



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

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Assets:		
Current assets:		
Cash	\$ 72,500	\$ 81,073
Accounts Receivable	-	1,075
Prepaid expenses	-	928
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Total assets	<u>\$ 72,500</u>	<u>\$ 83,076</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ -	\$ 23
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	23
Net Assets:		
Unrestricted	<hr/> 72,500	<hr/> 83,053
Total liabilities and net assets	<u>\$ 72,500</u>	<u>\$ 83,076</u>



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

	<u>Six months ended December 31, 2016</u>	<u>Six months ended December 31, 2015</u>
Revenues and support		
Chapter dues	\$ 405	\$ 567
Grants	-	-
Registrations	75,492	94,856
Sponsorships	10,307	6,000
Interest	16	14
Other	-	-
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Total revenue and support	<u>86,220</u>	<u>101,437</u>
Expenses:		
Program services:		
Professional development training	60,040	56,930
CGFM and professional certification	3,288	3,068
Community service	790	5,158
Education and CPE	3,039	2,874
Social and networking	2,688	2,528
Scholarship and awards	117	-
Other	559	414
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	70,521	70,972
Support services:		
Management and general	4,328	4,110
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Total expenses	<u>74,849</u>	<u>75,082</u>
Change in net assets	11,371	26,355
Net assets - beginning of period	<u>61,129</u>	<u>56,698</u>
Net assets - end of period	<u><u>\$ 72,500</u></u>	<u><u>\$ 83,053</u></u>