



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
October 31, 2011

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ 321	\$ 8,347	\$ 42,360	\$ 51,028
Accounts receivable, net	284	-	760	1,044
Total assets	605	8,347	43,120	52,072
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Deferred revenue	-	-	200	200
Other liabilities	-	-	-	-
Total liabilities	-	-	200	200
Net assets				
Earmarked				
5k run	-	-	-	-
CGFM scholarship	-	-	1,900	1,900
Early careers	-	-	500	500
PDC	-	-	2,413	2,413
Emergency relief fund	-	-	-	-
H. Dierking scholarship	-	-	1,500	1,500
Training	-	-	-	-
CGFM review	-	-	11,390	11,390
Sugar Plum Tree	-	251	-	251
Unrestricted	605	8,096	25,217	33,918
Total net assets	605	8,347	42,920	51,872
Total liabilities and net assets	\$ 605	\$ 8,347	\$ 43,120	\$ 52,072

Statement of Activities
For the month ended October 31, 2011

4 months
ended
10/31/2011

Revenues					
Training	\$ -	\$ -	\$ -	\$ -	3,210
Luncheon collections	509	-	-	509	1,285
Chapter dues	-	-	-	-	-
5k run	-	-	-	-	3,232
Donations	-	-	-	-	-
H. Dierking scholarship donations	-	-	-	-	-
Other income	-	-	-	-	831
Total revenues	509	-	-	509	8,557
Expenses					
Training costs	\$ -	\$ -	\$ -	\$ -	2,213
Membership luncheon	891	-	-	891	2,327
Awards	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	110	-	110	110
5k run	-	-	-	-	696
PDC	-	-	-	-	(1,358)
Bad debts	-	-	-	-	-
Other expenses	-	-	35	35	532
Total expenses	891	110	35	1,036	4,520
Increase (decrease) in net assets	(382)	(110)	(35)	(527)	4,037
Net assets at beginning of period	987	8,457	42,955	52,398	47,835
Ending net assets	\$ 605	\$ 8,347	\$ 42,920	\$ 51,872	\$ 51,872