



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER



Statement of Financial Position
 April 30, 2009

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memorandum Only)
Assets				
Cash in Bank	\$652	\$7,152	\$48,747	\$56,551
Accounts receivable	302	0	14,870	15,172
Total assets	954	7,152	63,617	71,723
Liabilities and net assets				
Liabilities				
Accounts payable	0	0	0	0
Deferred Revenue	0	0	0	0
Other liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets				
Earmarked				
5K Run/Walk/Wheel	0	2,500	0	2,500
CGFM	0	0	3,296	3,296
Financial Literacy Campaign	0	500	0	500
PDC	0	0	16,200	16,200
Emergency Relief Fund	0	950	0	950
Scholarship	0	0	2,000	2,000
PBMT	0	0	5,000	5,000
Sugar Plum Tree	0	111	0	111
Unrestricted	954	3,091	37,121	41,166
Total net assets	954	7,152	63,617	71,723
Total liabilities and net assets	\$954	\$7,152	\$63,617	\$71,723

Statement of Activities
 For the Month Ended
 April 30, 2009

Revenues				
Training	\$0	\$0	\$91,880	\$91,880
Less: Cost of training	0	0	(62,267)	(62,267)
Training, net	0	0	29,613	29,613
Luncheon collections	3,881	0	0	3,881
Less: Cost of luncheon	(6,638)	0	0	(6,638)
Luncheon collections, net	(2,757)	0	0	(2,757)
Chapter dues	370	0	0	370
5K Run race fees	0	0	0	0
5K Run cash & inkind donations	0	1,000	0	1,000
Donations (cash & inkind)	0	126	0	126
T-shirt sales	0	0	569	569
Other income (i.e., raffle)	192	0	56	248
Total revenues	(2,195)	1,126	30,238	29,169
Expenses				
Awards	198	0	462	660
Charitable donations	0	4,641	0	4,641
Postal box fee	0	0	0	0
5K Run	0	421	0	421
5K Run (inkind offset)	0	0	0	0
Trash-a-thon	0	0	0	0
Meetings	0	0	0	0
PDC	0	0	7,009	7,009
Bad debts	0	0	0	0
Advertisement	0	0	0	0
Other expenses	40	0	211	251
Total expenses	238	5,062	7,682	12,982
Increase (decrease) in net assets	(2,433)	(3,936)	22,556	16,187
Net assets at beginning of year	387	11,088	44,061	55,536
Transfers	3,000	0	(3,000)	0
Adjustment(s)	0	0	0	0
Ending net assets	\$954	\$7,152	\$63,617	\$71,723