



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

	<u>August 31, 2015</u>	<u>June 30, 2015</u>
Assets:		
Current assets:		
Cash	\$ 71,281	47,648
Accounts receivable	-	-
Prepaid expenses	<u>10,500</u>	<u>9,050</u>
Total assets	<u>81,781</u>	<u>56,698</u>
Liabilities:		
Current liabilities:		
Accounts payable	-	-
Deferred revenue	<u>25,794</u>	<u>-</u>
Total liabilities	25,794	-
Net Assets:		
Unrestricted	<u>55,987</u>	<u>56,698</u>
Total liabilities and net assets	<u>\$ 81,781</u>	<u>56,698</u>



**Central Ohio Association of Government Accountants
Statement of Activities
Month Ended August 31, 2015 and Year Ended June 30, 2015**

	Month ended August 31, 2015	Year ended June 30, 2015
Revenues and support		
Chapter dues	\$ 460	1,969
Grants	-	389
Registrations	733	90,565
Sponsorships	5,000	7,300
Interest	5	25
Other	-	342
Total revenue and support	6,198	100,590
Expenses:		
Program services:		
Professional development training	-	51,154
CGFM and professional certification	-	6,963
Community service	950	3,362
Education and CPE	1,410	2,267
Social and networking	1,142	10,787
Scholarship and awards	-	-
Other	414	630
	3,916	75,163
Support services:		
Management and general	2,993	4,790
Total expenses	6,909	79,953
Change in net assets	(711)	20,637
Net assets - beginning of period	56,698	36,061
Net assets - end of period	\$ 55,987	56,698