

**Code Officials Conference of Michigan  
 Balance Sheet Prev Year Comparison  
 As of May 1, 2015**

	<u>May 1, 15</u>	<u>May 1, 14</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
102 Scholarship Savings 1230	4,848.85	3,338.12	1,510.73	45.3%
100 · Chase Checking/Debit 2664	50,566.37	37,684.62	12,881.75	34.2%
101 · Chase Savings 3148	9,869.80	9,867.35	2.45	0.0%
105 · Chase CD 2170	35,002.81	35,003.47	-0.66	0.0%
106 · Chase CD 2153	20,000.27	19,995.66	4.61	0.0%
<b>Total Checking/Savings</b>	<u>120,288.10</u>	<u>105,889.22</u>	<u>14,398.88</u>	<u>13.6%</u>
<b>Total Current Assets</b>	120,288.10	105,889.22	14,398.88	13.6%
<b>Fixed Assets</b>				
150 · Furniture and Equipment	2,141.32	2,141.32	0.00	0.0%
170 · Less accumulated depreciation	-1,203.81	-840.57	-363.24	-43.2%
<b>Total Fixed Assets</b>	<u>937.51</u>	<u>1,300.75</u>	<u>-363.24</u>	<u>-27.9%</u>
<b>TOTAL ASSETS</b>	<u><b>121,225.61</b></u>	<u><b>107,189.97</b></u>	<u><b>14,035.64</b></u>	<u><b>13.1%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Equity</b>				
300 · Unrestricted Net Assets	101,148.46	89,457.11	11,691.35	13.1%
Net Income	20,077.15	17,732.86	2,344.29	13.2%
<b>Total Equity</b>	<u>121,225.61</u>	<u>107,189.97</u>	<u>14,035.64</u>	<u>13.1%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>121,225.61</b></u>	<u><b>107,189.97</b></u>	<u><b>14,035.64</b></u>	<u><b>13.1%</b></u>

4:11 PM

05/01/15

Accrual Basis

**Code Officials Conference of Michigan  
Profit & Loss Prev Year Comparison  
January 1 through May 1, 2015**

	Jan 1 - May 1, 15	Jan 1 - May 1, 14	\$ Change	% Change
<b>Income</b>				
<b>Income</b>				
400 · Membership Dues	15,360.00	15,020.00	340.00	2.3%
410 · Conference Fees				
1 - Joint Training Fees				
Purchased two-day Lunch Ticket	0.00	2,137.50	-2,137.50	-100.0%
1 - Joint Training Fees - Other	3,065.00	3,180.00	-115.00	-3.6%
<b>Total 1 - Joint Training Fees</b>	3,065.00	5,317.50	-2,252.50	-42.4%
2 - Spring Conference fees	11,935.00	14,380.00	-2,445.00	-17.0%
<b>Total 410 · Conference Fees</b>	15,000.00	19,697.50	-4,697.50	-23.9%
490 · Interest Income	4.22	1.91	2.31	120.9%
<b>Total Income</b>	30,364.22	34,719.41	-4,355.19	-12.5%
<b>Total Income</b>	30,364.22	34,719.41	-4,355.19	-12.5%
<b>Gross Profit</b>	30,364.22	34,719.41	-4,355.19	-12.5%
<b>Expense</b>				
<b>General Expenses</b>				
610 · Office supplies	56.97	250.99	-194.02	-77.3%
620 · USPS Postage Mailing Postcard	476.48	385.33	91.15	23.7%
630 · COCM Pins & Logo Wear	1,854.72	1,677.00	177.72	10.6%
650 · CPA Services	985.00	1,300.00	-315.00	-24.2%
675 · USPS Annual non-profit regstrtn	0.00	220.00	-220.00	-100.0%
685 · Event Liability Insurance	394.00	418.00	-24.00	-5.7%
699 · Petty Cash	0.00	0.00	0.00	0.0%
<b>Total General Expenses</b>	3,767.17	4,251.32	-484.15	-11.4%
497 · CONFERENCE / MEMB \$ REFUNDED	0.00	170.00	-170.00	-100.0%
501 · Joint Training Conf Expenses				
1 - Room Rental	0.00	2,647.88	-2,647.88	-100.0%
2 - Food and Beverage Costs	205.00	2,021.74	-1,816.74	-89.9%
3 - Education costs	0.00	1,978.20	-1,978.20	-100.0%
Joint Training Restaurant	0.00	1,787.50	-1,787.50	-100.0%
501 · Joint Training Conf Expenses - Other	4,414.90	0.00	4,414.90	100.0%
<b>Total 501 · Joint Training Conf Expenses</b>	4,619.90	8,435.32	-3,815.42	-45.2%
504 · Spring Conference Expenses				
2 - Food and Beverages	0.00	479.23	-479.23	-100.0%
<b>Total 504 · Spring Conference Expenses</b>	0.00	479.23	-479.23	-100.0%
510 · Speaker Fees and Costs				
4 Development Scholarship \$150	750.00	0.00	750.00	100.0%
510 · Speaker Fees and Costs - Other	150.00	0.00	150.00	100.0%
<b>Total 510 · Speaker Fees and Costs</b>	900.00	0.00	900.00	100.0%
511 · Conference Ed Mat'ls Printing	0.00	141.93	-141.93	-100.0%
520 · Awards and Gifts	0.00	1,358.75	-1,358.75	-100.0%
560 · Facility Deposits toward Future	1,000.00	2,150.00	-1,150.00	-53.5%
<b>Total Expense</b>	10,287.07	16,986.55	-6,699.48	-39.4%
<b>Net Income</b>	<b>20,077.15</b>	<b>17,732.86</b>	<b>2,344.29</b>	<b>13.2%</b>