



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ (1,041)	\$ 13,326	\$ 58,760	71,046
Accounts receivable, net	129	-	5,110	5,239
Total assets	(912)	13,326	63,870	76,285
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	-	-	6,215	6,215
Sugar Plum Tree	-	478	-	478
Unrestricted	(912)	7,473	31,695	38,257
Total net assets	(912)	13,326	63,870	76,285
Total liabilities and net assets	\$ (912)	\$ 13,326	\$ 63,870	\$ 76,285

	Statement of Activities				5 months ended
	For the month ended November 30, 2012				11/30/2012
Revenues					
Training	\$ -	\$ -	\$ 235	\$ 235	\$ 60,775
Luncheon collections	527	-	-	527	3,144
Chapter dues	-	-	-	-	555
5k run	-	-	-	-	9,513
Donations	-	-	-	-	4,920
Other income	-	-	-	-	3,642
Total revenues	527	-	235	762	82,549
Expenses					
Training costs	\$ -	\$ -	\$ 504	\$ 504	36,811
Membership luncheon	1,090	-	-	1,090	5,525
Awards/Scholarships	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	-	-	-	500
Community Service Activities	-	146	-	146	810
5k run	-	-	-	-	2,926
PDC	-	-	-	-	1,367
Bad debts	-	-	-	-	-
Other expenses	-	-	-	-	407
Total expenses	1,090	146	504	1,741	48,346
Increase (decrease) in net assets	(563)	(146)	(269)	(979)	34,202
Net assets at beginning of period	(349)	13,472	64,140	77,262	42,082
Ending net assets	\$ (912)	\$ 13,326	\$ 63,870	\$ 76,285	\$ 76,285