



**Central Ohio Association of Government Accountants**  
**Statement of Financial Position**  
**August 31, 2019 and August 31, 2018**

	August 31, 2019	August 31, 2018
Assets:		
Current assets:		
Cash	\$ 36,745	75,955
Prepaid expenses	8,520	9,130
	45,265	85,085
Other assets:		
Deposit	500	500
Total assets	45,765	85,585
Liabilities:		
Current liabilities:		
Accounts payable	-	-
Deferred revenue	650	38,451
Total liabilities	650	38,451
Net Assets:		
Unrestricted	45,115	47,134
Total liabilities and net assets	\$ 45,765	85,585



**Central Ohio Association of Government Accountants**  
**Statement of Activities**  
**Two Months Ended August 31, 2019 and August 31, 2018**

	August 31, 2019	August 31, 2018
Revenues and support		
Chapter dues	\$ 369	319
Registrations	-	310
Sponsorships	4,500	5,000
Interest	2	3
Total revenue and support	4,871	5,632
Expenses:		
Program services:		
Professional development training	-	1,055
Education and CPE	-	783
Social and networking	-	987
	-	2,825
Support services:		
Management and general	2,943	3,772
Total expenses	2,943	6,597
Change in net assets	1,928	(965)
Net assets - beginning of period	43,187	48,099
Net assets - end of period	\$ 45,115	47,134