



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

	<u>November 30, 2016</u>	<u>November 30, 2015</u>
Assets:		
Current assets:		
Cash	\$ 47,954	\$ 90,857
Accounts Receivable	23,925	1,400
Prepaid expenses	-	1,168
	<u>71,879</u>	<u>93,425</u>
Total assets	<u>\$ 71,879</u>	<u>\$ 93,425</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ 69	\$ 6,795
Deferred revenue	-	-
	<u>69</u>	<u>6,795</u>
Total liabilities	69	6,795
Net Assets:		
Unrestricted	<u>71,810</u>	<u>86,630</u>
Total liabilities and net assets	<u>\$ 71,879</u>	<u>\$ 93,425</u>



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

	Five months ended November 30, 2016	Five months ended November 30, 2015
Revenues and support		
Chapter dues	\$ 405	\$ 567
Grants	-	-
Registrations	74,117	93,177
Sponsorships	10,307	6,000
Interest	14	11
Other	-	-
	84,843	99,755
Expenses:		
Program services:		
Professional development training	60,040	56,930
CGFM and professional certification	3,288	3,068
Community service	636	1,033
Education and CPE	2,979	2,874
Social and networking	2,526	1,502
Scholarship and awards	-	-
Other	559	414
	70,028	65,821
Support services:		
Management and general	4,134	4,002
	74,162	69,823
Total expenses	74,162	69,823
Change in net assets	10,681	29,932
Net assets - beginning of period	61,129	56,698
Net assets - end of period	\$ 71,810	\$ 86,630