



Association of Government Accountants
Profit & Loss
 May 2019

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>	<u>Total Professional Development</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
4000 - AGA Membership Meetings	1,110.00	0.00	0.00	1,110.00
4001 - CPE Trainings	0.00	0.00	25.00	25.00
4003.5 - A5K Monetary Donations	0.00	2,200.00	0.00	2,200.00
Total Income	1,110.00	2,200.00	25.00	3,335.00
Gross Profit	1,110.00	2,200.00	25.00	3,335.00
Expense				
7001 - Membership Luncheon Cost	2,250.60	0.00	0.00	2,250.60
7041 - Printing and Copying Cost	0.00	0.00	275.69	275.69
7081 - Bank Charges	3.00	0.00	0.00	3.00
8026 - Scholarship - CGFM	0.00	0.00	566.50	566.50
8031 - Scholarship - Hermenia Dierking	0.00	5,500.00	0.00	5,500.00
8036 - Mixer GSCPA & AGA	0.00	0.00	665.20	665.20
8041 - Community Servies	0.00	254.90	0.00	254.90
Total Expense	2,253.60	5,754.90	1,507.39	9,515.89
Net Ordinary Income	-1,143.60	-3,554.90	-1,482.39	-6,180.89
Net Income	-1,143.60	-3,554.90	-1,482.39	-6,180.89



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

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>	<u>Total Professional Development</u>	<u>Unclassified</u>	<u>TOTAL</u>
ASSETS					
Current Assets					
Accounts Receivable					
11000 · Accounts Receivable	15.00	0.00	4,282.68	-1,000.00	3,297.68
Total Accounts Receivable	<u>15.00</u>	<u>0.00</u>	<u>4,282.68</u>	<u>-1,000.00</u>	<u>3,297.68</u>
Other Current Assets					
1400.3 · Security Deposit	0.00	100.00	0.00	0.00	100.00
12000 · Undeposited Funds	285.00	0.00	20,650.00	1,000.00	21,935.00
Total Other Current Assets	<u>285.00</u>	<u>100.00</u>	<u>20,650.00</u>	<u>1,000.00</u>	<u>22,035.00</u>
Checking/Savings					
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	0.00	221.54
1002.1 · C360-Chapter Fund	10,338.57	0.00	0.00	0.00	10,338.57
Total 1002 · Coast 360	<u>10,560.11</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,560.11</u>
1001 · Bank of Guam					
1001.1 · BOG-Chapter Fund	-18,739.69	0.00	376.40	0.00	-18,363.29
1001.2 · BOG-Community Service Fund	0.00	2,279.18	0.00	0.00	2,279.18
1001.3 · BOG-Professional Fund	1,620.00	0.00	82,852.34	0.00	84,472.34
Total 1001 · Bank of Guam	<u>-17,119.69</u>	<u>2,279.18</u>	<u>83,228.74</u>	<u>0.00</u>	<u>68,388.23</u>
Total Checking/Savings	<u>-6,559.58</u>	<u>2,379.18</u>	<u>83,228.74</u>	<u>0.00</u>	<u>79,048.34</u>
Total Current Assets	<u>-6,259.58</u>	<u>2,479.18</u>	<u>108,161.42</u>	<u>0.00</u>	<u>104,381.02</u>
Fixed Assets					
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
Total Fixed Assets	<u>1,002.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,002.16</u>
TOTAL ASSETS	<u>-5,257.42</u>	<u>2,479.18</u>	<u>108,161.42</u>	<u>0.00</u>	<u>105,383.18</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
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
Total Accounts Payable	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>
Total Current Liabilities	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>
Total Liabilities	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>
Equity					
32000 · Retained Earnings	-9,381.30	-6,049.28	-11,009.65	0.00	-26,440.23
Net Income	-4,463.19	-2,316.14	69,298.19	0.00	62,518.86
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
Total 3000 · Equity	<u>7,027.07</u>	<u>10,844.60</u>	<u>49,872.88</u>	<u>0.00</u>	<u>67,744.55</u>
Total Equity	<u>-6,817.42</u>	<u>2,479.18</u>	<u>108,161.42</u>	<u>0.00</u>	<u>103,823.18</u>
TOTAL LIABILITIES & EQUITY	<u>-5,257.42</u>	<u>2,479.18</u>	<u>108,161.42</u>	<u>0.00</u>	<u>105,383.18</u>