

Association of Government Accountants
Balance Sheet by Class
As of January 31, 2019



	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
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	-16,187.59	0.00	17,226.40	1,038.81
1001.2 · BOG-Community Service Fund	0.00	7,104.08	0.00	7,104.08
1001.3 · BOG-Professional Fund	1,020.00	0.00	83,812.30	84,832.30
1001 · Bank of Guam - Other	0.00	0.00	0.00	0.00
Total 1001 · Bank of Guam	-15,167.59	7,104.08	100,038.70	91,975.19
1002 · Coast 360				
1002.1 · C360-Chapter Fund	10,238.57	0.00	0.00	10,238.57
1002.3 · C360-Professional Fund	0.00	0.00	0.00	0.00
1002 · Coast 360 - Other	205.90	0.00	0.00	205.90
Total 1002 · Coast 360	10,444.47	0.00	0.00	10,444.47
Total Checking/Savings	-4,723.12	7,204.08	100,038.70	102,519.66
Accounts Receivable				
11000 · Accounts Receivable	15.00	0.00	3,282.68	3,297.68
Total Accounts Receivable	15.00	0.00	4,282.68	4,297.68
Other Current Assets				
12000 · Undeposited Funds	285.00	0.00	3,800.00	4,085.00
Total Other Current Assets	285.00	0.00	3,800.00	4,085.00
Total Current Assets	-4,423.12	7,204.08	108,121.38	110,902.34
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	-3,420.96	7,204.08	108,121.38	111,904.50
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	-9,381.30	-6,049.28	-11,009.65	-26,440.23
Net Income	-2,626.73	2,408.76	69,258.15	69,040.18
Total Equity	-4,980.96	7,204.08	108,121.38	110,344.50
TOTAL LIABILITIES & EQUITY	-3,420.96	7,204.08	108,121.38	111,904.50

Association of Government Accountants
Profit & Loss by Class
July 2018 through January 2019



	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
Ordinary Income/Expense				
Income				
4000 · AGA Membership Meetings	4,620.00	0.00	0.00	4,620.00
4001 · CPE Trainings	0.00	0.00	103,550.00	103,550.00
4002 · Chapter Dues	647.50	0.00	0.00	647.50
4003.1 · Race Bib	0.00	2,225.00	0.00	2,225.00
4003.2 · Sponsorship	0.00	2,000.00	3,400.00	5,400.00
4003.5 · A5K Monetary Donations	0.00	300.00	0.00	300.00
4004.1 · Monetary Donations	0.00	110.00	0.00	110.00
Total Income	5,267.50	4,635.00	106,950.00	116,852.50
Gross Profit	5,267.50	4,635.00	106,950.00	116,852.50
Expense				
7001 · Membership Luncheon Cost	7,169.80	0.00	0.00	7,169.80
7006 · Donation Expense	0.00	110.00	0.00	110.00
7026 · Office Supplies	166.50	1,653.59	147.56	1,967.65
7031 · Subscription Dues	210.00	0.00	0.00	210.00
7041 · Printing and Copying Cost	0.00	0.00	897.75	897.75
7071 · Training Expense	0.00	0.00	35,417.54	35,417.54
7076 · Strategic Planning Expense	0.00	0.00	150.00	150.00
7081 · Bank Charges	21.00	0.00	0.00	21.00
7086 · Rent, Parking, Other Occupancy	176.00	25.00	0.00	201.00
8026 · Scholarship - CGFM	0.00	0.00	849.00	849.00
8041 · Community Servies	0.00	187.65	0.00	187.65
8046 · Professional Fees - Others	550.93	250.00	230.00	1,030.93
Total Expense	8,294.23	2,226.24	37,691.85	48,212.32
Net Ordinary Income	-3,026.73	2,408.76	69,258.15	68,640.18
Other Income/Expense				
Other Income				
4020 · Other Income	400.00	0.00	0.00	400.00
Total Other Income	400.00	0.00	0.00	400.00
Net Other Income	400.00	0.00	0.00	400.00
Net Income	-2,626.73	2,408.76	69,258.15	69,040.18