



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**

**Statement of Financial Position  
August 31, 2012**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total (Memo Only)</b>
<b>Assets</b>				
Cash in bank	\$ (155)	\$ 13,710	\$ 41,820	55,375
Accounts receivable, net	388	-	22,865	23,253
<b>Total assets</b>	<b>233</b>	<b>13,710</b>	<b>64,685</b>	<b>78,628</b>
<b>Liabilities and net assets</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets</b>				
<b>Earmarked</b>				
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	-	500	-	500
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	8,000	8,000
Awards & memberships	-	-	-	-
Sugar Plum Tree	-	478	-	478
Unrestricted	233	7,858	30,725	38,815
<b>Total net assets</b>	<b>233</b>	<b>13,710</b>	<b>64,685</b>	<b>78,628</b>
<b>Total liabilities and net assets</b>	<b>\$ 233</b>	<b>\$ 13,710</b>	<b>\$ 64,685</b>	<b>\$ 78,628</b>

**Statement of Activities  
For the month ended August 31, 2012**

**2 months ended  
8/31/2012**

<b>Revenues</b>					
Training	\$ -	\$ -	\$ -	\$ -	\$ 60,240
Luncheon collections	1,147	-	-	1,147	1,571
Chapter dues	-	-	-	-	264
5k run	-	-	-	-	9,613
Donations	-	250	1,155	1,405	3,715
Other income	-	-	-	-	3,639
<b>Total revenues</b>	<b>1,147</b>	<b>250</b>	<b>1,155</b>	<b>2,552</b>	<b>79,042</b>
<b>Expenses</b>					
Training costs	\$ -	\$ -	\$ -	\$ -	34,307
Membership luncheon	1,690	-	-	1,690	2,552
Awards/Scholarships	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	975	-	975	975
5k run	-	-	-	-	2,926
PDC	-	-	340	340	1,367
Other expenses	94	-	-	94	369
<b>Total expenses</b>	<b>1,783</b>	<b>975</b>	<b>340</b>	<b>3,099</b>	<b>42,496</b>
Increase (decrease) in net assets	(636)	(725)	815	(547)	36,546
Net assets at beginning of period	869	14,436	63,870	79,175	42,082
<b>Ending net assets</b>	<b>\$ 233</b>	<b>\$ 13,710</b>	<b>\$ 64,685</b>	<b>\$ 78,628</b>	<b>\$ 78,628</b>