



**CENTRAL OHIO CHAPTER**

**Central Ohio Association of Government Accountants  
Statement of Financial Position  
August 31, 2020 and August 31, 2019**

	<u>August 31, 2020</u>	<u>August 31, 2019</u>
Assets:		
Current assets:		
Cash	\$ 41,271	36,745
Prepaid expenses	<u>5,419</u>	<u>8,520</u>
	46,690	45,265
Other assets:		
Deposit	<u>500</u>	<u>500</u>
Total assets	<u><u>47,190</u></u>	<u><u>45,765</u></u>
Liabilities:		
Current liabilities:		
Accounts payable	300	-
Deferred revenue	<u>6,550</u>	<u>650</u>
Total liabilities	6,850	650
Net Assets:		
Unrestricted	<u>40,340</u>	<u>45,115</u>
Total liabilities and net assets	\$ <u><u>47,190</u></u>	<u><u>45,765</u></u>



**CENTRAL OHIO CHAPTER**

**Central Ohio Association of Government Accountants  
Statement of Activities  
Two Months Ended August 31, 2020 and August 31, 2019**

	<u>August 31, 2020</u>	<u>August 31, 2019</u>
Revenues and support		
Chapter dues	\$ 183	369
Registrations	60	-
Sponsorships	4,000	4,500
Interest	3	2
	<u>4,246</u>	<u>4,871</u>
Total revenue and support		
	<u>4,246</u>	<u>4,871</u>
Expenses:		
Program services:		
Professional development training	3,230	-
Education and CPE	364	-
Social and networking	-	-
	<u>3,594</u>	<u>-</u>
Support services:		
Management and general	1,500	2,943
	<u>1,500</u>	<u>2,943</u>
Total expenses	<u>5,094</u>	<u>2,943</u>
Change in net assets	(848)	1,928
Net assets - beginning of period	<u>41,188</u>	<u>43,187</u>
Net assets - end of period	<u>\$ 40,340</u>	<u>45,115</u>