



Central Ohio Association of Government Accountants
Statement of Financial Position
December 31, 2021 and 2020

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Assets:		
Current assets:		
Cash	\$ 67,891	\$ 51,560
Accounts receivable	400	-
Prepaid expenses	<u>8,184</u>	<u>-</u>
	76,475	51,560
Other assets:		
Deposit	<u>500</u>	<u>500</u>
Total assets	<u>76,975</u>	<u>52,060</u>
Liabilities:		
Total liabilities	-	220
Net Assets:		
Unrestricted	<u>76,975</u>	<u>51,840</u>
Total liabilities and net assets	<u>\$ 76,975</u>	<u>\$ 52,060</u>



Central Ohio Association of Government Accountants
Statement of Activities
As of December 31, 2021 and 2020, and For The Periods Then Ended

	Program Year 2022	Program Year 2021
	July 1, 2021 to December 31, 2021	July 1, 2020 to December 31, 2020
Revenues and support		
Chapter dues	\$ 291	\$ 284
Registrations	33,863	32,443
Sponsorships	6,000	5,000
Interest	2	5
Other	5	-
Total revenue and support	40,161	37,732
Expenses:		
Program services:		
Professional development training	5,993	19,451
ByLaws and Sponsorships	-	-
Community service	-	-
Education and CPE	3,032	375
Social and networking	338	3,414
CGFM\Other	125	-
Scholarship and awards	-	-
	9,488	23,240
Support services:		
Management and general	3,286	2,232
Total expenses	12,774	25,472
Change in net assets	27,387	12,260
Net assets - June 30, 2021 and 2020	49,588	39,580
Net assets - December 31, 2021 and 2020	\$ 76,975	\$ 51,840