

INCOME EXPENSE REPORT AUGUST 2013

INCOME CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
CDRP Funds	8,385.49	31,445.59	41,927.45	41,927.45	35,274.72
Agency Funds					
A. Charlevoix County		18,000.00	30,000.00	30,000.00	16,500.00
B. Emmet County		15,750.00	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	700.00	5,000.00	8,500.00	8,500.00	4,300.00
D. VORP Emmet	625.00	5,000.00	7,500.00	7,500.00	5,000.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	925.00	5,487.50	3,600.00	6,500.00	1,995.00
F. ACVS Fees	600.00	2,600.00	2,000.00	2,600.00	1,900.00
G. SPED Fees			500.00	1,000.00	2,200.00
H. Donations	100.00	2,434.81	3,000.00	3,000.00	3,200.28
I. Designated Gifts					
J. Donor Campaign		1,325.00	3,000.00	3,000.00	
K. Theatre Party					
1. Sponsorships	250.00	6,295.65	4,700.00	6,295.65	4,700.00
2. Ticket Sales		2,850.00	2,800.00	2,850.00	2,800.00
3. Other		1,672.40	600.00	1,672.40	1,607.60
L. Bartending					
M. Reimbursement/Rebate		147.57		147.57	59.00
N. Interest	6.41	73.72	300.00	180.00	62.84
O. Training					
1. 40-Hour	4,578.38	5,528.38	8,000.00	5,528.38	
2. Advanced - Spring		1,500.00	1,500.00	1,500.00	
3. Advanced - Fall					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation					
C. Petoskey Foundation					460.00
D. United Way		1,711.50	3,884.50	4,509.50	1,566.25
E. Revenue Sharing			4,000.00	4,000.00	
Transfer from Savings			9,125.28		
TOTAL INCOME	16,170.28	114,822.12	173,837.23	169,610.95	105,075.69
In Kind					
A. Accounting Services	100.00	385.00	500.00	500.00	200.00
B. Volunteer Mediators	10,650.00	121,700.00	157,670.00	157,670.00	105,592.50
C. Volunteer Labor					20.00
D. Volunteer Training		3,600.00	600.00	3,600.00	
E. Mediation Locations	400.00	4,650.00	5,520.00	5,520.00	3,700.00
F. Rent	1,300.00	10,400.00	15,600.00	15,600.00	8,700.00
G. Equipment/Supplies		1,239.29		1,239.29	
H. Cell Phone	154.23	1,459.97	2,400.00	1,800.00	1,371.67
I. Theatre Party		1,531.00	2,500.00	1,531.00	2,423.50
J. Training Locations		2,000.00	2,500.00	2,500.00	
K. Mileage		134.87	500.00	500.00	
L. GoToMyPC	19.95	159.60	240.00	240.00	179.55
M. Supplies		776.31		729.64	
N. Refund		150.00		150.00	
IN KIND INCOME	12,624.18	148,186.04	188,030.00	191,579.93	122,187.22
TOTAL + IN KIND INCOME	28,794.46	263,008.16	361,867.23	361,190.88	227,262.91

