



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

	December 31, 2019	December 31, 2018
Assets:		
Current assets:		
Cash	\$ 57,128	55,354
Accounts receivable	-	224
Prepaid expenses	1,180	-
	58,308	55,578
Other assets:		
Deposit	500	500
Total assets	58,808	56,078
Liabilities:		
Current liabilities:		
Accounts payable	-	99
Total liabilities	-	99
Net Assets:		
Unrestricted	58,808	55,979
Total liabilities and net assets	\$ 58,808	56,078



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

	December 31, 2019	December 31, 2018
Revenues and support		
Chapter dues	\$ 449	424
Registrations	72,103	82,213
Sponsorships	5,500	5,000
Interest	8	8
Other	25	125
 Total revenue and support	 78,085	 87,770
 Expenses:		
Program services:		
Professional development training	57,000	67,826
CGFM and professional certification	-	1,321
Community service	500	3,470
Education and CPE	1,193	1,959
Social and networking	-	987
Scholarship and awards	-	30
	58,693	75,593
Support services:		
Management and general	3,771	4,297
 Total expenses	 62,464	 79,890
 Change in net assets	 15,621	 7,880
 Net assets - beginning of period	 43,187	 48,099
 Net assets - end of period	 \$ 58,808	 55,979