



**Central Ohio Association of Government Accountants  
Statement of Financial Position  
February 29, 2016 and June 30, 2015**

	<u>February 29, 2016</u>	<u>June 30, 2015</u>
Assets:		
Current assets:		
Cash	\$ 73,005	47,648
Accounts receivable	-	-
Prepaid expenses	<u>7,373</u>	<u>9,050</u>
Total assets	<u>80,378</u>	<u>56,698</u>
Liabilities:		
Current liabilities:		
Accounts payable	23	-
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	23	-
Net Assets:		
Unrestricted	<u>80,355</u>	<u>56,698</u>
Total liabilities and net assets	<u>\$ 80,378</u>	<u>56,698</u>



**Central Ohio Association of Government Accountants  
Statement of Activities  
Month Ended February 29, 2016 and Year Ended June 30, 2015**

	Month ended February 29, 2016	Year ended June 30, 2015
Revenues and support		
Chapter dues	\$ 620	1,969
Grants	-	389
Registrations	95,744	90,565
Sponsorships	6,000	7,300
Interest	24	25
Other	-	342
Total revenue and support	102,388	100,590
Expenses:		
Program services:		
Professional development training	56,930	51,154
CGFM and professional certification	3,193	6,963
Community service	5,158	3,362
Education and CPE	4,579	2,267
Social and networking	3,248	10,787
Scholarship and awards	-	-
Other	414	630
	73,522	75,163
Support services:		
Management and general	5,209	4,790
Total expenses	78,731	79,953
Change in net assets	23,657	20,637
Net assets - beginning of period	56,698	36,061
Net assets - end of period	\$ 80,355	56,698