

INCOME EXPENSE REPORT AUGUST 2015

INCOME CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
CDRP Funds	9,602.58	36,009.69	48,012.92	48,012.92	34,730.77
Agency Funds					
A. Charlevoix County	8,250.00	24,750.00	33,000.00	33,000.00	16,500.00
B. Emmet County	7,725.00	23,175.00	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	700.00	5,000.00	8,500.00	8,500.00	5,000.00
D. VORP Emmet	1,250.00	4,375.00	7,500.00	7,500.00	3,125.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	1,200.00	4,350.00	6,500.00	5,500.00	5,030.00
F. ACVS Fees	800.00	1,900.00	2,100.00	2,100.00	2,000.00
G. SPED Fees			1,500.00	500.00	2,000.00
H. Donations		46.90	500.00	500.00	58.00
I. Donor Campaign		2,522.50	4,000.00	4,000.00	2,748.50
K. Theatre Party					
1. Sponsorships		6,425.00	5,925.00	6,425.00	5,925.00
2. Ticket Sales		2,375.00	3,185.00	2,375.00	3,185.00
3. Other		1,573.90	1,675.00	1,573.90	1,674.50
L. Reimbursement/Rebate	769.00	1,112.10		350.00	147.98
M. Interest	5.72	64.65	90.00	100.00	64.89
N. Training					
1. 40-Hour		1,550.00	4,500.00	1,550.00	
2. Advanced - Spring					4,945.00
3. Roundtables					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation		2,040.00	1,540.00	2,040.00	350.00
C. Petoskey Foundation		2,060.00	1,540.00	2,060.00	1,834.00
D. United Way		2,349.75	1,294.75	3,211.00	2,381.25
E. Charlevoix Lions					
F. Revenue Sharing				1,321.00	9,334.00
G. Women's Club					
H. Bar Association	2,000.00	2,000.00		2,000.00	
Transfer from Savings					
TOTAL INCOME	32,302.30	131,679.49	170,262.67	171,518.82	124,483.89
In Kind					
A. Accounting Services		200.00	400.00	400.00	200.00
B. Volunteer Mediators	12,922.50	84,810.00	155,430.00	125,000.00	108,937.50
C. Volunteer Labor					1,440.00
D. Volunteer Training		600.00	1,200.00	1,000.00	
E. Mediation Locations	400.00	2,950.00	6,250.00	5,000.00	4,250.00
F. Rent	1,300.00	10,400.00	15,600.00	15,600.00	10,400.00
G. Equipment/Supplies		507.21	400.00	525.00	320.15
H. Cell Phone	105.85	945.81	2,109.85	1,470.00	1,254.66
I. Theatre Party		3,313.00	3,003.00	3,313.00	3,003.00
J. Training Locations		500.00	2,000.00	1,000.00	
K. Mileage			500.00	500.00	
L. GoToMyPC	21.95	213.50	240.00	325.00	159.60
M. Miscellaneous		209.30		220.00	
IN KIND INCOME	14,750.30	104,448.82	187,132.85	154,353.00	129,964.91
TOTAL + IN KIND INCOME	47,052.60	236,128.31	357,395.52	325,871.82	254,448.80

