



ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER

Statement of Financial Position  
As of November 30, 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	-15,848.96	0.00	17,226.40	1,377.44
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
<b>Total 1001 · Bank of Guam</b>	<b>-14,828.96</b>	<b>7,104.08</b>	<b>96,438.70</b>	<b>88,713.82</b>
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
<b>Total 1002 · Coast 360</b>	<b>10,444.47</b>	<b>0.00</b>	<b>0.00</b>	<b>10,444.47</b>
<b>Total Checking/Savings</b>	<b>-4,384.49</b>	<b>7,204.08</b>	<b>96,438.70</b>	<b>99,258.29</b>
Accounts Receivable				
11000 · Accounts Receivable	15.00	0.00	4,282.68	3,297.68
<b>Total Accounts Receivable</b>	<b>15.00</b>	<b>0.00</b>	<b>4,282.68</b>	<b>3,297.68</b>
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
<b>Total Other Current Assets</b>	<b>785.00</b>	<b>0.00</b>	<b>3,800.00</b>	<b>4,585.00</b>
<b>Total Current Assets</b>	<b>-3,584.49</b>	<b>7,204.08</b>	<b>104,521.38</b>	<b>107,140.97</b>
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
<b>Total Fixed Assets</b>	<b>1,002.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1,002.16</b>
<b>TOTAL ASSETS</b>	<b>-2,582.33</b>	<b>7,204.08</b>	<b>104,521.38</b>	<b>108,143.13</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
<b>Total Accounts Payable</b>	<b>1,560.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,560.00</b>
<b>Total Current Liabilities</b>	<b>1,560.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,560.00</b>
<b>Total Liabilities</b>	<b>1,560.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,560.00</b>
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
<b>Total 3000 · Equity</b>	<b>7,027.07</b>	<b>10,844.60</b>	<b>49,872.88</b>	<b>67,744.55</b>
32000 · Retained Earnings	-9,381.30	-6,049.28	-11,009.65	-26,440.23
<b>Net Income</b>	<b>-1,788.10</b>	<b>2,408.76</b>	<b>65,658.15</b>	<b>66,278.81</b>
<b>Total Equity</b>	<b>-4,142.33</b>	<b>7,204.08</b>	<b>104,521.38</b>	<b>107,583.13</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-2,582.33</b>	<b>7,204.08</b>	<b>104,521.38</b>	<b>109,143.13</b>



Statement of Activities  
For the month ended November 30, 2018

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · AGA Membership Meetings	2,430.00	0.00
4001 · CPE Trainings	0.00	0.00
4002 · Chapter Dues	620.00	0.00
4003.1 · Race Bib	0.00	2,225.00
4003.2 · Sponsorship	0.00	2,000.00
4003.5 · A5K Monetary Donations	0.00	300.00
4004.1 · Monetary Donations	0.00	110.00
<b>Total Income</b>	<u>3,050.00</u>	<u>4,635.00</u>
<b>Gross Profit</b>	3,050.00	4,635.00
<b>Expense</b>		
7001 · Membership Luncheon Cost	4,670.60	0.00
7006 · Donation Expense	0.00	110.00
7026 · Office Supplies	166.50	1,653.59
7031 · Subscription Dues	210.00	0.00
7041 · Printing and Copying Cost	0.00	0.00
7071 · Training Expense	0.00	0.00
7076 · Strategic Planning Expense	0.00	0.00
7081 · Bank Charges	15.00	0.00
7086 · Rent, Parking, Other Occupancy	176.00	25.00
8026 · Scholarship - CGFM	0.00	0.00
8041 · Community Servies	0.00	187.65
8046 · Professional Fees - Others	0.00	250.00
<b>Total Expense</b>	<u>5,238.10</u>	<u>2,226.24</u>
<b>Net Ordinary Income</b>	-2,188.10	2,408.76
<b>Other Income/Expense</b>		
<b>Other Income</b>		
4020 · Other Income	400.00	0.00
<b>Total Other Income</b>	<u>400.00</u>	<u>0.00</u>
<b>Net Other Income</b>	400.00	0.00
<b>Net Income</b>	<u><u>-1,788.10</u></u>	<u><u>2,408.76</u></u>



	<u>Total Professional Development</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · AGA Membership Meetings	0.00	2,430.00
4001 · CPE Trainings	101,150.00	101,150.00
4002 · Chapter Dues	0.00	620.00
4003.1 · Race Bib	0.00	2,225.00
4003.2 · Sponsorship	2,200.00	4,200.00
4003.5 · A5K Monetary Donations	0.00	300.00
4004.1 · Monetary Donations	0.00	110.00
<b>Total Income</b>	<u>103,350.00</u>	<u>111,035.00</u>
<b>Gross Profit</b>	103,350.00	111,035.00
<b>Expense</b>		
7001 · Membership Luncheon Cost	0.00	4,670.60
7006 · Donation Expense	0.00	110.00
7026 · Office Supplies	147.56	1,967.65
7031 · Subscription Dues	0.00	210.00
7041 · Printing and Copying Cost	897.75	897.75
7071 · Training Expense	35,417.54	35,417.54
7076 · Strategic Planning Expense	150.00	150.00
7081 · Bank Charges	0.00	15.00
7086 · Rent, Parking, Other Occupancy	0.00	201.00
8026 · Scholarship - CGFM	849.00	849.00
8041 · Community Servies	0.00	187.65
8046 · Professional Fees - Others	230.00	480.00
<b>Total Expense</b>	<u>37,691.85</u>	<u>45,156.19</u>
<b>Net Ordinary Income</b>	65,658.15	65,878.81
<b>Other Income/Expense</b>		
<b>Other Income</b>		
4020 · Other Income	0.00	400.00
<b>Total Other Income</b>	<u>0.00</u>	<u>400.00</u>
<b>Net Other Income</b>	0.00	400.00
<b>Net Income</b>	<u><u>65,658.15</u></u>	<u><u>66,278.81</u></u>