



Central Ohio Association of Government Accountants
Statement of Financial Position
February 28, 2015 and June 30, 2014

	<u>February 28, 2015</u>	<u>June 30, 2014</u>
Assets:		
Current assets:		
Cash	\$ 58,602	32,144
Accounts receivable	1,000	-
Prepaid expenses	<u>4,500</u>	<u>4,021</u>
 Total assets	 <u>64,102</u>	 <u>36,165</u>
Liabilities:		
Current liabilities:		
Accounts payable	-	104
Deferred revenue	<u>-</u>	<u>-</u>
 Total liabilities	 -	 104
Net Assets:		
Unrestricted	<u>64,102</u>	<u>36,061</u>
 Total liabilities and net assets	 \$ <u>64,102</u>	 <u>36,165</u>



**Central Ohio Association of Government Accountants
Statement of Activities
Period Ended February 28, 2015 and Year Ended June 30, 2014**

	<u>Period ended February 28, 2015</u>	<u>Year ended June 30, 2014</u>
Revenues and support		
Chapter dues	\$ 535	2,030
Grants	389	402
Registrations	85,293	62,707
Sponsorships	7,000	5,000
Interest	14	55
Other	<u>342</u>	<u>-</u>
 Total revenue and support	 <u>93,573</u>	 <u>70,194</u>
 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	1,553	4,981
Social and networking	1,813	8,238
Scholarship and awards	-	6,250
Other	<u>631</u>	<u>958</u>
	<u>62,519</u>	<u>83,476</u>
Support services:		
Management and general	<u>3,013</u>	<u>5,284</u>
 Total expenses	 <u>65,532</u>	 <u>88,760</u>
 Change in net assets	 28,041	 (18,566)
 Net assets - beginning of period	 <u>36,061</u>	 <u>54,627</u>
 Net assets - end of period	 \$ <u><u>64,102</u></u>	 <u><u>36,061</u></u>