EXPENSE CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
1. Personnel					
A. Salaries	6,482.54	65,717.03	100,173.00	103,673.00	66,347.60
B. FICA	515.38	5,960.88	7,663.24	7,663.24	5,908.41
C. Worker's Compensation			594.00	594.00	
D. Unemployment	125.19	623.09	1,001.73	1,001.73	752.40
E. Insurance/Education	681.43	3,086.67	5,500.00	5,500.00	46.06
2. Accounting	350.00	1,305.00	2,735.00	2,735.00	585.00
3. Advertising	60.00	1,470.00	2,345.00	2,345.00	1,656.31
4. Charlevoix Office					
A. Rent	100.00	900.00	1,200.00	1,200.00	800.00
B. Telephone	102.12	787.50	990.00	1,132.00	656.49
5.. Communications					
A. Telephone	214.56	1,701.97	2,611.00	2,549.00	1,751.83
B. Internet	75.00	564.00	540.00	800.00	507.30
6. Contractual	173.06	3,788.93	2,060.00	4,000.00	2,479.50
7. Equipment					
A. Purchase	570.70	4,131.70	4,204.00	4,204.00	5,411.65
B. Repair & Maintenance			300.00	300.00	222.50
8. Insurance					
A. Employment Practices			224.00	224.00	
B. Directors & Officers			1,270.00	1,270.00	
C. Commercial Umbrella			300.00	300.00	
D. Business Protection			430.00	430.00	
9. Miscellaneous		10.00		10.00	
10. Occupancy - Rent	500.00	4,000.00	6,000.00	6,000.00	4,000.00
11. Other					
A. Board		624.59	728.00	728.00	1,938.15
B. Executive Director	89.25	1,472.73	1,770.00	2,500.00	1,049.11
C. Hospitality		563.31	755.00	755.00	827.89
D. Licenses, Fees, Dues	10.00	697.96	1,068.00	1,068.00	685.00
E. PD	650.00	986.47	1,460.00	1,460.00	1,210.00
F. Staff Retreat			125.00	125.00	
G. Theatre Party		4,042.67	2,655.00	4,042.67	4,126.24
12. Postage	150.97	648.48	1,015.00	800.00	954.56
13. Printing		822.50	2,893.75	1,800.00	2,533.00
14. Reimbursement	769.00	1,044.00		25.00	3.73
15. Supplies	492.37	2,103.77	3,335.00	2,600.00	2,387.73
16. Training					
A. 40-Hour		5,805.65	5,067.05	5,805.65	
B. Roundtables			160.00	160.00	
C. Advanced Spring					3,981.45
D. Security					696.00
E. Advanced Fall	200.00	200.00		400.00	
17. Travel					
A. Lodging	300.00	300.00	825.00	825.00	435.32
B. Meals			273.00	273.00	251.14
C. Mileage		1,421.62	7,215.25	7,215.25	2,535.93
D. Other		80.97		100.00	10.00
TOTAL EXPENSES	12,611.57	114,861.49	169,486.02	176,613.54	114,750.30
18. Gain (Loss)		16,818.10	776.65	-5,094.72	9,733.59
Comparison of Income & Expenses		131,679.59	170,262.67	171,518.82	124,483.89

NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2015

	<u>Aug 15</u>
Income	
CDRP Funds	
3rd Quarter	9,602.58
Total CDRP Funds	<u>9,602.58</u>
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
Total County Funding	<u>15,975.00</u>
Fees	
ACVS	800.00
Breach of Contract	150.00
Divorce	900.00
Landlord/Tenant	100.00
Property	50.00
Total Fees	<u>2,000.00</u>
Grants	
Bar Association	2,000.00
Total Grants	<u>2,000.00</u>
Interest	5.72
Refund	769.00
VORP	
Charlevoix	700.00
Emmet	1,250.00
Total VORP	<u>1,950.00</u>
Total Income	<u>32,302.30</u>
Expense	
Accounting	350.00
Advertising	60.00
Charlevoix Office	
Rent	100.00
Charlevoix Office - Other	102.12
Total Charlevoix Office	<u>202.12</u>
Communications	
Internet	75.00
Telephone	214.56
Total Communications	<u>289.56</u>
Contractual	173.06
Equipment Expense	
Purchase	570.70
Total Equipment Expense	<u>570.70</u>
Fringe Benefits	
Health Insurance	681.43
Unemployment	125.19

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2015

	<u>Aug 15</u>
Total Fringe Benefits	806.62
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>
Other	
Executive Director	89.25
Licenses, Fees, Dues	10.00
PD	650.00
Total Other	<u>749.25</u>
Payroll Expenses	515.38
Postage	150.97
Reimbursement	
Restitution	769.00
Total Reimbursement	<u>769.00</u>
Salaries and Wages	6,482.54
Supplies	492.37
Training	
Advanced	200.00
Total Training	<u>200.00</u>
Travel	
Lodging	300.00
Total Travel	<u>300.00</u>
Total Expense	<u>12,611.57</u>
Net Income	<u>19,690.73</u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
August 2015

