



**Central Ohio Association of Government Accountants  
Statement of Financial Position  
April 30, 2015 and June 30, 2014**

	April 30, 2015	June 30, 2014
Assets:		
Current assets:		
Cash	\$ 55,203	32,144
Accounts receivable	-	-
Prepaid expenses	7,000	4,021
Total assets	62,203	36,165
Liabilities:		
Current liabilities:		
Accounts payable	20	104
Deferred revenue	-	-
Total liabilities	20	104
Net Assets:		
Unrestricted	62,183	36,061
Total liabilities and net assets	\$ 62,203	36,165



**Central Ohio Association of Government Accountants  
Statement of Activities  
Period Ended April 30, 2015 and Year Ended June 30, 2014**

	<u>Period ended April 30, 2015</u>	<u>Year ended June 30, 2014</u>
Revenues and support		
Chapter dues	\$ 1,969	2,030
Grants	389	402
Registrations	88,520	62,707
Sponsorships	7,000	5,000
Interest	19	55
Other	<u>342</u>	<u>-</u>
 Total revenue and support	 <u>98,239</u>	 <u>70,194</u>
 Expenses:		
Program services:		
Professional development training	51,154	55,915
CGFM and professional certification	6,963	1,456
Community service	3,241	5,678
Education and CPE	1,963	4,981
Social and networking	4,642	8,238
Scholarship and awards	-	6,250
Other	<u>630</u>	<u>958</u>
	<u>68,593</u>	<u>83,476</u>
Support services:		
Management and general	<u>3,524</u>	<u>5,284</u>
 Total expenses	 <u>72,117</u>	 <u>88,760</u>
 Change in net assets	 26,122	 (18,566)
 Net assets - beginning of period	 <u>36,061</u>	 <u>54,627</u>
 Net assets - end of period	 \$ <u><u>62,183</u></u>	 <u><u>36,061</u></u>