



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

	September 30, 2015	June 30, 2015
Assets:		
Current assets:		
Cash	\$ 94,522	47,648
Accounts receivable	-	-
Prepaid expenses	10,500	9,050
Total assets	105,022	56,698
Liabilities:		
Current liabilities:		
Accounts payable	-	-
Deferred revenue	48,979	-
Total liabilities	48,979	-
Net Assets:		
Unrestricted	56,043	56,698
Total liabilities and net assets	\$ 105,022	56,698



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

	<u>Month ended September 30, 2015</u>	<u>Year ended June 30, 2015</u>
Revenues and support		
Chapter dues	\$ 460	1,969
Grants	-	389
Registrations	1,478	90,565
Sponsorships	6,000	7,300
Interest	7	25
Other	-	342
	<u>7,945</u>	<u>100,590</u>
Total revenue and support		
Expenses:		
Program services:		
Professional development training	-	51,154
CGFM and professional certification	-	6,963
Community service	950	3,362
Education and CPE	2,118	2,267
Social and networking	1,502	10,787
Scholarship and awards	-	-
Other	414	630
	<u>4,984</u>	<u>75,163</u>
Support services:		
Management and general	3,616	4,790
	<u>8,600</u>	<u>79,953</u>
Total expenses		
Change in net assets	(655)	20,637
Net assets - beginning of period	<u>56,698</u>	<u>36,061</u>
Net assets - end of period	<u>\$ 56,043</u>	<u>56,698</u>