EXPENSE CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
1. Personnel					
A. Salaries	7,578.16	64,414.36	98,516.00	98,516.00	65,645.12
B. FICA	579.74	4,927.70	7,536.47	7,536.47	5,222.25
C. Worker's Compensation			498.00	498.00	
D. Unemployment		792.30	976.60	976.60	951.92
E. Insurance/Education	247.14	997.64	7,500.00	7,500.00	2,196.42
2. Accounting		975.00	1,500.00	1,500.00	850.00
3. Advertising	327.85	1,362.85	1,655.00	1,655.00	1,442.43
4. Charlevoix Office					
A. Rent	100.00	800.00	1,200.00	1,200.00	800.00
B. Telephone	143.71	569.18	800.00	800.00	572.72
C. Equipment					
5. Communications					
A. Telephone	373.27	1,505.38	2,500.00	2,200.00	1,460.73
B. Internet	219.80	549.50	660.00	850.00	384.65
6. Contractual	205.00	1,339.50	1,800.00	1,800.00	1,045.00
7. Equipment					
A. Purchase		409.94	800.00	800.00	
B. Repair & Maintenance	50.00	380.00	500.00	500.00	
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. Occupancy - Rent	500.00	3,500.00	6,000.00	6,000.00	4,000.00
10. Other					
A. Board		502.34	696.50	696.50	550.76
B. Executive Director		954.43	1,827.00	1,827.00	929.18
C. Hospitality	28.99	480.88	725.00	725.00	469.07
D. Licenses, Fees, Dues	10.00	562.95	1,235.16	1,235.16	557.00
E. PD		360.00	500.00	500.00	380.00
F. Shoplifting					
G. Staff Retreat			100.00	100.00	
H. Theatre Party		3,881.56	2,057.50	3,881.56	3,452.02
11. Postage		322.28	1,800.00	900.00	927.41
12. Printing	372.00	2,629.00	1,700.00	2,900.00	
13. Reimbursement					
14. Supplies	726.56	2,161.70	3,000.00	3,000.00	2,932.67
15. Training					
A. 40-Hour	564.85	6,269.26	7,040.00	6,269.26	
B. Advanced Spring		2,452.63	2,480.00	2,452.63	150.00
C. Advanced Fall				1,350.00	
D. Special Education	22.96	22.96		22.96	
16. Travel					
A. Lodging	127.12	254.26	780.00	780.00	810.08
B. Meals	129.50	208.40	235.50	235.50	138.05
C. Mileage	889.33	3,397.27	7,735.00	7,735.00	3,071.33
D. Other	97.00	112.00		112.00	
TOTAL EXPENSES	13,292.98	107,095.27	166,577.73	169,278.64	98,938.81
16. Gain (Loss)				332.31	
Comparison of Income & Expenses				169,610.95	

09/09/13

NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2013

	<u>Aug '13</u>
Income	
CDRP Funds	
3rd Quarter	8,385.49
Total CDRP Funds	<u>8,385.49</u>
Donation	100.00
Fees	
ACVS	600.00
Breach of Contract	50.00
Divorce	525.00
Domestic	75.00
Landlord/Tenant	75.00
Property	50.00
Shoplifting	150.00
Total Fees	<u>1,525.00</u>
Fund Raising	
Theatre Party	
Sponsor	250.00
Total Theatre Party	<u>250.00</u>
Total Fund Raising	250.00
Interest	6.41
Training & Workshops	
40-Hour	4,578.38
Total Training & Workshops	<u>4,578.38</u>
VORP	
Charlevoix	700.00
Emmet	625.00
Total VORP	<u>1,325.00</u>
Total Income	<u>16,170.28</u>
Expense	
Advertising	327.85
Charlevoix Office	
Rent	100.00
Telephone	143.71
Total Charlevoix Office	<u>243.71</u>
Communications	
Internet	219.80
Telephone	373.27
Total Communications	<u>593.07</u>
Contractual	205.00
Equipment Expense	
Repair & Maintenance	50.00
Total Equipment Expense	<u>50.00</u>

09/09/13

NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2013

	Aug '13
Fringe Benefits	
Education	247.14
Total Fringe Benefits	247.14
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Hospitality	28.99
Licenses, Fees, Dues	10.00
Total Other	38.99
Payroll Expenses	579.74
Printing	372.00
Salaries and Wages	7,578.16
Supplies	726.56
Training	
40-Hour	564.85
Special Education	22.96
Total Training	587.81
Travel	
Lodging	127.12
Meals	129.50
Mileage	889.33
Other	97.00
Total Travel	1,242.95
Total Expense	13,292.98
Net Income	2,877.30

