



Association of Government Accountants
Profit & Loss by Class
 July 2019

	<u>Total Chapter Fund</u>	<u>Total Community Service</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
4000 - AGA Membership Meetings	20.00	0.00	20.00
4002 - Chapter Dues	288.76	0.00	288.76
4003 - Annual 5K Run	0.00	6,370.00	6,370.00
Total Income	<u>308.76</u>	<u>6,370.00</u>	<u>6,678.76</u>
Gross Profit	308.76	6,370.00	6,678.76
Expense			
7081 - Bank Charges	3.00	0.00	3.00
Total Expense	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>
Net Ordinary Income	<u>305.76</u>	<u>6,370.00</u>	<u>6,675.76</u>
Net Income	<u><u>305.76</u></u>	<u><u>6,370.00</u></u>	<u><u>6,675.76</u></u>



Association of Government Accountants
Balance Sheet by Class
 As of July 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					
Other Current Assets					
1400.3 - Security Deposit	0.00	100.00	0.00	0.00	100.00
Total Other Current Assets	0.00	100.00	0.00	0.00	100.00
Accounts Receivable					
11000 - Accounts Receivable	0.00	0.00	4,282.68	-1,000.00	3,282.68
Total Accounts Receivable	0.00	0.00	4,282.68	-1,000.00	3,282.68
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	7.86	229.40
1002.1 - C360-Chapter Fund	10,338.57	0.00	0.00	0.00	10,338.57
Total 1002 - Coast 360	10,560.11	0.00	0.00	7.86	10,567.97
1001 - Bank of Guam					
1001.1 - BOG-Chapter Fund	-28,053.06	0.00	21,226.40	1,000.00	-5,826.66
1001 - Bank of Guam - Other	-6.00	0.00	0.00	0.00	-6.00
1001.2 - BOG-Community Service Fund	0.00	7,127.90	0.00	0.00	7,127.90
1001.3 - BOG-Professional Fund	1,620.00	0.00	60,667.34	0.00	62,287.34
Total 1001 - Bank of Guam	-26,439.06	7,127.90	81,893.74	1,000.00	63,582.58
Total Checking/Savings	-15,878.95	7,227.90	81,893.74	1,007.86	74,250.55
Total Current Assets	-15,878.95	7,327.90	86,176.42	7.86	77,633.23
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	1,002.16	0.00	0.00	0.00	1,002.16
TOTAL ASSETS	-14,876.79	7,327.90	86,176.42	7.86	78,635.39
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	1,560.00	0.00	0.00	0.00	1,560.00
Total Current Liabilities	1,560.00	0.00	0.00	0.00	1,560.00
Total Liabilities	1,560.00	0.00	0.00	0.00	1,560.00
Equity					
32000 - Retained Earnings	-23,769.62	-9,886.70	36,303.54	7.86	2,655.08
Net Income	305.76	6,370.00	0.00	0.00	6,675.76
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	7,027.07	10,844.60	49,872.88	0.00	67,744.55
Total Equity	-16,436.79	7,327.90	86,176.42	7.86	77,075.39
TOTAL LIABILITIES & EQUITY	-14,876.79	7,327.90	86,176.42	7.86	78,635.39