

**INCOME AND EXPENSE  
APRIL 2009**

<b>INCOME CATEGORY</b>	<b>MONTH</b>	<b>YTD</b>	<b>PROJECTED</b>	<b>BUDGET</b>
CDRP Funds		16,467.79	54,892.64	54,892.64
Agency Funds				
A. Charlevoix County	7,500.00	7,500.00	30,000.00	30,000.00
B. Emmet County			30,000.00	30,000.00
C. VORP Charlevoix	700.00	2,800.00	8,500.00	8,500.00
D. VORP Emmet	625.00	1,875.00	7,500.00	7,500.00
E. CDP Charlevoix			8,000.00	8,000.00
E. Donations		1,015.00	1,400.00	450.00
F. Fees for Service	182.00	1,692.00	3,000.00	3,000.00
G. Designated Gifts				
H. Donor Campaign			3,000.00	3,000.00
I. SPED Fees		200.00	1,000.00	1,000.00
J. Theatre Party				
1. Sponsorships	575.00	5,125.00	5,125.00	6,000.00
2. Ticket Sales	750.00	2,475.00	2,475.00	3,000.00
3. Other	103.25	692.58	692.58	
K. Reimbursement/Rebate		281.60	300.00	
L. Interest	37.03	226.19	1,000.00	1,000.00
M. Training				
1. 40-Hour	5,250.00	5,250.00	5,250.00	1,500.00
2. Update		1,835.00	1,835.00	600.00
3. General Civil			300.00	300.00
4. Char-Em ISD/SPED			400.00	800.00
5. Divorce/Domestic Violence		76.25	76.25	
6. VORP	50.00	200.00	200.00	
N. Fund Raising/Other				
O. Restitution Income		27.00	27.00	
P. Shoplifting		232.52	232.52	
Grants				
A. Bay Harbor Foundation		3,362.00	3,362.00	
B. Charlevoix Foundation		175.00	175.00	
Rent	200.00	650.00	650.00	2,400.00
<b>TOTAL INCOME</b>	<b>15,972.28</b>	<b>52,157.93</b>	<b>169,392.99</b>	<b>161,942.64</b>
In Kind				
A. Accounting Services		65.00	65.00	400.00
B. Volunteer Mediators	14,182.50	62,512.50	166,000.00	166,000.00
C. Volunteer Labor				
D. Volunteer Training				
E. Mediation Locations	400.00	1,000.00	4,000.00	4,000.00
F. Rent	1,300.00	5,200.00	15,600.00	15,600.00
G. Equipment/Supplies				
H. Cell Phone	69.72	210.58	700.00	700.00
I. Theatre Party		1,699.00	1,699.00	800.00
J. Mileage		18.18	18.18	
K. Training Locations	2,000.00	3,300.00	4,000.00	4,000.00
<b>IN KIND INCOME</b>	<b>17,952.22</b>	<b>74,005.26</b>	<b>192,082.18</b>	<b>191,500.00</b>
<b>TOTAL + IN KIND INCOME</b>	<b>33,924.50</b>	<b>126,163.19</b>	<b>361,475.17</b>	<b>353,442.64</b>

