



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

	<u>May 31, 2017</u>	<u>June 30, 2016</u>
Assets:		
Current assets:		
Cash	\$ 56,308	\$ 62,756
Prepaid expenses	<u>8,931</u>	<u>9,530</u>
Total assets	<u>65,239</u>	<u>72,286</u>
Liabilities:		
Current liabilities:		
Accounts payable	<u>3,375</u>	<u>11,157</u>
Total liabilities	3,375	11,157
Net Assets:		
Unrestricted	<u>61,864</u>	<u>61,129</u>
Total liabilities and net assets	<u>\$ 65,239</u>	<u>\$ 72,286</u>



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

	Program Year 2017	Program Year 2016
	July 1, 2016 to May 31, 2017	July 1, 2015 to June 30, 2016
Revenues and support		
Chapter dues	\$ 1,993	\$ 2,232
Registrations	80,942	100,188
Sponsorships	9,107	6,000
Interest	24	45
Total revenue and support	92,066	108,465
Expenses:		
Program services:		
Professional development training	60,547	56,930
CGFM and professional certificatic	4,756	3,721
Community service	1,630	5,158
Education and CPE	7,624	6,549
Social and networking	10,515	14,142
Scholarship and awards	117	10,000
Other	9	414
	85,198	96,914
Support services:		
Management and general	6,133	7,120
Total expenses	91,331	104,034
Change in net assets	735	4,431
Net assets - beginning of year	61,129	56,698
Net assets - end of period/year	\$ 61,864	\$ 61,129