



Central Ohio Association of Government Accountants
Statement of Financial Position
February 28, 2019 and February 28, 2018

	February 28, 2019	February 28, 2018
Assets:		
Current assets:		
Cash	\$ 50,332	56,815
Accounts receivable	-	125
Prepaid expenses	3,570	4,527
	53,902	61,467
Other assets:		
Deposit	500	500
Total assets	54,402	61,967
Liabilities:		
Current liabilities:		
Deferred revenue	210	-
Total liabilities	210	-
Net Assets:		
Unrestricted	54,192	61,967
Total liabilities and net assets	\$ 54,402	61,967



Central Ohio Association of Government Accountants
Statement of Activities
Eight Months Ended February 28, 2019 and February 28, 2018

	<u>February 28, 2019</u>	<u>February 28, 2018</u>
Revenues and support		
Chapter dues	\$ 454	497
Registrations	82,363	83,025
Sponsorships	5,000	7,000
Interest	11	13
Other	125	-
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Total revenue and support	<u>87,953</u>	<u>90,535</u>
Expenses:		
Program services:		
Professional development training	67,826	64,927
CGFM and professional certification	1,321	1,895
Community service	3,470	3,191
Education and CPE	3,929	4,385
Social and networking	987	3,559
Scholarship and awards	30	5,000
Other	-	-
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	<u>77,563</u>	<u>82,957</u>
Support services:		
Management and general	4,297	5,277
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Total expenses	<u>81,860</u>	<u>88,234</u>
Change in net assets	6,093	2,301
Net assets - beginning of period	<u>48,099</u>	<u>59,666</u>
Net assets - end of period	<u>\$ 54,192</u>	<u>61,967</u>