



**Central Ohio Association of Government Accountants
Statement of Financial Position
January 31, 2015 and June 30, 2014**

	<u>January 31, 2015</u>	<u>June 30, 2014</u>
Assets:		
Current assets:		
Cash	\$ 63,175	32,144
Accounts receivable	1,000	-
Prepaid expenses	-	4,021
	<u>64,175</u>	<u>36,165</u>
Total assets	<u>64,175</u>	<u>36,165</u>
Liabilities:		
Current liabilities:		
Accounts payable	-	104
Deferred revenue	-	-
	<u>-</u>	<u>-</u>
Total liabilities	-	104
Net Assets:		
Unrestricted	<u>64,175</u>	<u>36,061</u>
Total liabilities and net assets	<u>\$ 64,175</u>	<u>36,165</u>



**Central Ohio Association of Government Accountants
Statement of Activities
Period Ended January 31, 2015 and Year Ended June 30, 2014**

	Period ended January 31, 2015	Year ended June 30, 2014
Revenues and support		
Chapter dues	\$ 535	2,030
Grants	389	402
Registrations	85,293	62,707
Sponsorships	7,000	5,000
Interest	12	55
Other	342	-
Total revenue and support	93,571	70,194
Expenses:		
Program services:		
Professional development training	51,154	55,915
CGFM and professional certification	4,256	1,456
Community service	3,112	5,678
Education and CPE	1,478	4,981
Social and networking	1,813	8,238
Scholarship and awards	-	6,250
Other	631	958
	62,444	83,476
Support services:		
Management and general	3,013	5,284
Total expenses	65,457	88,760
Change in net assets	28,114	(18,566)
Net assets - beginning of period	36,061	54,627
Net assets - end of period	\$ 64,175	36,061