



**Central Ohio Association of Government Accountants**  
**Statement of Financial Position**  
**March 31, 2017 and June 30, 2016**

|                                  | <u>March 31, 2017</u> | <u>June 30, 2016</u> |
|----------------------------------|-----------------------|----------------------|
| Assets:                          |                       |                      |
| Current assets:                  |                       |                      |
| Cash                             | \$ 58,758             | \$ 62,756            |
| Prepaid expenses                 | <u>5,128</u>          | <u>9,530</u>         |
| Total assets                     | <u>63,886</u>         | <u>72,286</u>        |
| Liabilities:                     |                       |                      |
| Current liabilities:             |                       |                      |
| Accounts payable                 | <u>132</u>            | <u>11,157</u>        |
| Total liabilities                | 132                   | 11,157               |
| Net Assets:                      |                       |                      |
| Unrestricted                     | <u>63,754</u>         | <u>61,129</u>        |
| Total liabilities and net assets | <u>\$ 63,886</u>      | <u>\$ 72,286</u>     |



**Central Ohio Association of Government Accountants**  
**Statement of Activities**  
**Period Ended March 31, 2017 and Year Ended June 30, 2016**

|                                     | <b>Program Year</b>                       | <b>Program Year</b>                      |
|-------------------------------------|---|--|
|                                     | <b>2017</b>                               | <b>2016</b>                              |
|                                     | <u>July 1, 2016 to<br/>March 31, 2017</u> | <u>July 1, 2015 to<br/>June 30, 2016</u> |
| Revenues and support                |   |  |
| Chapter dues                        | \$ 451                                    | \$ 2,232                                 |
| Registrations                       | 76,857                                    | 100,188                                  |
| Sponsorships                        | 7,807                                     | 6,000                                    |
| Interest                            | <u>21</u>                                 | <u>45</u>                                |
| <br>Total revenue and support       | <br><u>85,136</u>                         | <br><u>108,465</u>                       |
| <br>Expenses:                       |   |  |
| Program services:                   |   |  |
| Professional development training   | 60,547                                    | 56,930                                   |
| CGFM and professional certification | 3,287                                     | 3,721                                    |
| Community service                   | 1,153                                     | 5,158                                    |
| Education and CPE                   | 5,842                                     | 6,549                                    |
| Social and networking               | 5,717                                     | 14,142                                   |
| Scholarship and awards              | 117                                       | 10,000                                   |
| Other                               | <u>9</u>                                  | <u>414</u>                               |
|                                     | <u>76,672</u>                             | <u>96,914</u>                            |
| Support services:                   |   |  |
| Management and general              | <u>5,839</u>                              | <u>7,120</u>                             |
| <br>Total expenses                  | <br><u>82,511</u>                         | <br><u>104,034</u>                       |
| <br>Change in net assets            | <br>2,625                                 | <br>4,431                                |
| <br>Net assets - beginning of year  | <br><u>61,129</u>                         | <br><u>56,698</u>                        |
| <br>Net assets - end of period/year | <br><u>\$ 63,754</u>                      | <br><u>\$ 61,129</u>                     |