



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

	October 31, 2019	October 31, 2018
Assets:		
Current assets:		
Cash	\$ 77,336	81,390
Accounts receivable	20,850	22,688
Prepaid expenses	1,416	-
	99,602	104,078
Other assets:		
Deposit	500	500
Total assets	100,102	104,578
Liabilities:		
Current liabilities:		
Accounts payable	34,108	37,256
Total liabilities	34,108	37,256
Net Assets:		
Unrestricted	65,994	67,322
Total liabilities and net assets	\$ 100,102	104,578



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

	October 31, 2019	October 31, 2018
Revenues and support		
Chapter dues	\$ 449	424
Registrations	72,063	81,780
Sponsorships	5,500	5,000
Interest	5	5
Other	25	100
 Total revenue and support	 78,042	 87,309
 Expenses:		
Program services:		
Professional development training	50,062	59,367
CGFM and professional certification	-	1,075
Community service	500	500
Education and CPE	951	1,959
Social and networking	-	987
	51,513	63,888
Support services:		
Management and general	3,722	4,198
 Total expenses	 55,235	 68,086
 Change in net assets	 22,807	 19,223
Net assets - beginning of period	43,187	48,099
 Net assets - end of period	 \$ 65,994	 67,322