

**INCOME AND EXPENSE STATEMENT
APRIL 2007**

INCOME CATEGORY	MONTH	YTD	PROJECTED	BUDGET
CDRP Funds		20,585.12	68,617.00	68,617.08
Agency Funds				
A. Charlevoix County	7,500.00	15,000.00	30,000.00	30,000.00
B. Emmet County		7,500.00	30,000.00	30,000.00
C. Cheboygan County				
D. VORP Charlevoix	1,250.00	2,500.00	7,500.00	7,500.00
E. VORP Emmet	625.00	1,875.00	7,500.00	7,500.00
F. Donations	40.00	145.00	400.00	400
G. Fees for Service	60.00	1,640.00	2,000.00	1,500.00
H. Designated Gifts	100.00	100.00		
I. SPED				
J. Theatre Party				
1. Sponsorships	600.00	5,775.00	5,775.00	4,500.00
2. Ticket Sales		4,450.00	4,450.00	4,500.00
3. Other	267.31	491.31	491.31	
K. Reimbursement/Rebate				
L. Interest	64.31	262.21	262.21	120
M. Training				
1. 40-Hour				600
2. Fifer				
3. LTBB				
4. Char-Em ISD/SPED				
N. Refund/Rebate	52.95	52.95	52.95	
Grants				
A. Charlevoix Foundation		100.00	100.00	
B. Petoskey Foundation				
C. Revenue Sharing				
D. Charlevoix Lions				
Rent		300.00	1,200.00	1,200.00
REAL INCOME	10,559.57	60,776.59	158,348.47	156,437.08
Fund Balance/Previous Year		12,285.05	12,285.05	8,417.94
ACTUAL INCOME	10,559.57	73,061.64	170,633.52	164,855.02
In Kind				
A. Accounting Services			400.00	400
B. Volunteer Mediators	4,870.50	36,052.00	150,000.00	30,000.00
C. Volunteer Labor				
D. Volunteer Training				
E. Mediation Locations	250.00	1,300.00	3,000.00	3,000.00
F. Rent	1,300.00	5,200.00	15,600.00	15,600.00
G. Equipment/Supplies		1.57	1.57	
H. Cell Phone		180.70	550.00	550
I. Theatre Party		808.04	808.04	1,500.00
J. Mileage		1.34	1.34	
IN KIND INCOME	6,420.50	43,543.65	170,360.95	51,050.00
TOTAL INCOME	16,980.07	116,605.29	340,994.47	215,905.02

EXPENSE CATEGORY	MONTH	YTD	PROJECTED	BUDGET
1. Personnel				
A. Salaries	7,470.92	33,619.14	97,122.00	97,122.00
B. FICA	571.52	2,571.84	7,429.84	7,429.84
C. Worker's Compensation		56.00	1,456.83	1,456.83
D. Unemployment	639.79	639.79	971.22	971.22
2. Accounting		350.00	4,400.00	4,400.00
3. Training				
A. 40-Hour		637.50	3,000.00	3,000.00
B. LTBB				
C. Fifer				
D. Char-Em Americorps				
E. Divorce	119.84	119.84	3,180.00	
4. Contractual	320.00	570.00	1,500.00	1,500.00
5. Travel				
A. Lodging	126.54	216.54	600.00	400.00
B. Meals	42.79	67.14	500.00	500.00
C. Mileage	355.11	651.02	6,000.00	6,000.00
D. Other	0.90	0.90		
6. Equipment				
A. Purchase	89.95	89.95	1,000.00	1,000.00
B. Repair & Maintenance	64.35	265.24	1,000.00	1,000.00
7. Operating Expenses				
A. Occupancy - Rent	300.00	1,200.00	3,600.00	3,600.00
B. Supplies	216.34	918.94	2,600.00	2,600.00
C. Communications				
1. Telephone	257.80	837.88	2,900.00	4,000.00
2. Internet	71.95	285.80	1,200.00	1,200.00
D. Postage	27.88	718.31	2,000.00	2,000.00
E. Printing		339.00	2,550.00	2,550.00
F. Insurance				
1. Employment Practices			325.00	325.00
2. Directors & Officers			1,700.00	1,700.00
3. Commercial Umbrella			440.00	440.00
4. Business Protection			510.00	510.00
8. Advertising		50.00	500.00	500.00
9. Other				
A. Board		233.60	300.00	100.00
B. Executive Director	183.56	400.57	1,200.00	1,200.00
C. Hospitality	80.96	132.92	1,000.00	1,000.00
D. PD		32.50	1,000.00	1,000.00
E. Licenses, Fees, Dues		57.40	300.00	300.00
F. Annual Meeting		457.65	457.65	400.00
G. Theatre Party	313.00	2,801.09	2,488.59	3,000.00
H. Tax				
10. Grants				
A. Charlevoix Foundation				
B. Petoskey Foundation				
11. Charlevoix Office				
A. Rent	100.00	400.00	1,200.00	1,200.00
B. Telephone	54.10	179.14	480.00	600.00
C. Internet	30.40	228.00	200.00	900.00
Total Expenses	11,437.70	49,127.70	155,111.13	153,904.89
12. Gain (Loss)				
B. Fund Balance to Next Year				9,750.13
TOTAL	11,437.70	49,127.70	155,111.13	163,655.02