EXPENSE CATEGORY	MONTH	YTD	PROJECTED	BUDGET
1. Personnel				
A. Salaries	7,596.16	34,182.72	98,750.00	98,750.00
B. FICA	581.10	2,614.95	7,554.38	7,554.38
C. Worker's Compensation			531.00	531.00
D. Unemployment	352.26	357.30	987.50	987.50
2. Accounting		360.00	3,775.00	3,775.00
3. Training				
A. 40-Hour	2,075.46	2,075.46	4,202.09	4,500.00
B. General Civil			300.00	300.00
C. Update		2,743.10	2,743.10	2,700.00
D. VORP	1,191.58	1,191.58	1,191.58	
4. Contractual	701.99	1,109.44	2,200.00	2,200.00
5. Travel				
A. Lodging		433.53	685.00	585.00
B. Meals		62.25	635.25	635.25
C. Mileage	225.05	1,207.80	8,482.50	8,482.50
D. Other				
6. Equipment				
A. Purchase	289.00	880.90	1,223.52	1,223.52
B. Repair & Maintenance	369.88	843.88	1,600.00	1,100.00
7. Operating Expenses				
A. Occupancy - Rent	500.00	2,000.00	6,000.00	6,000.00
B. Supplies	78.32	1,001.01	3,000.00	3,000.00
C. Communications				
1. Telephone	165.39	655.25	1,600.00	1,600.00
2. Internet	52.95	209.84	850.00	850.00
D. Postage	141.00	534.60	2,000.00	2,000.00
E. Printing	650.32	650.32	2,000.00	2,500.00
F. Insurance				
1. Employment Practices			224.00	224.00
2. Directors & Officers			1,270.00	1,270.00
3. Commercial Umbrella			300.00	300.00
4. Business Protection			460.00	460.00
8. Advertising	45.00	330.00	910.00	910.00
9. Restitution Expense		27.00	27.00	
10. Other				
A. Board	28.99	53.49	945.00	945.00
B. Executive Director	151.50	394.99	1,310.00	1,310.00
C. Hospitality		85.75	1,100.00	1,100.00
D. PD		200.00	1,200.00	1,200.00
E. Licenses, Fees, Dues	10.00	308.95	575.00	575.00
F. Annual Meeting				
G. Theatre Party	193.60	2,409.59	2,409.59	2,445.00
H. Shoplifting		45.00	45.00	
11. Grants				
A. Bay Harbor Foundation				
12. Charlevoix Office				
A. Rent	100.00	400.00	1,200.00	1,200.00
B. Telephone	50.56	203.59	600.00	600.00
C. Chamber				
D. Supplies		41.47	129.49	129.49
<b>TOTAL EXPENSES</b>	<b>15,550.11</b>	<b>57,613.76</b>	<b>163,016.00</b>	<b>161,942.64</b>
12. Gain (Loss)			6,376.99	
Comparison of Income & Expenses			<b>169,392.99</b>	<b>161,942.64</b>

05/06/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

April 2009

	<u>Apr '09</u>
<b>Income</b>	
County Funding	
Charlevoix	7,500.00
Total County Funding	7,500.00
Fees	
Divorce	120.00
Property	50.00
Shoplifting	12.00
Total Fees	182.00
Fund Raising	
Theatre Party	
Donation	103.25
Sponsor	575.00
Tickets	750.00
Total Theatre Party	1,428.25
Total Fund Raising	1,428.25
Interest	37.03
Rental Income	200.00
Training & Workshops	
40-Hour	5,250.00
VORP	50.00
Total Training & Workshops	5,300.00
VORP	
Charlevoix	700.00
Emmet	625.00
Total VORP	1,325.00
<b>Total Income</b>	<b>15,972.28</b>
<b>Expense</b>	
Advertising	45.00
Charlevoix Office	
Rent	100.00
Telephone	50.56
Total Charlevoix Office	150.56
Communications	
Internet	52.95
Telephone	165.39
Total Communications	218.34
Contractual	701.99
Equipment Expense	
Purchase	289.00
Repair & Maintenance	369.88
Total Equipment Expense	658.88

05/06/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

April 2009

	<u>Apr '09</u>
<b>Fringe Benefits</b>	
Unemployment	352.26
<b>Total Fringe Benefits</b>	<u>352.26</u>
<b>Occupancy</b>	
Rent	500.00
<b>Total Occupancy</b>	<u>500.00</u>
<b>Other</b>	
Board	28.99
Executive Director	151.50
Licenses, Fees, Dues	10.00
Theatre Party	193.60
<b>Total Other</b>	<u>384.09</u>
<b>Payroll Expenses</b>	581.10
<b>Postage</b>	141.00
<b>Printing</b>	650.32
<b>Salaries and Wages</b>	7,596.16
<b>Supplies</b>	78.32
<b>Training</b>	
40-Hour	2,075.46
VORP	1,191.58
<b>Total Training</b>	<u>3,267.04</u>
<b>Travel</b>	
Mileage	225.05
<b>Total Travel</b>	<u>225.05</u>
<b>Void</b>	0.00
<b>Total Expense</b>	<u>15,550.11</u>
<b>Net Income</b>	<u><u>422.17</u></u>

