



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
September 30, 2012**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ (366)	\$ 13,572	\$ 48,880	62,086
Accounts receivable, net	424	-	15,305	15,729
Total assets	58	13,572	64,185	77,815
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	-	500	-	500
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	8,000	8,000
Awards & memberships	-	-	-	-
Sugar Plum Tree	-	478	-	478
Unrestricted	58	7,720	30,225	38,003
Total net assets	58	13,572	64,185	77,815
Total liabilities and net assets	\$ 58	\$ 13,572	\$ 64,185	\$ 77,815

**Statement of Activities
For the month ended September 30, 2012**

**3 months ended
9/30/2012**

Revenues					
Training	\$ -	\$ -	\$ -	\$ -	\$ 60,240
Luncheon collections	634	-	-	634	2,156
Chapter dues	226	-	-	226	490
5k run	-	-	-	-	9,613
Donations	-	-	-	-	3,765
Other income	-	-	-	-	3,639
Total revenues	860	-	-	860	79,903
Expenses					
Training costs	\$ -	\$ -	\$ 500	\$ 500	34,807
Membership luncheon	986	-	-	986	3,538
Awards/Scholarships	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	-	-	-	500
Community Service Activities	-	188	-	188	663
5k run	-	-	-	-	2,926
PDC	-	-	-	-	1,367
Bad debts	-	-	-	-	-
Other expenses	-	-	-	-	369
Total expenses	986	188	500	1,674	44,170
Increase (decrease) in net assets	(126)	(188)	(500)	(814)	35,733
Net assets at beginning of period	184	13,760	64,685	78,629	42,082
Ending net assets	\$ 58	\$ 13,572	\$ 64,185	\$ 77,815	\$ 77,815