

**Association of Government Accountants**  
**Balance Sheet by Class**  
As of December 31, 2018



	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Change Fund	0.00	100.00	0.00	100.00
1001 · Bank of Guam				
1001.1 · BOG-Chapter Fund	-16,265.69	0.00	17,226.40	960.71
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	80,212.30	81,232.30
1001 · Bank of Guam - Other	-3.00	0.00	0.00	-3.00
Total 1001 · Bank of Guam	-15,248.69	7,104.08	96,438.70	88,294.09
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	-4,804.22	7,204.08	96,438.70	98,838.56
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	-4,504.22	7,204.08	104,521.38	107,221.24
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
<b>TOTAL ASSETS</b>	<b>-3,502.06</b>	<b>7,204.08</b>	<b>104,521.38</b>	<b>108,223.40</b>
<b>LIABILITIES &amp; EQUITY</b>				
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	-2,707.83	2,408.76	65,658.15	65,359.08
Total Equity	-5,062.06	7,204.08	104,521.38	106,663.40
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-3,502.06</b>	<b>7,204.08</b>	<b>104,521.38</b>	<b>108,223.40</b>

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



	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · AGA Membership Meetings	3,305.00	0.00	0.00	3,305.00
4001 · CPE Trainings	0.00	0.00	101,150.00	101,150.00
4002 · Chapter Dues	620.00	0.00	0.00	620.00
4003.1 · Race Bib	0.00	2,225.00	0.00	2,225.00
4003.2 · Sponsorship	0.00	2,000.00	2,200.00	4,200.00
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
<b>Total Income</b>	<b>3,925.00</b>	<b>4,635.00</b>	<b>103,350.00</b>	<b>111,910.00</b>
<b>Gross Profit</b>	<b>3,925.00</b>	<b>4,635.00</b>	<b>103,350.00</b>	<b>111,910.00</b>
<b>Expense</b>				
7001 · Membership Luncheon Cost	5,911.40	0.00	0.00	5,911.40
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	18.00	0.00	0.00	18.00
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
<b>Total Expense</b>	<b>7,032.83</b>	<b>2,226.24</b>	<b>37,691.85</b>	<b>46,950.92</b>
<b>Net Ordinary Income</b>	<b>-3,107.83</b>	<b>2,408.76</b>	<b>65,658.15</b>	<b>64,959.08</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4020 · Other Income	400.00	0.00	0.00	400.00
<b>Total Other Income</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>
<b>Net Other Income</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>
<b>Net Income</b>	<b>-2,707.83</b>	<b>2,408.76</b>	<b>65,658.15</b>	<b>65,359.08</b>