



CENTRAL OHIO CHAPTER

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

	<u>May 31, 2020</u>	<u>May 31, 2019</u>
Assets:		
Current assets:		
Cash	\$ 40,009	37,702
Prepaid expenses	<u>7,114</u>	<u>6,223</u>
	47,123	43,925
Other assets:		
Deposit	<u>500</u>	<u>500</u>
Total assets	<u>47,623</u>	<u>44,425</u>
Liabilities:		
Current liabilities:		
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	-	-
Net Assets:		
Unrestricted	<u>47,623</u>	<u>44,425</u>
Total liabilities and net assets	\$ <u>47,623</u>	<u>44,425</u>



**CENTRAL OHIO CHAPTER**

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

	<u>May 31, 2020</u>	<u>May 31, 2019</u>
Revenues and support		
Chapter dues	\$ 1,927	1,942
Registrations	72,643	86,518
Sponsorships	5,500	5,390
Interest	14	15
Other	<u>25</u>	<u>125</u>
Total revenue and support	<u>80,109</u>	<u>93,990</u>
Expenses:		
Program services:		
Professional development training	67,516	67,826
CGFM and professional certification	-	3,458
Community service	1,514	4,500
Education and CPE	2,184	6,088
Social and networking	-	5,965
Scholarship and awards	<u>-</u>	<u>5,030</u>
	<u>71,214</u>	<u>92,867</u>
Support services:		
Management and general	<u>4,459</u>	<u>4,797</u>
Total expenses	<u>75,673</u>	<u>97,664</u>
Change in net assets	4,436	(3,674)
Net assets - beginning of period	<u>43,187</u>	<u>48,099</u>
Net assets - end of period	<u>\$ <u>47,623</u></u>	<u>44,425</u>