

Association of Government Accountants
Balance Sheet by Class
As of February 28, 2019



	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	-16,252.59	0.00	376.40	-15,876.19
1001.2 - BOG-Community Service Fund	0.00	7,179.08	0.00	7,179.08
1001.3 - BOG-Professional Fund	1,020.00	0.00	82,812.30	83,832.30
1001 - Bank of Guam - Other	-9.00	0.00	0.00	-9.00
Total 1001 - Bank of Guam	-15,241.59	7,179.08	83,188.70	75,126.19
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	213.80	0.00	0.00	213.80
Total 1002 - Coast 360	10,452.37	0.00	0.00	10,452.37
Total Checking/Savings	-4,789.22	7,279.08	83,188.70	85,678.56
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	-4,489.22	7,279.08	108,121.38	110,911.24
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	-3,487.06	7,279.08	108,121.38	111,913.40
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	-2,692.83	2,483.76	69,258.15	69,049.08
Total Equity	-5,047.06	7,279.08	108,121.38	110,353.40
TOTAL LIABILITIES & EQUITY	-3,487.06	7,279.08	108,121.38	111,913.40

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



	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
Ordinary Income/Expense				
Income				
4000 · AGA Membership Meetings	5,880.00	0.00	0.00	5,880.00
4001 · CPE Trainings	0.00	0.00	103,550.00	103,550.00
4002 · Chapter Dues	647.50	0.00	0.00	647.50
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	185.00	0.00	185.00
Total Income	6,527.50	4,710.00	106,950.00	118,187.50
Gross Profit	6,527.50	4,710.00	106,950.00	118,187.50
Expense				
7001 · Membership Luncheon Cost	8,500.80	0.00	0.00	8,500.80
7006 · Donation Expense	0.00	110.00	0.00	110.00
7026 · Office Supplies	166.50	1,653.59	147.58	1,967.65
7031 · Subscription Dues	210.00	0.00	0.00	210.00
7041 · Printing and Copying Cost	0.00	0.00	897.75	897.75
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	24.00	0.00	0.00	24.00
7086 · Rent, Parking, Other Occupancy	176.00	25.00	0.00	201.00
8026 · Scholarship - CGFM	0.00	0.00	849.00	849.00
8041 · Community Services	0.00	187.65	0.00	187.65
8046 · Professional Fees - Others	550.93	250.00	230.00	1,030.93
Total Expense	9,628.23	2,226.24	37,691.85	49,546.32
Net Ordinary Income	-3,100.73	2,483.76	69,258.15	68,641.18
Other Income/Expense				
Other Income				
4020 · Other Income	400.00	0.00	0.00	400.00
4025 · Bank Interest Income	7.90	0.00	0.00	7.90
Total Other Income	407.90	0.00	0.00	407.90
Net Other Income	407.90	0.00	0.00	407.90
Net Income	-2,692.83	2,483.76	69,258.15	69,049.08