05/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
April 2007

	<u>Apr '07</u>
Income	
County Funding	
Charlevoix	7,500.00
Total County Funding	<u>7,500.00</u>
Donation	
Designated Gift	100.00
Donation - Other	40.00
Total Donation	<u>140.00</u>
Fees	
Divorce	60.00
Total Fees	<u>60.00</u>
Fund Raising	
Theatre Party	
Refund	260.81
Sponsor	600.00
Theatre Party - Other	6.50
Total Theatre Party	<u>867.31</u>
Total Fund Raising	867.31
Interest	64.31
Refund	52.95
VORP	
Charlevoix	1,250.00
Emmet	625.00
Total VORP	<u>1,875.00</u>
Total Income	<u>10,559.57</u>
Expense	
Charlevoix Office	
Internet	30.40
Rent	100.00
Telephone	54.10
Total Charlevoix Office	<u>184.50</u>
Communications	
Internet	71.95
Telephone	257.80
Total Communications	<u>329.75</u>
Contractual	320.00
Equipment Expense	
Purchase	89.95
Repair & Maintenance	64.35
Total Equipment Expense	<u>154.30</u>

05/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
April 2007

	<u>Apr '07</u>
Fringe Benefits	
Unemployment	639.79
Total Fringe Benefits	<u>639.79</u>
Occupancy	
Rent	300.00
Total Occupancy	<u>300.00</u>
Other	
Executive Director	183.56
Hospitality	80.96
Theatre Party	313.00
Total Other	<u>577.52</u>
Payroll Expenses	571.52
Postage	27.88
Salaries and Wages	7,470.92
Supplies	216.34
Training	
Divorce	119.84
Total Training	<u>119.84</u>
Travel	
Lodging	126.54
Meals	42.79
Mileage	355.11
Other	0.90
Total Travel	<u>525.34</u>
Void	0.00
Total Expense	<u>11,437.70</u>
Net Income	<u><u>-878.13</u></u>

05/04/07

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
April 2007

	<u>Apr '07</u>
Alfie's Attic	29.50
AT&T	30.40
City of Charlevoix	100.00
Culligan	21.80
Gaslight Media	71.95
Gordon Food Service	33.94
Hi-Tech	474.30
Jane Millar	675.04
LDMI	311.90
Office Max	196.32
Pat Dull	53.32
Payroll Distribution	8,042.44
Petoskey News Review	188.00
Rotary	144.00
Sign & Design	125.00
St. Francis Xavier	300.00
The 501 Alliance	639.79
TOTAL	<u><u>11,437.70</u></u>

05/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through April 2007

	<u>Jan - Apr '07</u>
Income	
CDRP Funds	
1st Quarter	20,585.12
Total CDRP Funds	<u>20,585.12</u>
County Funding	
Charlevoix	15,000.00
Emmet	7,500.00
Total County Funding	<u>22,500.00</u>
Donation	
Designated Gift	100.00
Donation - Other	145.00
Total Donation	<u>245.00</u>
Fees	
ACVS	500.00
Breach of Contract	110.00
Divorce	390.00
Domestic	40.00
SPED	600.00
Total Fees	<u>1,640.00</u>
Fund Raising	
Theatre Party	
Raffle	224.00
Refund	260.81
Sponsor	5,775.00
Tickets	4,450.00
Theatre Party - Other	6.50
Total Theatre Party	<u>10,716.31</u>
Total Fund Raising	<u>10,716.31</u>
Grants	
Charlevoix Foundation	100.00
Total Grants	<u>100.00</u>
Interest	262.21
Refund	52.95
Rental Income	300.00
VORP	
Charlevoix	2,500.00
Emmet	1,875.00
Total VORP	<u>4,375.00</u>
Total Income	<u>60,776.59</u>
Expense	
Accounting	350.00
Advertising	50.00