	<u>Aug 15</u>
AT&T	361.68
Bay View Association	200.00
City of Charlevoix	100.00
Crystal Mountain	300.00
EPS	743.76
Gaslight Media	90.00
Gordon Food Service	101.68
LRBOI Tribal Court	200.00
MACM	450.00
Mason & Kammermann	350.00
McCardel Water Conditioning	38.50
Office Max	334.19
Online Payroll Service Fee	10.00
Payroll Distribution	6,997.92
Pitney Bowes	150.97
Rotary	89.25
St. Francis Xavier	500.00
Terri Sevener	681.43
The 501 Alliance	125.19
Trophy Case	18.00
TOTAL	<u>11,842.57</u>

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through August 2015

	<u>Jan - Aug 15</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	14,403.88
2nd Quarter	12,003.23
3rd Quarter	9,602.58
Total CDRP Funds	<u>36,009.69</u>
County Funding	
Charlevoix	24,750.00
Emmet	23,175.00
Total County Funding	<u>47,925.00</u>
Donation	
Donor Campaign	2,522.50
Mileage	46.90
Total Donation	<u>2,569.40</u>
Fees	
ACVS	1,900.00
Breach of Contract	825.00
Divorce	3,000.00
Domestic	100.00
Landlord/Tenant	225.00
Property	100.00
Real Estate	100.00
Total Fees	<u>6,250.00</u>
Fund Raising	
Theatre Party	
Donation	1,128.90
Raffle	406.00
Sponsor	6,425.00
Tickets	2,375.00
Tip Jar	39.00
Total Theatre Party	<u>10,373.90</u>
Total Fund Raising	<u>10,373.90</u>
Grants	
Bar Association	2,000.00
Charlevoix Foundation	2,040.00
Petoskey Foundation	2,060.00
United Way	2,349.75
Total Grants	<u>8,449.75</u>
Interest	64.65
Refund	1,112.10
Training & Workshops	
40-Hour	1,550.00
Total Training & Workshops	<u>1,550.00</u>
VORP	

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through August 2015

	Jan - Aug 15
Charlevoix	5,000.00
Emmet	4,375.00
Total VORP	9,375.00
Total Income	131,679.49
Expense	
Accounting	1,305.00
Advertising	1,470.00
Charlevoix Office	
Rent	900.00
Telephone	787.50
Total Charlevoix Office	1,687.50
Communications	
Internet	564.00
Telephone	1,701.97
Total Communications	2,265.97
Contractual	3,788.93
Equipment Expense	
Purchase	4,131.70
Total Equipment Expense	4,131.70
Fringe Benefits	
Health Insurance	3,086.67
Unemployment	623.09
Total Fringe Benefits	3,709.76
Miscellaneous	10.00
Occupancy	
Rent	4,000.00
Total Occupancy	4,000.00
Other	
Board	624.59
Executive Director	1,472.73
Hospitality	563.31
Licenses, Fees, Dues	697.96
PD	986.47
Theatre Party	4,042.67
Total Other	8,387.73
Payroll Expenses	5,960.88
Postage	648.48
Printing	822.50
Reimbursement	
Fees	275.00
Restitution	769.00
Total Reimbursement	1,044.00
Salaries and Wages	65,717.03
Supplies	2,103.77

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through August 2015

	<u>Jan - Aug 15</u>
Training	
40-Hour	5,805.65
Advanced	200.00
Total Training	<u>6,005.65</u>
Travel	
Lodging	300.00
Mileage	1,421.62
Other	80.97
Total Travel	<u>1,802.59</u>
Void	0.00
Total Expense	<u>114,861.49</u>
Net Income	<u>16,818.00</u>

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NORTHERN COMMUNITY MEDIATION

