

Code Officials Conference of Michigan
Balance Sheet
As of December 31, 2014

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102 Scholarship Savings 1230	4,848.63
100 · Chase Checking/Debit 2664	30,489.91
101 · Chase Savings 3148	9,869.33
105 · Chase CD 2170	35,003.47
106 · Chase CD 2153	19,995.66
Total Checking/Savings	<u>100,207.00</u>
Total Current Assets	100,207.00
Fixed Assets	
150 · Furniture and Equipment	2,141.32
170 · Less accumulated depreciation	-840.57
Total Fixed Assets	<u>1,300.75</u>
TOTAL ASSETS	<u>101,507.75</u>
LIABILITIES & EQUITY	
Equity	
300 · Unrestricted Net Assets	89,457.11
Net Income	12,050.64
Total Equity	<u>101,507.75</u>
TOTAL LIABILITIES & EQUITY	<u>101,507.75</u>

Code Officials Conference of Michigan
Profit & Loss Prev Year Comparison
 January 2 through December 31, 2014

	Jan 2 - Dec 31, 14	Jan 2 - Dec 31, 13	\$ Change	% Change
Income				
Income				
400 · Membership Dues	16,180.00	17,000.00	-820.00	-4.8%
410 · Conference Fees				
1 - Joint Training Fees				
Purchased two-day Lunch Ticket	2,137.50	0.00	2,137.50	100.0%
1 - Joint Training Fees - Other	3,180.00	3,270.00	-90.00	-2.8%
Total 1 - Joint Training Fees	5,317.50	3,270.00	2,047.50	62.6%
2 - Spring Conference fees	16,545.00	15,660.00	885.00	5.7%
3 - Fall Conference Fees	25,630.00	24,000.00	1,630.00	6.8%
410 · Conference Fees - Other	0.00	15.00	-15.00	-100.0%
Total 410 · Conference Fees	47,492.50	42,945.00	4,547.50	10.6%
450 · Contributions	0.00	-43.00	43.00	100.0%
480 · Scholarship and 50 / 50 Auction	2,589.00	2,668.25	-79.25	-3.0%
481 · Golf Outing Scholarship benefit	1,800.00	1,950.00	-150.00	-7.7%
490 · Interest Income	33.89	65.67	-31.78	-48.4%
Total Income	68,095.39	64,585.92	3,509.47	5.4%
Total Income	68,095.39	64,585.92	3,509.47	5.4%
Gross Profit	68,095.39	64,585.92	3,509.47	5.4%
Expense				
General Expenses				
610 · Office supplies	361.21	193.25	167.96	86.9%
615 · Computer Equipment Software	0.00	438.42	-438.42	-100.0%
620 · USPS Postage Mailing Postcard				
USPS PO Box	46.00	0.00	46.00	100.0%
620 · USPS Postage Mailing Postcard - Other	1,176.92	1,245.37	-68.45	-5.5%
Total 620 · USPS Postage Mailing Postcard	1,222.92	1,245.37	-22.45	-1.8%
625 · Bank Service Charges and fees	0.00	58.80	-58.80	-100.0%
630 · COCM Pins & Logo Wear	2,083.06	1,899.85	183.21	9.6%
635 · Cell Phone	0.00	148.55	-148.55	-100.0%
640 · ICC Annual Conf Board Travel	1,040.41	1,916.61	-876.20	-45.7%
650 · CPA Services	1,347.50	710.00	637.50	89.8%
660 · Board Meetings	86.55	15.00	71.55	477.0%
664 · ICC Donation pay it forward	200.00	0.00	200.00	100.0%
675 · USPS Annual non-profit regstrtn	220.00	584.58	-364.58	-62.4%
680 · Memorials	103.77	0.00	103.77	100.0%
685 · Event Liability Insurance	418.00	400.00	18.00	4.5%
687 · St of MI Non-profit Corporation	20.00	20.00	0.00	0.0%
695 · COCM Post Office Box	0.00	88.00	-88.00	-100.0%
699 · Petty Cash	0.00	0.00	0.00	0.0%
Total General Expenses	7,103.42	7,718.43	-615.01	-8.0%
497 · CONFERENCE / MEMB \$ REFUNDED	330.00	920.00	-590.00	-64.1%

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Accrual Basis

Code Officials Conference of Michigan Profit & Loss Prev Year Comparison

January 2 through December 31, 2014

	Jan 2 - Dec 31, 14	Jan 2 - Dec 31, 13	\$ Change	% Change
501 - Joint Training Conf Expenses				
1 - Room Rental	2,647.88	4,756.08	-2,108.20	-44.3%
2 - Food and Beverage Costs	2,021.74	1,504.30	517.44	34.4%
3 - Education costs	1,978.20	1,030.00	948.20	92.1%
Joint Training Restaurant	1,787.50	0.00	1,787.50	100.0%
Total 501 - Joint Training Conf Expenses	8,435.32	7,290.38	1,144.94	15.7%
504 - Spring Conference Expenses				
1 - Room Rental	763.20	3,739.68	-2,976.48	-79.6%
2 - Food and Beverages	9,080.49	12,602.66	-3,522.17	-28.0%
3 - Hardware costs	1,190.16	0.00	1,190.16	100.0%
Total 504 - Spring Conference Expenses	11,033.85	16,342.34	-5,308.49	-32.5%
507 - Fall Conference				
1 - Room Rental. Facility Costs	2,737.56	5,463.35	-2,725.79	-49.9%
2 - Food and Beverage costs	14,452.28	13,903.80	548.48	3.9%
3 - Hardware costs	180.00	0.00	180.00	100.0%
Total 507 - Fall Conference	17,369.84	19,367.15	-1,997.31	-10.3%
510 - Speaker Fees and Costs				
1 -Joint Training speaker costs	0.00	150.00	-150.00	-100.0%
2 - Spring Speaker costs	1,270.00	1,091.68	178.32	16.3%
3 Fall Conference Speaker Costs	3,275.47	4,115.64	-840.17	-20.4%
Total 510 - Speaker Fees and Costs	4,545.47	5,357.32	-811.85	-15.2%
511 - Conference Ed Mat'ls Printing	1,080.45	456.39	624.06	136.7%
515 - Registered Insp List St of MI	43.55	101.68	-58.13	-57.2%
520 - Awards and Gifts	2,223.70	716.47	1,507.23	210.4%
525 - Scholarship Golf Outing Expense	1,729.15	1,604.30	124.85	7.8%
550 - Scholarships Awarded	1,000.00	1,250.00	-250.00	-20.0%
560 - Facility Deposits toward Future	1,150.00	0.00	1,150.00	100.0%
575 - Paid into Scholarship Savings	0.00	390.75	-390.75	-100.0%
580 - Transportation and Parking	0.00	15.00	-15.00	-100.0%
665 - Depreciation	0.00	253.31	-253.31	-100.0%
Total Expense	56,044.75	61,783.52	-5,738.77	-9.3%
Net Income	12,050.64	2,802.40	9,248.24	330.0%