



**Central Ohio Association of Government Accountants  
Statement of Financial Position  
October 31, 2016 and 2015**

	<u>October 31, 2016</u>	<u>October 31, 2015</u>
Assets:		
Current assets:		
Cash	\$ 99,180	\$ 102,783
Accounts Receivable	24,700	23,125
Prepaid expenses	-	628
	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 123,880</u>	<u>\$ 126,536</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ 48,149	\$ 1,588
Deferred revenue	-	-
	<u>                    </u>	<u>                    </u>
Total liabilities	48,149	1,588
Net Assets:		
Unrestricted	<u>75,731</u>	<u>124,948</u>
Total liabilities and net assets	<u>\$ 123,880</u>	<u>\$ 126,536</u>



**Central Ohio Association of Government Accountants  
Statement of Activities  
For the Four Months Ended October 31, 2016 and 2015**

	Four months ended October 31, 2016	Four months ended October 31, 2015
Revenues and support		
Chapter dues	\$ 405	\$ 567
Grants	-	-
Registrations	73,617	91,666
Sponsorships	10,307	6,000
Interest	11	9
Other	-	-
	84,340	98,242
Total revenue and support		
Expenses:		
Program services:		
Professional development training	58,786	20,874
CGFM and professional certification	1,898	-
Community service	228	1,033
Education and CPE	2,290	2,217
Social and networking	1,986	1,502
Scholarship and awards	-	-
Other	559	414
	65,747	26,040
Support services:		
Management and general	3,991	3,952
	69,738	29,992
Total expenses		
Change in net assets	14,602	68,250
Net assets - beginning of period	61,129	56,698
Net assets - end of period	\$ 75,731	\$ 124,948