



**Central Ohio Association of Government Accountants
Statement of Financial Position
May 31, 2016 and June 30, 2015**

	May 31, 2016	June 30, 2015
Assets:		
Current assets:		
Cash	\$ 68,442	47,648
Accounts receivable	-	-
Prepaid expenses	7,050	9,050
Total assets	75,492	56,698
Liabilities:		
Current liabilities:		
Accounts payable	-	-
Deferred revenue	-	-
Total liabilities	-	-
Net Assets:		
Unrestricted	75,492	56,698
Total liabilities and net assets	\$ 75,492	56,698



**Central Ohio Association of Government Accountants
Statement of Activities
Month Ended May 31, 2016 and Year Ended June 30, 2015**

	<u>Month ended May 31, 2016</u>	<u>Year ended June 30, 2015</u>
Revenues and support		
Chapter dues	\$ 2,232	1,969
Grants	-	389
Registrations	100,118	90,565
Sponsorships	6,000	7,300
Interest	39	25
Other	-	342
	<u>108,389</u>	<u>100,590</u>
Total revenue and support		
Expenses:		
Program services:		
Professional development training	56,930	51,154
CGFM and professional certification	3,596	6,963
Community service	5,158	3,362
Education and CPE	6,186	2,267
Social and networking	10,957	10,787
Scholarship and awards	-	-
Other	414	630
	<u>83,241</u>	<u>75,163</u>
Support services:		
Management and general	6,354	4,790
	<u>89,595</u>	<u>79,953</u>
Total expenses		
Change in net assets	18,794	20,637
Net assets - beginning of period	<u>56,698</u>	<u>36,061</u>
Net assets - end of period	<u>\$ 75,492</u>	<u>56,698</u>