



**Central Ohio Association of Government Accountants  
Statement of Financial Position  
May 31, 2015 and June 30, 2014**

	May 31, 2015	June 30, 2014
Assets:		
Current assets:		
Cash	\$ 54,289	32,144
Accounts receivable	-	-
Prepaid expenses	5,775	4,021
Total assets	60,064	36,165
Liabilities:		
Current liabilities:		
Accounts payable	35	104
Deferred revenue	-	-
Total liabilities	35	104
Net Assets:		
Unrestricted	60,029	36,061
Total liabilities and net assets	\$ 60,064	36,165



**Central Ohio Association of Government Accountants  
Statement of Activities  
Period Ended May 31, 2015 and Year Ended June 30, 2014**

	Period ended May 31, 2015	Year ended June 30, 2014
Revenues and support		
Chapter dues	\$ 1,969	2,030
Grants	389	402
Registrations	90,495	62,707
Sponsorships	7,300	5,000
Interest	22	55
Other	342	-
Total revenue and support	100,517	70,194
Expenses:		
Program services:		
Professional development training	51,154	55,915
CGFM and professional certification	6,963	1,456
Community service	3,362	5,678
Education and CPE	2,134	4,981
Social and networking	8,492	8,238
Scholarship and awards	-	6,250
Other	630	958
	72,735	83,476
Support services:		
Management and general	3,814	5,284
Total expenses	76,549	88,760
Change in net assets	23,968	(18,566)
Net assets - beginning of period	36,061	54,627
Net assets - end of period	\$ 60,029	36,061