



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

| | January 31, 2020 | January 31, 2019 |
|----------------------------------|------------------|------------------|
| Assets: | | |
| Current assets: | | |
| Cash | \$ 56,997 | 51,013 |
| Accounts receivable | - | 143 |
| Prepaid expenses | 944 | 3,570 |
| | 57,941 | 54,726 |
| Other assets: | | |
| Deposit | 500 | 500 |
| Total assets | 58,441 | 55,226 |
| Liabilities: | | |
| Current liabilities: | | |
| Accounts payable | - | - |
| Total liabilities | - | - |
| Net Assets: | | |
| Unrestricted | 58,441 | 55,226 |
| Total liabilities and net assets | \$ 58,441 | 55,226 |



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

| | January 31, 2020 | January 31, 2019 |
|-------------------------------------|------------------|------------------|
| Revenues and support | | |
| Chapter dues | \$ 479 | 454 |
| Registrations | 72,483 | 82,273 |
| Sponsorships | 5,500 | 5,000 |
| Interest | 9 | 9 |
| Other | 25 | 125 |
| Total revenue and support | 78,496 | 87,861 |
| Expenses: | | |
| Program services: | | |
| Professional development training | 57,000 | 67,826 |
| CGFM and professional certification | - | 1,321 |
| Community service | 1,014 | 3,470 |
| Education and CPE | 1,457 | 2,803 |
| Social and networking | - | 987 |
| Scholarship and awards | - | 30 |
| | 59,471 | 76,437 |
| Support services: | | |
| Management and general | 3,771 | 4,297 |
| Total expenses | 63,242 | 80,734 |
| Change in net assets | 15,254 | 7,127 |
| Net assets - beginning of period | 43,187 | 48,099 |
| Net assets - end of period | \$ 58,441 | 55,226 |