



**Central Ohio Association of Government Accountants**  
**Statement of Financial Position**  
**September 30, 2019 and September 30, 2018**

	<u>September 30, 2019</u>	<u>September 30, 2018</u>
Assets:		
Current assets:		
Cash	\$ 75,089	82,023
Prepaid expenses	<u>10,172</u>	<u>8,630</u>
	85,261	90,653
Other assets:		
Deposit	<u>500</u>	<u>500</u>
Total assets	<u>85,761</u>	<u>91,153</u>
Liabilities:		
Current liabilities:		
Accounts payable	2,123	600
Deferred revenue	<u>39,500</u>	<u>44,876</u>
Total liabilities	41,623	45,476
Net Assets:		
Unrestricted	<u>44,138</u>	<u>45,677</u>
Total liabilities and net assets	\$ <u>85,761</u>	<u>91,153</u>



**Central Ohio Association of Government Accountants**  
**Statement of Activities**  
**Three Months Ended September 30, 2019 and September 30, 2018**

	<u>September 30, 2019</u>	<u>September 30, 2018</u>
Revenues and support		
Chapter dues	\$ 369	319
Registrations	20	510
Sponsorships	5,500	5,000
Interest	3	4
Other	-	50
	5,892	5,883
Total revenue and support		
Expenses:		
Program services:		
Professional development training	1,037	1,226
Community service	-	500
Education and CPE	265	1,460
Social and networking	-	987
	1,302	4,173
Support services:		
Management and general	3,639	4,132
	4,941	8,305
Total expenses		
Change in net assets	951	(2,422)
Net assets - beginning of period	43,187	48,099
Net assets - end of period	\$ 44,138	45,677