



**Central Ohio Association of Government Accountants
Statement of Financial Position
September 30, 2016 and 2015**

	<u>September 30, 2016</u>	<u>September 30, 2015</u>
Assets:		
Current assets:		
Cash	\$ 88,494	\$ 94,545
Prepaid expenses	<u>7,750</u>	<u>10,500</u>
Total assets	<u>\$ 96,244</u>	<u>\$ 105,045</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ 136	\$ 23
Deferred revenue	<u>36,651</u>	<u>48,979</u>
Total liabilities	36,787	49,002
Net Assets:		
Unrestricted	<u>59,457</u>	<u>56,043</u>
Total liabilities and net assets	<u>\$ 96,244</u>	<u>\$ 105,045</u>



**Central Ohio Association of Government Accountants
Statement of Activities
For the Three Months Ended September 30, 2016 and 2015**

	<u>Three months ended September 30, 2016</u>	<u>Three months ended September 30, 2015</u>
Revenues and support		
Chapter dues	\$ 331	\$ 459
Grants	-	-
Registrations	2,472	1,478
Sponsorships	6,307	6,000
Interest	5	7
Other	-	-
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Total revenue and support	9,115	7,944
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Expenses:		
Program services:		
Professional development training	569	-
CGFM and professional certification	1,898	-
Community service	500	950
Education and CPE	777	2,118
Social and networking	1,735	1,502
Scholarship and awards	-	-
Web services and surveys	550	414
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	6,029	4,984
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Support services:		
Management and general	3,788	3,615
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Total expenses	9,817	8,599
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Change in net assets	(702)	(655)
Net assets - beginning of period	61,129	56,698
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Net assets - end of period	\$ 60,427	\$ 56,043
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