



**Central Ohio Association of Government Accountants
Statement of Financial Position
February 28, 2017 and February 29, 2016**

	<u>February 28, 2017</u>	<u>February 29, 2016</u>
Assets:		
Current assets:		
Cash	\$ 63,087	\$ 73,004
Accounts Receivable	-	-
Prepaid expenses	<u>5,128</u>	<u>7,373</u>
Total assets	<u>\$ 68,215</u>	<u>\$ 80,377</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ 355	\$ 23
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	355	23
Net Assets:		
Unrestricted	<u>67,860</u>	<u>80,354</u>
Total liabilities and net assets	<u>\$ 68,215</u>	<u>\$ 80,377</u>



**Central Ohio Association of Government Accountants
Statement of Activities
For the Eight Months Ended February 28, 2017 and 2016**

	<u>Eight months ended February 28, 2017</u>	<u>Eight months ended February 29, 2016</u>
Revenues and support		
Chapter dues	\$ 451	\$ 619
Grants	-	-
Registrations	75,712	95,744
Sponsorships	7,807	6,000
Interest	19	24
Other	-	-
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Total revenue and support	<u>83,989</u>	<u>102,387</u>
Expenses:		
Program services:		
Professional development training	60,547	56,930
CGFM and professional certification	3,288	3,193
Community service	1,153	5,158
Education and CPE	4,357	4,579
Social and networking	2,688	3,248
Scholarship and awards	117	-
Other	559	414
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	<u>72,709</u>	<u>73,522</u>
Support services:		
Management and general	4,549	5,209
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Total expenses	<u>77,258</u>	<u>78,731</u>
Change in net assets	6,731	23,656
Net assets - beginning of period	<u>61,129</u>	<u>56,698</u>
Net assets - end of period	<u><u>\$ 67,860</u></u>	<u><u>\$ 80,354</u></u>