,368**	**$ 55,770**	**$ 67,382**	**$ 67,382**

Prepared by: Yuka Hechanova, Treasurer