



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

| | June 30, 2019 | June 30, 2018 |
|----------------------------------|---------------|---------------|
| Assets: | | |
| Current assets: | | |
| Cash | \$ 36,758 | 40,822 |
| Accounts receivable | 80 | - |
| Prepaid expenses | 6,499 | 6,777 |
| | 43,337 | 47,599 |
| Other assets: | | |
| Deposit | 500 | 500 |
| Total assets | 43,837 | 48,099 |
| Liabilities: | | |
| Current liabilities: | | |
| Accounts payable | 650 | - |
| Total liabilities | 650 | - |
| Net Assets: | | |
| Unrestricted | 43,187 | 48,099 |
| Total liabilities and net assets | \$ 43,837 | 48,099 |



Central Ohio Association of Government Accountants
Statement of Activities
Years Ended June 30, 2019 and June 30, 2018

| | June 30, 2019 | June 30, 2018 |
|-------------------------------------|---------------|---------------|
| Revenues and support | | |
| Chapter dues | \$ 1,942 | 2,074 |
| Registrations | 86,998 | 87,539 |
| Sponsorships | 5,390 | 7,402 |
| Interest | 16 | 20 |
| Other | 125 | - |
| | 94,471 | 97,035 |
| Total revenue and support | | |
| Expenses: | | |
| Program services: | | |
| Professional development training | 67,826 | 64,927 |
| CGFM and professional certification | 3,459 | 1,896 |
| Community service | 4,500 | 5,771 |
| Education and CPE | 6,088 | 6,103 |
| Social and networking | 6,665 | 13,817 |
| Scholarship and awards | 5,030 | 10,000 |
| | 93,568 | 102,514 |
| Support services: | | |
| Management and general | 5,815 | 6,088 |
| | 99,383 | 108,602 |
| Total expenses | | |
| Change in net assets | (4,912) | (11,567) |
| Net assets - beginning of period | 48,099 | 59,666 |
| Net assets - end of period | \$ 43,187 | 48,099 |