



**Association of Government Accountants**  
**Profit & Loss by Class**  
 August 2019

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>	<u>Total Professional Development</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · AGA Membership Meetings	540.00	0.00	0.00	540.00
4003 · Annual 5K Run	0.00	600.00	0.00	600.00
4009 · PDT Trainings	0.00	0.00	-700.60	-700.60
<b>Total Income</b>	<u>540.00</u>	<u>600.00</u>	<u>-700.60</u>	<u>439.40</u>
<b>Gross Profit</b>	540.00	600.00	-700.60	439.40
<b>Expense</b>				
7001 · Membership Luncheon Cost	1,040.60	0.00	0.00	1,040.60
7081 · Bank Charges	3.00	0.00	0.00	3.00
8026 · Scholarship - CGFM	0.00	0.00	320.00	320.00
8041 · Community Servies	0.00	1,406.35	0.00	1,406.35
<b>Total Expense</b>	<u>1,043.60</u>	<u>1,406.35</u>	<u>320.00</u>	<u>2,769.95</u>
<b>Net Ordinary Income</b>	<u>-503.60</u>	<u>-806.35</u>	<u>-1,020.60</u>	<u>-2,330.55</u>
<b>Net Income</b>	<u><u>-503.60</u></u>	<u><u>-806.35</u></u>	<u><u>-1,020.60</u></u>	<u><u>-2,330.55</u></u>



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

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>	<u>Total Professional Development</u>	<u>Unclassified</u>	<u>TOTAL</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Other Current Assets</b>					
1400.3 - Security Deposit	0.00	100.00	0.00	0.00	100.00
<b>Total Other Current Assets</b>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
<b>Accounts Receivable</b>					
11000 - Accounts Receivable	0.00	0.00	4,282.68	-1,000.00	3,282.68
<b>Total Accounts Receivable</b>	<u>0.00</u>	<u>0.00</u>	<u>4,282.68</u>	<u>-1,000.00</u>	<u>3,282.68</u>
<b>Checking/Savings</b>					
1000 - Change Fund	0.00	100.00	0.00	0.00	100.00
1002 - Coast 360					
1002.3 - C360-Professional Fund	0.00	0.00	0.00	0.00	0.00
1002 - Coast 360 - Other	221.54	0.00	0.00	7.86	229.40
1002.1 - C360-Chapter Fund	10,338.57	0.00	0.00	0.00	10,338.57
<b>Total 1002 - Coast 360</b>	<u>10,560.11</u>	<u>0.00</u>	<u>0.00</u>	<u>7.86</u>	<u>10,567.97</u>
1001 - Bank of Guam					
1001.1 - BOG-Chapter Fund	-27,513.06	0.00	21,226.40	1,000.00	-5,286.66
1001 - Bank of Guam - Other	-9.00	0.00	0.00	0.00	-9.00
1001.2 - BOG-Community Service Fund	0.00	7,727.90	-700.60	-2,766.95	4,260.35
1001.3 - BOG-Professional Fund	1,620.00	0.00	60,667.34	0.00	62,287.34
<b>Total 1001 - Bank of Guam</b>	<u>-25,902.06</u>	<u>7,727.90</u>	<u>81,193.14</u>	<u>-1,766.95</u>	<u>61,252.03</u>
<b>Total Checking/Savings</b>	<u>-15,341.95</u>	<u>7,827.90</u>	<u>81,193.14</u>	<u>-1,759.09</u>	<u>71,920.00</u>
<b>Total Current Assets</b>	<u>-15,341.95</u>	<u>7,927.90</u>	<u>85,475.82</u>	<u>-2,759.09</u>	<u>75,302.68</u>
<b>Fixed Assets</b>					
1601.1 - Accumulated Depreciation	-449.00	0.00	0.00	0.00	-449.00
1601 - Office Equipment	1,451.16	0.00	0.00	0.00	1,451.16
<b>Total Fixed Assets</b>	<u>1,002.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,002.16</u>
<b>TOTAL ASSETS</b>	<u><u>-14,339.79</u></u>	<u><u>7,927.90</u></u>	<u><u>85,475.82</u></u>	<u><u>-2,759.09</u></u>	<u><u>76,304.84</u></u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Accounts Payable</b>					
2000.1 - AP-Chapter Fund	210.00	0.00	0.00	0.00	210.00
2000 - Accounts Payable	1,350.00	0.00	0.00	0.00	1,350.00
<b>Total Accounts Payable</b>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>
<b>Total Current Liabilities</b>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>
<b>Total Liabilities</b>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>
<b>Equity</b>					
32000 - Retained Earnings	-23,769.62	-9,886.70	36,303.54	7.86	2,655.08
Net Income	842.76	6,970.00	-700.60	-2,766.95	4,345.21
3000 - Equity					
30001 - Opening Equity - Chapter Fund	7,027.07	0.00	0.00	0.00	7,027.07
30002 - Opening Equity - Community Serv	0.00	10,844.60	0.00	0.00	10,844.60
30003 - Opening Equity - Professional F	0.00	0.00	49,872.88	0.00	49,872.88
<b>Total 3000 - Equity</b>	<u>7,027.07</u>	<u>10,844.60</u>	<u>49,872.88</u>	<u>0.00</u>	<u>67,744.55</u>
<b>Total Equity</b>	<u>-15,899.79</u>	<u>7,927.90</u>	<u>85,475.82</u>	<u>-2,759.09</u>	<u>74,744.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>-14,339.79</u></u>	<u><u>7,927.90</u></u>	<u><u>85,475.82</u></u>	<u><u>-2,759.09</u></u>	<u><u>76,304.84</u></u>