05/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through April 2007

	<u>Jan - Apr '07</u>
Charlevoix Office	
Internet	228.00
Rent	400.00
Telephone	179.14
Total Charlevoix Office	<u>807.14</u>
Communications	
Internet	285.80
Telephone	837.88
Total Communications	<u>1,123.68</u>
Contractual	570.00
Equipment Expense	
Purchase	89.95
Repair & Maintenance	265.24
Total Equipment Expense	<u>355.19</u>
Fringe Benefits	
Unemployment	639.79
Total Fringe Benefits	<u>639.79</u>
Insurance	
Worker's Compensation	56.00
Total Insurance	<u>56.00</u>
Occupancy	
Rent	1,200.00
Total Occupancy	<u>1,200.00</u>
Other	
Annual Meeting	457.65
Board	233.60
Executive Director	400.57
Hospitality	132.92
Licenses, Fees, Dues	57.40
PD	32.50
Theatre Party	2,801.09
Total Other	<u>4,115.73</u>
Payroll Expenses	2,571.84
Postage	718.31
Printing	339.00
Salaries and Wages	33,619.14
Supplies	918.94
Training	
40-Hour	637.50
Divorce	119.84
Total Training	<u>757.34</u>

05/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through April 2007

	<u>Jan - Apr '07</u>
Travel	
Lodging	216.54
Meals	67.14
Mileage	651.02
Other	0.90
Total Travel	<u>935.60</u>
Void	0.00
Total Expense	<u>49,127.70</u>
Net Income	<u>11,648.89</u>

05/04/07

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through April 2007

	<u>Jan - Apr '07</u>
Alfie's Attic	29.50
AT&T	228.00
Bert Rousseau	73.11
City of Charlevoix	400.00
Community Mental Health	32.50
Culligan	77.75
Dog Eat Dog Graphic Designs	90.00
Frankenmuth Insurance	56.00
Gaslight Media	285.80
Glen's Supermarket	22.23
Gordon Food Service	66.66
Hi-Tech	835.19
Jane Millar	1,153.15
Latitude	180.00
Lawyers Weekly	637.50
LDMI	1,017.02
Mason & Kammermann	350.00
Meyer Hardware	1.87
Northern Michigan Hospital	83.00
Office Max	655.22
Oleson's	117.29
Online Payroll Service Fee	40.00
Pat Dull	151.03
Payroll Distribution	36,190.98
Petoskey Chamber of Commerce	25.00
Petoskey Cinema	1,050.00
Petoskey News Review	188.00
Pitney Bowes	190.43
Printed Checks	17.40
Reserve Account	500.00
Rotary	371.50
Sign & Design	125.00
Sky's the Limit	31.98
St. Francis Xavier	1,200.00
Stafford's Hospitality	233.60
Taylor Rental	698.20
The 501 Alliance	639.79
The Print Shop	891.00
Trophy Case	192.00
TOTAL	<u><u>49,127.70</u></u>

08/06/07

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of April 30, 2007

	Apr 30, '07	Apr 30, '06	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of Northern Michigan	5,280.22	5,052.98	227.24	4.5%
CD Bank One	5,551.36	5,406.36	145.00	2.7%
CD Charlevoix State Bank	15,268.23	0.00	15,268.23	100.0%
CD First Community Bank	6,939.84	6,754.51	185.33	2.7%
CD National City Bank	5,203.00	5,000.00	203.00	4.1%
Checking Charlevoix State Bank	0.00	46,674.39	-46,674.39	-100.0%
Checking Chase	9,499.64	0.00	9,499.64	100.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chase	27,270.72	0.00	27,270.72	100.0%
Savings Northwestern Bank	4,645.85	3,428.52	1,217.33	35.5%
Total Checking/Savings	79,758.86	72,416.76	7,342.10	10.1%
Total Current Assets	79,758.86	72,416.76	7,342.10	10.1%
Fixed Assets				
Accumulated Depreciation	-9,181.00	-7,806.00	-1,375.00	-17.6%
Equipment	13,245.19	13,245.19	0.00	0.0%
Total Fixed Assets	4,064.19	5,439.19	-1,375.00	-25.3%
TOTAL ASSETS	83,823.05	77,855.95	5,967.10	7.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Accrued Federal Unemp..	-224.00	-224.00	0.00	0.0%
Federal Income Tax Withheld	719.45	460.78	258.67	56.1%
Fica Tax Withheld	1,143.09	870.69	272.40	31.3%
State Income Tax Withheld	281.18	212.04	69.14	32.6%
Total Other Current Liabilities	1,919.72	1,319.51	600.21	45.5%
Total Current Liabilities	1,919.72	1,319.51	600.21	45.5%
Total Liabilities	1,919.72	1,319.51	600.21	45.5%
Equity				
*Retained Earnings	70,194.62	54,286.44	15,908.18	29.3%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	11,708.72	22,250.01	-10,541.29	-47.4%
Total Equity	81,903.33	76,536.44	5,366.89	7.0%
TOTAL LIABILITIES & EQUITY	83,823.05	77,855.95	5,967.10	7.7%