



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ 1,038	\$ 12,606	\$ 56,038	69,682
Accounts receivable, net	261	-	5,230	5,491
Total assets	1,299	12,606	61,268	75,173
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	-	-	-	-
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	5,877	5,877
Sugar Plum Tree	-	733	-	733
Unrestricted	1,299	6,998	29,431	37,728
Total net assets	1,299	12,606	61,268	75,173
Total liabilities and net assets	\$ 1,299	\$ 12,606	\$ 61,268	\$ 75,173

	Statement of Activities				6 months ended
	For the month ended December 31, 2012				12/31/2012
Revenues					
Training	\$ -	\$ -	\$ 770	\$ 770	\$ 61,545
Luncheon collections	588	-	-	588	3,732
Chapter dues	-	-	-	-	555
5k run	-	25	-	25	9,538
Donations	-	255	-	255	5,175
Other income	3	-	-	3	3,645
Total revenues	591	280	770	1,641	84,189
Expenses					
Training costs	\$ -	\$ -	\$ 373	\$ 373	37,184
Membership luncheon	1,003	-	-	1,003	6,529
Awards/Scholarships	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	1,000	-	1,000	1,500
Community Service Activities	-	-	-	-	810
5k run	-	-	-	-	2,926
PDC	-	-	-	-	1,367
Bad debts	-	-	-	-	-
Other expenses	377	-	-	377	784
Total expenses	1,380	1,000	373	2,752	51,099
Increase (decrease) in net assets	(789)	(720)	398	(1,112)	33,090
Fund transfer	3,000	-	(3,000)	-	-
Net assets at beginning of period	\$ (912)	\$ 13,326	\$ 63,870	\$ 76,285	42,082
Ending net assets	\$ 1,299	\$ 12,606	\$ 61,268	\$ 75,173	\$ 75,173