



Association of Government Accountants
Profit & Loss by Class
 September 2019

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>	<u>Total Professional Development</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
4000 - AGA Membership Meetings	1,170.00	0.00	0.00	1,170.00
4001 - CPE Trainings	0.00	0.00	0.00	0.00
4003 - Annual 5K Run	0.00	445.00	0.00	445.00
Total Income	<u>1,170.00</u>	<u>445.00</u>	<u>0.00</u>	<u>1,615.00</u>
Gross Profit	1,170.00	445.00	0.00	1,615.00
Expense				
7001 - Membership Luncheon Cost	1,522.40	968.00	0.00	2,490.40
7026 - Office Supplies	461.37	0.00	0.00	461.37
7081 - Bank Charges	3.00	0.00	0.00	3.00
8026 - Scholarship - CGFM	0.00	0.00	382.50	382.50
8041 - Community Servies	0.00	250.00	0.00	250.00
Total Expense	<u>1,986.77</u>	<u>1,218.00</u>	<u>382.50</u>	<u>3,587.27</u>
Net Ordinary Income	<u>-816.77</u>	<u>-773.00</u>	<u>-382.50</u>	<u>-1,972.27</u>
Net Income	<u><u>-816.77</u></u>	<u><u>-773.00</u></u>	<u><u>-382.50</u></u>	<u><u>-1,972.27</u></u>



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ASSETS				
Current Assets				
Checking/Savings				
1000 · Change Fund	0.00	100.00	0.00	100.00
1001 · Bank of Guam				
1001.1 · BOG-Chapter Fund	-26,343.06	0.00	22,226.40	-4,116.66
1001.2 · BOG-Community Service Fund	-1,040.60	6,766.55	-1,020.60	4,705.35
1001.3 · BOG-Professional Fund	1,620.00	0.00	60,667.34	62,287.34
1001 · Bank of Guam - Other	-1,995.77	-1,218.00	-382.50	-3,596.27
Total 1001 · Bank of Guam	-27,759.43	5,548.55	81,490.64	59,279.76
1002 · Coast 360				
1002.1 · C360-Chapter Fund	10,338.57	0.00	0.00	10,338.57
1002.3 · C360-Professional Fund	0.00	0.00	0.00	0.00
1002 · Coast 360 - Other	229.40	0.00	0.00	229.40
Total 1002 · Coast 360	10,567.97	0.00	0.00	10,567.97
Total Checking/Savings	-17,191.46	5,648.55	81,490.64	69,947.73
Accounts Receivable				
11000 · Accounts Receivable	0.00	0.00	3,682.68	3,682.68
Total Accounts Receivable	0.00	0.00	3,682.68	3,682.68
Other Current Assets				
1400.3 · Security Deposit	0.00	100.00	0.00	100.00
Total Other Current Assets	0.00	100.00	0.00	100.00
Total Current Assets	-17,191.46	5,748.55	85,173.32	73,730.41
Fixed Assets				
1601 · Office Equipment	1,451.16	0.00	0.00	1,451.16
1601.1 · Accumulated Depreciation	-449.00	0.00	0.00	-449.00
Total Fixed Assets	1,002.16	0.00	0.00	1,002.16
TOTAL ASSETS	-16,189.30	5,748.55	85,173.32	74,732.57
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	1,350.00	0.00	0.00	1,350.00
2000.1 · AP-Chapter Fund	210.00	0.00	0.00	210.00
Total Accounts Payable	1,560.00	0.00	0.00	1,560.00
Total Current Liabilities	1,560.00	0.00	0.00	1,560.00
Total Liabilities	1,560.00	0.00	0.00	1,560.00
Equity				
3000 · Equity				
30001 · Opening Equity - Chapter Fund	7,027.07	0.00	0.00	7,027.07
30002 · Opening Equity - Community Serv	0.00	10,844.60	0.00	10,844.60
30003 · Opening Equity - Professional F	0.00	0.00	49,872.88	49,872.88
Total 3000 · Equity	7,027.07	10,844.60	49,872.88	67,744.55
32000 · Retained Earnings	-23,761.76	-9,886.70	36,703.54	3,055.08
Net Income	-1,014.61	4,790.65	-1,403.10	2,372.94
Total Equity	-17,749.30	5,748.55	85,173.32	73,172.57
TOTAL LIABILITIES & EQUITY	-16,189.30	5,748.55	85,173.32	74,732.57