



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

	August 31, 2016	August 31, 2015
Assets:		
Current assets:		
Cash	\$ 76,378	\$ 71,304
Prepaid expenses	7,750	10,500
Total assets	\$ 84,128	\$ 81,804
Liabilities:		
Current liabilities:		
Accounts payable	\$ -	\$ 23
Deferred revenue	23,701	25,794
Total liabilities	23,701	25,817
Net Assets:		
Unrestricted	60,427	55,987
Total liabilities and net assets	\$ 84,128	\$ 81,804



**Central Ohio Association of Government Accountants
Statement of Activities
For the Two Months Ended August 31, 2016 and 2015**

	<u>Two months ended August 31, 2016</u>	<u>Two months ended August 31, 2015</u>
Revenues and support		
Chapter dues	\$ 331	\$ 459
Grants	-	-
Registrations	2,472	733
Sponsorships	6,307	5,000
Interest	5	5
Other	-	-
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Total revenue and support	<u>9,115</u>	<u>6,197</u>
Expenses:		
Program services:		
Professional development training	569	-
CGFM and professional certification	1,898	-
Community service	500	950
Education and CPE	777	1,410
Social and networking	1,735	1,142
Scholarship and awards	-	-
Web services and surveys	550	414
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	6,029	3,916
Support services:		
Management and general	3,788	2,992
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Total expenses	<u>9,817</u>	<u>6,908</u>
Change in net assets	(702)	(711)
Net assets - beginning of period	<u>61,129</u>	<u>56,698</u>
Net assets - end of period	<u><u>\$ 60,427</u></u>	<u><u>\$ 55,987</u></u>