

Association of Government Accountants  
Balance Sheet by Class  
As of March 31, 2019



DRAFT

	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Change Fund	0.00	100.00	0.00	100.00
1001 · Bank of Guam				
1001.1 · BOG-Chapter Fund	-17,938.09	0.00	376.40	-17,561.69
1001.2 · BOG-Community Service Fund	0.00	5,859.08	0.00	5,859.08
1001.3 · BOG-Professional Fund	1,020.00	0.00	84,334.73	85,354.73
1001 · Bank of Guam - Other	0.00	0.00	0.00	0.00
<b>Total 1001 · Bank of Guam</b>	<b>-16,918.09</b>	<b>5,859.08</b>	<b>84,711.13</b>	<b>73,652.12</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	221.54	0.00	0.00	221.54
<b>Total 1002 · Coast 360</b>	<b>10,460.11</b>	<b>0.00</b>	<b>0.00</b>	<b>10,460.11</b>
<b>Total Checking/Savings</b>	<b>-6,457.98</b>	<b>5,959.08</b>	<b>84,711.13</b>	<b>84,212.23</b>
<b>Accounts Receivable</b>				
11000 · Accounts Receivable	15.00	0.00	3,282.68	3,297.68
<b>Total Accounts Receivable</b>	<b>15.00</b>	<b>0.00</b>	<b>4,282.68</b>	<b>4,297.68</b>
<b>Other Current Assets</b>				
12000 · Undeposited Funds	285.00	0.00	21,650.00	21,935.00
<b>Total Other Current Assets</b>	<b>285.00</b>	<b>0.00</b>	<b>20,650.00</b>	<b>20,935.00</b>
<b>Total Current Assets</b>	<b>-6,157.98</b>	<b>5,959.08</b>	<b>109,643.81</b>	<b>109,444.91</b>
<b>Fixed Assets</b>				
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>-5,155.82</b>	<b>5,959.08</b>	<b>109,643.81</b>	<b>110,447.07</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
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>
<b>Equity</b>				
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
Net Income	-4,361.59	1,163.76	70,780.58	67,582.75
<b>Total Equity</b>	<b>-6,715.82</b>	<b>5,959.08</b>	<b>109,643.81</b>	<b>108,887.07</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-5,155.82</b>	<b>5,959.08</b>	<b>109,643.81</b>	<b>110,447.07</b>

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



DRAFT

	Total Chapter Fund	Total Community Service	Total Professional Development	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · AGA Membership Meetings	6,275.00	0.00	0.00	6,275.00
4001 · CPE Trainings	0.00	0.00	106,100.00	106,100.00
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
<b>Total Income</b>	<b>6,922.50</b>	<b>4,710.00</b>	<b>109,500.00</b>	<b>121,132.50</b>
<b>Gross Profit</b>	<b>6,922.50</b>	<b>4,710.00</b>	<b>109,500.00</b>	<b>121,132.50</b>
<b>Expense</b>				
7001 · Membership Luncheon Cost	9,589.80	0.00	0.00	9,589.80
7006 · Donation Expense	0.00	110.00	0.00	110.00
7026 · Office Supplies	326.00	1,653.59	147.56	2,127.15
7031 · Subscription Dues	210.00	0.00	0.00	210.00
7041 · Printing and Copying Cost	0.00	0.00	897.75	897.75
7051 · Membership Support	820.00	0.00	0.00	820.00
7071 · Training Expense	0.00	0.00	35,567.54	35,567.54
7076 · Strategic Planning Expense	0.00	0.00	0.00	0.00
7081 · Bank Charges	27.00	0.00	0.00	27.00
7086 · Rent, Parking, Other Occupancy	178.00	25.00	0.00	201.00
8001 · Training Cost	0.00	0.00	185.57	185.57
8016 · Professional Fees - Speaker	0.00	0.00	842.00	842.00
8026 · Scholarship - CGFM	0.00	0.00	849.00	849.00
8041 · Community Servies	0.00	1,507.65	0.00	1,507.65
8046 · Professional Fees - Others	550.93	250.00	230.00	1,030.93
<b>Total Expense</b>	<b>11,699.73</b>	<b>3,546.24</b>	<b>38,719.42</b>	<b>53,965.39</b>
<b>Net Ordinary Income</b>	<b>-4,777.23</b>	<b>1,163.76</b>	<b>70,780.58</b>	<b>67,167.11</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4020 · Other Income	400.00	0.00	0.00	400.00
4025 · Bank Interest Income	15.64	0.00	0.00	15.64
<b>Total Other Income</b>	<b>415.64</b>	<b>0.00</b>	<b>0.00</b>	<b>415.64</b>
<b>Net Other Income</b>	<b>415.64</b>	<b>0.00</b>	<b>0.00</b>	<b>415.64</b>
<b>Net Income</b>	<b>-4,361.59</b>	<b>1,163.76</b>	<b>70,780.58</b>	<b>67,582.75</b>