



**Central Ohio Association of Government Accountants  
Statement of Financial Position  
July 31, 2016 and 2015**

	July 31, 2016	July 31, 2015
Assets:		
Current assets:		
Cash	\$ 61,412	\$ 44,050
Prepaid expenses	8,354	10,500
Total assets	\$ 69,766	\$ 54,550
Liabilities:		
Current liabilities:		
Accounts payable	\$ 10,000	\$ 23
Deferred revenue	2,975	437
Total liabilities	12,975	460
Net Assets:		
Unrestricted	56,791	54,090
Total liabilities and net assets	\$ 69,766	\$ 54,550



**Central Ohio Association of Government Accountants  
Statement of Activities  
For the One Month Ended July 31, 2016 and 2015**

	<u>One month ended July 31, 2016</u>	<u>One month ended July 31, 2015</u>
Revenues and support		
Chapter dues	\$ 331	\$ 460
Grants	-	-
Registrations	427	289
Sponsorships	-	-
Interest	3	2
Other	-	-
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Total revenue and support	<u>761</u>	<u>751</u>
Expenses:		
Program services:		
Professional development training	62	-
CGFM and professional certification	1,851	-
Community service	-	-
Education and CPE	-	799
Social and networking	-	-
Scholarship and awards	-	-
Other	-	-
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	<u>1,913</u>	<u>799</u>
Support services:		
Management and general	<u>3,186</u>	<u>2,560</u>
Total expenses	<u>5,099</u>	<u>3,359</u>
Change in net assets	(4,338)	(2,608)
Net assets - beginning of period	<u>61,129</u>	<u>56,698</u>
Net assets - end of period	<u><u>\$ 56,791</u></u>	<u><u>\$ 54,090</u></u>