



CENTRAL OHIO CHAPTER

Central Ohio Association of Government Accountants
Statement of Financial Position
September 30, 2020 and September 30, 2019

	<u>September 30, 2020</u>	<u>September 30, 2019</u>
Assets:		
Current assets:		
Cash	\$ 51,069	75,089
Prepaid expenses	<u>5,092</u>	<u>10,172</u>
	56,161	85,261
Other assets:		
Deposit	<u>500</u>	<u>500</u>
Total assets	<u>56,661</u>	<u>85,761</u>
Liabilities:		
Current liabilities:		
Accounts payable	3,087	2,123
Deferred revenue	<u>13,725</u>	<u>39,500</u>
Total liabilities	16,812	41,623
Net Assets:		
Unrestricted	<u>39,849</u>	<u>44,138</u>
Total liabilities and net assets	\$ <u>56,661</u>	<u>85,761</u>



**Central Ohio Association of Government Accountants
Statement of Activities
Three Months Ended September 30, 2020 and September 30, 2019**

	September 30, 2020	September 30, 2019
Revenues and support		
Chapter dues	\$ 183	369
Registrations	2,235	20
Sponsorships	5,000	5,500
Interest	3	3
Other	-	-
 Total revenue and support	 7,421	 5,892
Expenses:		
Program services:		
Professional development training	3,482	1,037
Community service	-	-
Education and CPE	364	265
Social and networking	3,414	-
	7,260	1,302
Support services:		
Management and general	1,500	3,639
 Total expenses	 8,760	 4,941
 Change in net assets	 (1,339)	 951
Net assets - beginning of period	41,188	43,187
Net assets - end of period	\$ 39,849	44,138