

Association of Government Accountants
Balance Sheet by Class
As of April 30, 2019



DRAFT

	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	-16,866.09	0.00	376.40	-16,489.69
1001.2 · BOG-Community Service Fund	0.00	5,934.08	0.00	5,934.08
1001.3 · BOG-Professional Fund	1,020.00	0.00	84,334.73	85,354.73
1001 · Bank of Guam - Other	0.00	0.00	0.00	0.00
Total 1001 · Bank of Guam	-15,876.09	5,934.08	84,711.13	74,769.12
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	221.54	0.00	0.00	221.54
Total 1002 · Coast 360	10,460.11	0.00	0.00	10,460.11
Total Checking/Savings	-5,415.98	6,034.08	84,711.13	85,329.23
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	21,650.00	21,935.00
Total Other Current Assets	285.00	0.00	20,650.00	20,935.00
Total Current Assets	-5,115.98	6,034.08	109,643.81	110,561.91
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	-4,113.82	6,034.08	109,643.81	111,564.07
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	-3,319.59	1,238.76	70,780.58	68,699.75
Total Equity	-5,673.82	6,034.08	109,643.81	110,004.07
TOTAL LIABILITIES & EQUITY	-4,113.82	6,034.08	109,643.81	111,564.07

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



DRAFT

	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
Ordinary Income/Expense				
Income				
4000 · AGA Membership Meetings	6,675.00	0.00	0.00	6,675.00
4001 · CPE Trainings	0.00	0.00	106,100.00	106,100.00
4002 · Chapter Dues	1,292.50	0.00	0.00	1,292.50
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 · ASK Monetary Donations	0.00	300.00	0.00	300.00
4004.1 · Monetary Donations	0.00	260.00	0.00	260.00
Total Income	7,967.50	4,785.00	109,500.00	122,252.50
Gross Profit	7,967.50	4,785.00	109,500.00	122,252.50
Expense				
7001 · Membership Luncheon Cost	9,589.80	0.00	0.00	9,589.80
7005 · Donation Expense	0.00	110.00	0.00	110.00
7026 · Office Supplies	876.93	1,653.59	147.58	2,678.08
7031 · Subscription Dues	210.00	0.00	0.00	210.00
7041 · Printing and Copying Cost	0.00	0.00	897.75	897.75
7051 · Membership Support	820.00	0.00	0.00	820.00
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	30.00	0.00	0.00	30.00
7086 · Rent, Parking, Other Occupancy	176.00	25.00	0.00	201.00
8001 · Training Cost	0.00	0.00	185.57	185.57
8016 · Professional Fees - Speaker	0.00	0.00	842.00	842.00
8026 · Scholarship - CGFM	0.00	0.00	849.00	849.00
8041 · Community Servies	0.00	1,507.65	0.00	1,507.65
8046 · Professional Fees - Others	0.00	250.00	230.00	480.00
Total Expense	11,702.73	3,546.24	38,719.42	53,968.39
Net Ordinary Income	-3,735.23	1,238.76	70,780.58	68,284.11
Other Income/Expense				
Other Income				
4020 · Other Income	400.00	0.00	0.00	400.00
4025 · Bank Interest Income	15.64	0.00	0.00	15.64
Total Other Income	415.64	0.00	0.00	415.64
Net Other Income	415.64	0.00	0.00	415.64
Net Income	-3,319.59	1,238.76	70,780.58	68,699.75