

**CODEVA, INC.**  
**FINANCIAL STATEMENTS**  
**AUGUST 31, 2014**

***RCPA, Inc.***  
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For the Period Ending August 31, 2014

CODEVA, Inc.  
300 E. Broad Street  
Richmond, VA 23219

To the Officers:

I have reviewed the accompanying balance sheet of CODEVA, Inc. as of August 31, 2014 and the related statements of operations. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on the review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Respectfully submitted,  
Richard C. Paulk, CPA  
RCPA, Inc.

**CODEVA, INC.**  
**BALANCE SHEET**  
**AUGUST 31, 2014**

**Assets**

Cash - Checking	<u>\$ 26,764.57</u>	
<b>Total Current Assets</b>		<u><u>\$ 26,764.57</u></u>

**Equity**

Restricted Funds	\$ 16,811.34	
Unrestricted Funds	<u>9,953.23</u>	
<b>Total Equity</b>		<u><u>26,764.57</u></u>

**See Accountant's Review Letter**

**CODEVA, INC.**  
**STATEMENT OF INCOME**  
**JANUARY 1, 2014 to AUGUST 31, 2014**

<b><u>Revenue</u></b>	
Grants	\$ 56,084.00
Program Fees	8,029.88
Donations	1,877.00
Retail	25.55
Interest Income	20.80
<b>Total Revenue</b>	<u>\$ 66,037.23</u>
<b><u>Expenses</u></b>	
Teacher Training	
Teacher Stipends	\$ 28,800.00
Training Event	
Catering	2,093.87
Books	525.51
Notebooks	94.35
Facility Rental	112.50
ECS Manuals	699.43
Training Event Total	<u>3,525.66</u>
Travel	<u>2,200.00</u>
Teacher Training Total	34,525.66
Student Programs	
Camp Manager	2,750.00
Summer Explainers	1,770.00
T-Shirts	212.00
Student Programs Total	<u>4,732.00</u>
Bank Charges	<u>15.00</u>
<b>Total Expenses</b>	<u>39,272.66</u>
<b><u>Excess Revenue over Expenses</u></b>	<b><u><u>\$ 26,764.57</u></u></b>

See Accountant's Review Letter