Expenses by Vendor Summary

January through August 2015

	<u>Jan - Aug 15</u>
AT&T	2,813.47
Bay View Association	200.00
Bill & Carol's	54.43
Boyne Area Chamber of Commerce	140.00
Cafe Sante	50.00
Charlevoix Chamber of Commerce	330.00
Charlevoix County Community Foundation	50.00
Check Supply	22.95
City of Charlevoix	900.00
City Park Grill	35.53
Crossroads Industries	35.00
Crystal Mountain	300.00
D&W Fresh Market	43.25
Dan Harris Law Firm	25.00
Dan McGuire	3,418.50
Dixie Bunker	701.28
East Jordan Chamber of Commerce	10.00
Ed Waud	125.00
Emmet County Recycling	80.00
EPS	3,797.63
Gaslight Media	495.00
Gordon Food Service	548.83
Harbor Springs Chamber of Commerce	110.00
Hi-Tech	1,549.50
Island Airways	80.97
Jane Millar	2,472.22
Jimmy Johns	40.30
Kim Lamb	125.00
LRBOI Tribal Court	200.00
MACM	450.00
Mason & Kammermann	1,305.00
McCardel Water Conditioning	105.75
MCDRPCA	115.01
Meyer Hardware	97.45
Northern Copy Express	61.84
Northern Lakes Economic Alliance	20.00
Northern Michigan Review	1,471.70
Office Depot	275.74
Office Max	716.06
Oleson's	11.97
Online Payroll Service Fee	80.00
Payroll Distribution	71,677.91
Petoskey Chamber of Commerce	990.00
Petoskey Cinema	972.00
Petoskey Public School	280.00
Pitney Bowes	485.93
Postmaster	152.75
Roast & Toast	150.78
Rotary	548.75
SBM	10.00
Sign & Design	125.00
Sky's the Limit	128.99
St. Francis Xavier	4,000.00

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through August 2015

	<u>Jan - Aug 15</u>
Stafford's Hospitality	439.56
State Bar of Michigan	150.00
State of Michigan	30.00
Taylor Rental	514.50
Terri Sevener	2,900.49
The 501 Alliance	623.09
The Bistro	155.01
The Print Shop	1,472.50
The New York Restaurant	100.00
Trophy Case	90.00
United Way	30.00
Wanda Joseph	4,310.27
Weathervane	290.58
TOTAL	<u>114,092.49</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of August 31, 2015

	Aug 31, 15	Aug 31, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,562.90	6,543.25	19.65	0.3%
CD Bank of N. MI 804631	6,194.32	6,163.44	30.88	0.5%
CD Bank of N. MI 806536	6,366.52	6,334.79	31.73	0.5%
CD Char State Bank 18756	5,940.69	5,910.02	30.67	0.5%
CD Char State Bank 18910	12,165.82	12,112.48	53.34	0.4%
CD First Comm. Bank 60302215	7,821.49	7,798.71	22.78	0.3%
CD First Comm. Bank 60302716	5,576.60	5,560.36	16.24	0.3%
Checking Chase	32,871.56	29,823.48	3,048.08	10.2%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,791.58	15,696.38	95.20	0.6%
Savings Chase	18,086.77	18,077.07	9.70	0.1%
Savings Chemical Bank	20,280.26	0.00	20,280.26	100.0%
Savings NW Bank 710205349	0.00	10,272.41	-10,272.41	-100.0%
Total Checking/Savings	137,758.51	124,392.39	13,366.12	10.8%
Total Current Assets	137,758.51	124,392.39	13,366.12	10.8%
Fixed Assets				
Accumulated Depreciation	-20,362.95	-18,412.95	-1,950.00	-10.6%
Equipment				
Maintenance	190.00	190.00	0.00	0.0%
Purchase	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
Total Equipment	20,662.14	20,662.14	0.00	0.0%
Total Fixed Assets	299.19	2,249.19	-1,950.00	-86.7%
Other Assets				
Investments - CCCF	11,150.00	11,045.07	104.93	1.0%
Investments - PHSACF	12,740.00	11,455.46	1,284.54	11.2%
Total Other Assets	23,890.00	22,500.53	1,389.47	6.2%
TOTAL ASSETS	161,947.70	149,142.11	12,805.59	8.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	-75.00	764.00	-839.00	-109.8%
Fica Tax Withheld	-209.06	1,172.28	-1,381.34	-117.8%
Michigan Unemployment	1,873.23	832.81	1,040.42	124.9%
State Income Tax Withheld	260.43	316.66	-56.23	-17.8%
Total Other Current Liabilities	1,849.60	3,085.75	-1,236.15	-40.1%
Total Current Liabilities	1,849.60	3,085.75	-1,236.15	-40.1%
Total Liabilities	1,849.60	3,085.75	-1,236.15	-40.1%
Equity				
*Retained Earnings	143,280.11	135,886.80	7,393.31	5.4%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	16,818.00	10,169.57	6,648.43	65.4%
Total Equity	160,098.10	146,056.36	14,041.74	9.6%
TOTAL LIABILITIES & EQUITY	161,947.70	149,142.11	12,805.59	8.6%