05/06/09

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
April 2009

	<u>Apr '09</u>
AT&T	215.95
Bert Rousseau	236.11
Cheryl Bauman	54.00
City of Charlevoix	100.00
Culligan	38.00
Dog Eat Dog Graphic Designs	200.00
Gaslight Media	82.95
Gordon Food Service	72.87
Hi-Tech	1,360.87
Johan's	67.15
Meyer Hardware	11.16
Northern Michigan Review	708.10
Office Max	234.62
Oleson's	49.50
Online Payroll Service Fee	10.00
Payroll Distribution	8,177.26
Petoskey Printing	255.32
Pitney Bowes	141.00
Robert Jarema	350.00
Rotary	151.50
Sky's the Limit	28.99
St. Francis Xavier	500.00
Stafford's Hospitality	601.58
The 501 Alliance	352.26
The Print Shop	195.00
Wal-mart	15.92
Westshore Dispute Resolution	590.00
<b>TOTAL</b>	<b><u><u>14,800.11</u></u></b>

05/06/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through April 2009

	<u>Jan - Apr '09</u>
<b>Income</b>	
<b>CDRP Funds</b>	
1st Quarter	16,467.79
<b>Total CDRP Funds</b>	<u>16,467.79</u>
<b>County Funding</b>	
Charlevoix	7,500.00
<b>Total County Funding</b>	<u>7,500.00</u>
<b>Donation</b>	
Donor Campaign	50.00
Donation - Other	965.00
<b>Total Donation</b>	<u>1,015.00</u>
<b>Fees</b>	
ACVS	450.00
Breach of Contract	40.00
Divorce	720.00
Domestic	150.00
Landlord/Tenant	40.00
Observation	100.00
Property	50.00
Shoplifting	142.00
SPED	200.00
<b>Total Fees</b>	<u>1,892.00</u>
<b>Fund Raising</b>	
Theatre Party	
Donation	103.25
Raffle	177.00
Refund	405.63
Sponsor	5,125.00
Tickets	2,475.00
Theatre Party - Other	6.70
<b>Total Theatre Party</b>	<u>8,292.58</u>
<b>Total Fund Raising</b>	<u>8,292.58</u>
<b>Grants</b>	
Bay Harbor	3,362.00
Charlevoix Foundation	175.00
<b>Total Grants</b>	<u>3,537.00</u>
Interest	226.19
Refund	281.60
Rental Income	650.00
Restitution Income	27.00
Shoplifting	232.52

05/06/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through April 2009

	<u>Jan - Apr '09</u>
<b>Training &amp; Workshops</b>	
40-Hour	5,250.00
Divorce	76.25
Update	1,835.00
VORP	200.00
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<b>Total Training &amp; Workshops</b>	7,361.25
<b>VORP</b>	
Charlevoix	2,800.00
Emmet	1,875.00
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<b>Total VORP</b>	4,675.00
<b>Total Income</b>	52,157.93
<b>Expense</b>	
Accounting	360.00
Advertising	330.00
Charlevoix Office	
Rent	400.00
Supplies	41.47
Telephone	203.59
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<b>Total Charlevoix Office</b>	645.06
<b>Communications</b>	
Internet	209.84
Telephone	655.25
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<b>Total Communications</b>	865.09
Contractual	1,109.44
<b>Equipment Expense</b>	
Purchase	880.90
Repair & Maintenance	843.88
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<b>Total Equipment Expense</b>	1,724.78
<b>Fringe Benefits</b>	
Unemployment	357.30
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<b>Total Fringe Benefits</b>	357.30
<b>Occupancy</b>	
Rent	2,000.00
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<b>Total Occupancy</b>	2,000.00
<b>Other</b>	
Board	53.49
Executive Director	394.99
Hospitality	85.75
Licenses, Fees, Dues	308.95
PD	200.00
Shoplifting Preventative	45.00
Theatre Party	2,409.59
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<b>Total Other</b>	3,497.77

05/06/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through April 2009

	<u>Jan - Apr '09</u>
Payroll Expenses	2,614.95
Postage	534.60
Printing	650.32
Restitution Expense	27.00
Salaries and Wages	34,182.72
Supplies	1,001.01
Training	
40-Hour	2,075.46
Update	2,743.10
VORP	1,191.58
Total Training	<u>6,010.14</u>
Travel	
Lodging	433.53
Meals	62.25
Mileage	1,207.80
Total Travel	<u>1,703.58</u>
Void	0.00
Total Expense	<u>57,613.76</u>
Net Income	<u><u>-5,455.83</u></u>



