



Central Ohio Association of Government Accountants
Statement of Financial Position
April 30, 2017 and June 30, 2016

	<u>April 30, 2017</u>	<u>June 30, 2016</u>
Assets:		
Current assets:		
Cash	\$ 58,653	\$ 62,756
Accounts receivable	-	-
Prepaid expenses	<u>5,556</u>	<u>9,530</u>
Total assets	<u>64,209</u>	<u>72,286</u>
Liabilities:		
Current liabilities:		
Accounts payable	789	11,157
Deferred revenue	<u>-</u>	<u>-</u>
	-	-
Total liabilities	789	11,157
Net Assets:		
Unrestricted	<u>63,420</u>	<u>61,129</u>
Total liabilities and net assets	<u>\$ 64,209</u>	<u>\$ 72,286</u>



Central Ohio Association of Government Accountants
Statement of Activities
Period Ended April 30, 2017 and Year Ended June 30, 2016

	Program Year	Program Year
	2017	2016
	<u>July 1, 2016 to April 30, 2017</u>	<u>July 1, 2015 to June 30, 2016</u>
Revenues and support		
Chapter dues	\$ 1,993	\$ 2,232
Registrations	77,062	100,188
Sponsorships	7,807	6,000
Interest	<u>22</u>	<u>45</u>
 Total revenue and support	 <u>86,884</u>	 <u>108,465</u>
 Expenses:		
Program services:		
Professional development training	60,547	56,930
CGFM and professional certification	3,287	3,721
Community service	1,253	5,158
Education and CPE	7,263	6,549
Social and networking	6,115	14,142
Scholarship and awards	117	10,000
Other	<u>9</u>	<u>414</u>
	<u>78,591</u>	<u>96,914</u>
Support services:		
Management and general	<u>6,002</u>	<u>7,120</u>
 Total expenses	 <u>84,593</u>	 <u>104,034</u>
 Change in net assets	 2,291	 4,431
 Net assets - beginning of year	 <u>61,129</u>	 <u>56,698</u>
 Net assets - end of period/year	 <u><u>\$ 63,420</u></u>	 <u><u>\$ 61,129</u></u>