



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
As of September 30, 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	-14,067.46	0.00	17,226.40	3,158.94
1001.2 - BOG-Community Service Fund	0.00	5,691.73	0.00	5,691.73
1001.3 - BOG-Professional Fund	0.00	0.00	65,591.25	65,591.25
Total 1001 - Bank of Guam	-14,067.46	5,691.73	81,817.65	73,441.92
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	-3,622.99	5,791.73	81,817.65	83,986.39
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	3,800.00	4,085.00
1400.3 - Security Deposit	500.00	0.00	0.00	500.00
Total Other Current Assets	785.00	0.00	3,800.00	4,585.00
Total Current Assets	-2,822.99	5,791.73	89,900.33	92,869.07
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	-1,820.83	5,791.73	89,900.33	93,871.23
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	-1,026.60	996.41	51,037.10	51,006.91
Total Equity	-3,380.83	5,791.73	89,900.33	92,311.23
TOTAL LIABILITIES & EQUITY	-1,820.83	5,791.73	89,900.33	93,871.23



Statement of Activities
For the month ended September 30, 2018

	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
Ordinary Income/Expense				
Income				
4000 · AGA Membership Meetings	1,165.00	0.00	0.00	1,165.00
4001 · CPE Trainings	0.00	0.00	84,100.00	84,100.00
4002 · Chapter Dues	462.50	0.00	0.00	462.50
4003.1 · Race Bib	0.00	2,225.00	0.00	2,225.00
4003.2 · Sponsorship	0.00	400.00	2,200.00	2,600.00
4003.5 · A5K Monetary Donations	0.00	300.00	0.00	300.00
Total Income	1,627.50	2,925.00	86,300.00	90,852.50
Gross Profit	1,627.50	2,925.00	86,300.00	90,852.50
Expense				
7001 · Membership Luncheon Cost	2,492.60	0.00	0.00	2,492.60
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	33,837.59	33,837.59
7076 · Strategic Planning Expense	0.00	0.00	150.00	150.00
7081 · Bank Charges	9.00	0.00	0.00	9.00
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	3,054.10	1,928.59	35,262.90	40,245.59
Net Ordinary Income	-1,426.60	996.41	51,037.10	50,606.91
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	-1,026.60	996.41	51,037.10	51,006.91