



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
As of October 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	-14,998.96	0.00	17,226.40	2,227.44
1001.2 · BOG-Community Service Fund	0.00	7,181.73	0.00	7,181.73
1001.3 · BOG-Professional Fund	1,020.00	0.00	81,061.30	82,081.30
1001 · Bank of Guam - Other	-3.00	0.00	0.00	-3.00
Total 1001 · Bank of Guam	-13,981.96	7,181.73	97,287.70	90,487.47
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	-3,537.49	7,281.73	97,287.70	101,031.94
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	-10,300.00	-10,015.00
1400.3 · Security Deposit	500.00	0.00	0.00	500.00
Total Other Current Assets	785.00	0.00	-10,300.00	-9,515.00
Total Current Assets	-2,737.49	7,281.73	91,270.38	95,814.62
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	-1,735.33	7,281.73	91,270.38	96,816.78
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	-941.10	2,486.41	52,407.15	53,952.46
Total Equity	-3,295.33	7,281.73	91,270.38	95,256.78
TOTAL LIABILITIES & EQUITY	-1,735.33	7,281.73	91,270.38	96,816.78



Statement of Activities
For the month ended October 31, 2018

	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
Ordinary Income/Expense				
Income				
4000 · AGA Membership Meetings	2,185.00	0.00	0.00	2,185.00
4001 · CPE Trainings	0.00	0.00	87,050.00	87,050.00
4002 · Chapter Dues	620.00	0.00	0.00	620.00
4003.1 · Race Bib	0.00	2,225.00	0.00	2,225.00
4003.2 · Sponsorship	0.00	2,000.00	2,200.00	4,200.00
4003.5 · A5K Monetary Donations	0.00	300.00	0.00	300.00
Total Income	2,805.00	4,525.00	89,250.00	96,580.00
Gross Profit	2,805.00	4,525.00	89,250.00	96,580.00
Expense				
7001 · Membership Luncheon Cost	3,581.60	0.00	0.00	3,581.60
7006 · Donation Expense	0.00	110.00	0.00	110.00
7026 · Office Supplies	166.50	1,653.59	147.56	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	12.00	0.00	0.00	12.00
7086 · Rent, Parking, Other Occupancy	176.00	25.00	0.00	201.00
8046 · Professional Fees - Others	0.00	250.00	230.00	480.00
Total Expense	4,146.10	2,038.59	36,842.85	43,027.54
Net Ordinary Income	-1,341.10	2,486.41	52,407.15	53,552.46
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	-941.10	2,486.41	52,407.15	53,952.46