05/06/09

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through April 2009

	<u>Jan - Apr '09</u>
Anne Bachle Fifer	1,402.40
AT&T	858.84
Bert Rousseau	931.84
Cheryl Bauman	790.55
City of Charlevoix	400.00
Culligan	107.00
David Searles	25.75
Dog Eat Dog Graphic Designs	200.00
Gaslight Media	402.34
Gordon Food Service	331.60
Hi-Tech	2,791.72
Jane Millar	804.11
Johan's	67.15
Mason & Kammermann	360.00
Melanie Bunn	27.00
Meyer Hardware	11.16
Northern Michigan Review	708.10
Office Max	799.07
Oleson's	195.63
Online Payroll Service Fee	40.00
Payroll Distribution	36,797.67
Petoskey Chamber of Commerce	425.00
Petoskey Cinema	764.50
Petoskey Printing	255.32
Pitney Bowes	234.60
Printed Checks	18.95
Radio Shack	16.31
Register of Copyrights	45.00
Reserve Account	300.00
Robert Jarema	350.00
Rotary	327.00
Sign & Design	125.00
Sky's the Limit	85.99
St. Francis Xavier	2,000.00
Stafford's Hospitality	1,784.94
Taylor Rental	413.00
The 501 Alliance	357.30
The Print Shop	503.00
The Resolution Center	200.00
Wal-mart	15.92
Westshore Dispute Resolution	590.00
<b>TOTAL</b>	<b><u>56,863.76</u></b>

05/06/09

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2009

	<u>Apr 30, '09</u>	<u>Apr 30, '08</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 802164	0.00	5,536.30	-5,536.30	-100.0%
CD Bank of N. MI 803611	6,231.44	5,970.01	261.43	4.4%
CD Bank of N. MI 804631	5,740.38	0.00	5,740.38	100.0%
CD Char State Bank 16925	5,277.40	5,277.40	0.00	0.0%
CD Char State Bank 18524	0.00	10,765.13	-10,765.13	-100.0%
CD Char State Bank 18910	11,129.36	0.00	11,129.36	100.0%
CD First Comm. Bank 60302215	7,565.00	7,565.00	0.00	0.0%
CD First Comm. Bank 60302716	5,128.54	5,128.54	0.00	0.0%
CD Nat'l City Bank 4160286236	5,472.24	5,472.24	0.00	0.0%
Checking Chase	18,358.09	22,390.36	-4,032.27	-18.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,171.83	0.00	15,171.83	100.0%
Savings Chase	17,981.30	27,932.94	-9,951.64	-35.6%
Savings NW Bank 710205349	10,206.21	10,173.25	32.96	0.3%
<b>Total Checking/Savings</b>	<u>108,361.79</u>	<u>106,311.17</u>	<u>2,050.62</u>	<u>1.9%</u>
<b>Total Current Assets</b>	<u>108,361.79</u>	<u>106,311.17</u>	<u>2,050.62</u>	<u>1.9%</u>
<b>Fixed Assets</b>				
Accumulated Depreciation	-11,213.00	-11,213.00	0.00	0.0%
Equipment	19,814.14	19,814.14	0.00	0.0%
<b>Total Fixed Assets</b>	<u>8,601.14</u>	<u>8,601.14</u>	<u>0.00</u>	<u>0.0%</u>
<b>TOTAL ASSETS</b>	<u><u>116,962.93</u></u>	<u><u>114,912.31</u></u>	<u><u>2,050.62</u></u>	<u><u>1.8%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Accrued Federal Unemp..	-224.00	-224.00	0.00	0.0%
Federal Income Tax Withheld	502.50	705.99	-203.49	-28.8%
Fica Tax Withheld	1,162.23	1,132.83	29.40	2.6%
State Income Tax Withheld	15.38	1,287.02	-1,271.64	-98.8%
<b>Total Other Current Liabilities</b>	<u>1,456.11</u>	<u>2,901.84</u>	<u>-1,445.73</u>	<u>-49.8%</u>
<b>Total Current Liabilities</b>	<u>1,456.11</u>	<u>2,901.84</u>	<u>-1,445.73</u>	<u>-49.8%</u>
<b>Total Liabilities</b>	<u>1,456.11</u>	<u>2,901.84</u>	<u>-1,445.73</u>	<u>-49.8%</u>
<b>Equity</b>				
*Retained Earnings	120,962.66	101,313.70	19,648.96	19.4%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-5,455.83	10,696.78	-16,152.61	-151.0%
<b>Total Equity</b>	<u>115,506.82</u>	<u>112,010.47</u>	<u>3,496.35</u>	<u>3.1%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>116,962.93</u></u>	<u><u>114,912.31</u></u>	<u><u>2,050.62</u></u>	<u><u>1.8%</u></u>