



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
As of August 31, 2018

	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	-13,293.86	0.00	17,226.40	3,932.54
1001.2 · BOG-Community Service Fund	0.00	6,195.87	0.00	6,195.87
1001.3 · BOG-Professional Fund	0.00	0.00	49,784.55	49,784.55
Total 1001 · Bank of Guam	-13,293.86	6,195.87	66,010.95	58,912.96
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	-2,849.39	6,295.87	66,010.95	69,457.43
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
1400.3 · Security Deposit	500.00	0.00	0.00	500.00
Total Other Current Assets	785.00	0.00	3,800.00	4,585.00
Total Current Assets	-2,049.39	6,295.87	74,093.63	78,340.11
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	-1,047.23	6,295.87	74,093.63	79,342.27
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	-253.00	1,500.55	35,230.40	36,477.95
Total Equity	-2,607.23	6,295.87	74,093.63	77,782.27
TOTAL LIABILITIES & EQUITY	-1,047.23	6,295.87	74,093.63	79,342.27



Statement of Activities
For the month ended August 31, 2018

	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
Ordinary Income/Expense				
Income				
4000 · AGA Membership Meetings	355.00	0.00	0.00	355.00
4001 · CPE Trainings	0.00	0.00	60,200.00	60,200.00
4002 · Chapter Dues	462.50	0.00	0.00	462.50
4003.1 · Race Bib	0.00	2,225.00	0.00	2,225.00
4003.2 · Sponsorship	0.00	400.00	1,200.00	1,600.00
4003.5 · A5K Monetary Donations	0.00	300.00	0.00	300.00
Total Income	817.50	2,925.00	61,400.00	65,142.50
Gross Profit	817.50	2,925.00	61,400.00	65,142.50
Expense				
7001 · Membership Luncheon Cost	1,210.00	0.00	0.00	1,210.00
7026 · Office Supplies	166.50	1,399.45	0.00	1,565.95
7071 · Training Expense	0.00	0.00	26,169.60	26,169.60
7081 · Bank Charges	6.00	0.00	0.00	6.00
7086 · Rent, Parking, Other Occupancy	88.00	25.00	0.00	113.00
Total Expense	1,470.50	1,424.45	26,169.60	29,064.55
Net Ordinary Income	-653.00	1,500.55	35,230.40	36,077.95
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	-253.00	1,500.55	35,230.40	36,477.95