



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

	May 31, 2019	May 31, 2018
Assets:		
Current assets:		
Cash	\$ 37,702	44,532
Prepaid expenses	6,223	9,110
	43,925	53,642
Other assets:		
Deposit	500	500
Total assets	44,425	54,142
Liabilities:		
Current liabilities:		
Deferred revenue	-	321
Total liabilities	-	321
Net Assets:		
Unrestricted	44,425	53,821
Total liabilities and net assets	\$ 44,425	54,142



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

	<u>May 31, 2019</u>	<u>May 31, 2018</u>
Revenues and support		
Chapter dues	\$ 1,942	2,074
Registrations	86,518	86,875
Sponsorships	5,390	7,402
Interest	15	18
Other	<u>125</u>	<u>-</u>
 Total revenue and support	 <u>93,990</u>	 <u>96,369</u>
 Expenses:		
Program services:		
Professional development training	67,826	64,927
CGFM and professional certification	3,458	1,895
Community service	4,500	3,821
Education and CPE	6,088	6,103
Social and networking	5,965	9,469
Scholarship and awards	<u>5,030</u>	<u>10,000</u>
	<u>92,867</u>	<u>96,215</u>
Support services:		
Management and general	<u>4,797</u>	<u>5,999</u>
 Total expenses	 <u>97,664</u>	 <u>102,214</u>
 Change in net assets	 (3,674)	 (5,845)
 Net assets - beginning of period	 <u>48,099</u>	 <u>59,666</u>
 Net assets - end of period	 <u>\$ 44,425</u>	 <u>53,821</u>