09/09/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
August 2013

	<u>Aug '13</u>
American Spoon	32.85
AT&T	516.98
Bert Rousseau	1,055.23
City of Charlevoix	100.00
Gaslight Media	339.80
Gordon Food Service	44.49
Hi-Tech	795.00
Island Airways	94.00
McCardel Water Conditioning	20.25
Meyer Hardware	10.86
Northern Michigan Review	175.00
Oakland Community Mediation	564.85
Office Max	110.96
Online Payroll Service Fee	10.00
Payroll Distribution	8,157.90
Roast & Toast	16.00
Sky's the Limit	28.99
St. Francis Xavier	500.00
Terri Sevener	347.82
The Print Shop	372.00
TOTAL	<u><u>13,292.98</u></u>

09/09/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through August 2013

	Jan - Aug '13
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	12,578.24
2nd Quarter	10,481.86
3rd Quarter	8,385.49
Total CDRP Funds	31,445.59
County Funding	
Charlevoix	18,000.00
Emmet	15,750.00
Total County Funding	33,750.00
Donation	
Donor Campaign	1,325.00
Mileage	199.81
Theatre Party	20.00
Donation - Other	2,215.00
Total Donation	3,759.81
Fees	
ACVS	2,600.00
Breach of Contract	675.00
Cancellation	25.00
Custody	25.00
Divorce	3,300.00
Domestic	475.00
Landlord/Tenant	175.00
Post Judgement	75.00
Property	237.50
Real Estate	50.00
Shoplifting	450.00
Total Fees	8,087.50
Fund Raising	
Theatre Party	
Donation	1,000.00
Raffle	240.00
Refund	11.00
Sponsor	6,295.65
Tickets	2,850.00
Theatre Party - Other	421.40
Total Theatre Party	10,818.05
Total Fund Raising	10,818.05
Grants	
United Way	1,711.50
Total Grants	1,711.50
Interest	73.72
Refund	147.57

09/09/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through August 2013

	Jan - Aug '13
Training & Workshops	
40-Hour	5,528.38
Advanced	1,500.00
Total Training & Workshops	7,028.38
VORP	
Charlevoix	5,000.00
Emmet	5,000.00
Total VORP	10,000.00
Total Income	114,822.12
Expense	
Accounting	975.00
Advertising	1,362.85
Charlevoix Office	
Rent	800.00
Telephone	569.18
Total Charlevoix Office	1,369.18
Communications	
Internet	549.50
Telephone	1,505.38
Total Communications	2,054.88
Contractual	1,339.50
Equipment Expense	
Purchase	409.94
Repair & Maintenance	380.00
Total Equipment Expense	789.94
Fringe Benefits	
Education	997.64
Unemployment	792.30
Total Fringe Benefits	1,789.94
Occupancy	
Rent	3,500.00
Total Occupancy	3,500.00
Other	
Board	502.34
Executive Director	954.43
Hospitality	480.88
Licenses, Fees, Dues	562.95
PD	360.00
Theatre Party	3,881.56
Total Other	6,742.16
Payroll Expenses	4,927.70
Postage	322.28
Printing	2,629.00
Salaries and Wages	64,414.36
Supplies	2,161.70

09/09/13

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through August 2013

	<u>Jan - Aug '13</u>
Training	
40-Hour	6,269.26
Advanced	2,452.63
Special Education	22.96
Total Training	<u>8,744.85</u>
Travel	
Lodging	254.26
Meals	208.40
Mileage	3,397.27
Other	112.00
Total Travel	<u>3,971.93</u>
Void	0.00
Total Expense	<u>107,095.27</u>
Net Income	<u><u>7,726.85</u></u>

09/09/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
 January through August 2013

	<u>Jan - Aug '13</u>
American Spoon	32.85
Anne Bachle Fifer	1,806.46
AT&T	2,074.56
Bert Rousseau	1,984.41
Big Horn County Historical Museum	50.00
Boyne Area Chamber of Commerce	140.00
Charlevoix Chamber of Commerce	250.00
Charlevoix County Community Foundation	10.00
Chase Bank	22.95
Chris Etienne	100.00
City of Charlevoix	800.00
City Park Grill	470.04
Conni Zingler	47.94
Diane Huff	16.41
Dog Eat Dog Graphic Designs	157.50
Doug Basel	64.94
Emmet County Department of Public Works	72.00
Gaslight Media	849.50
Glen's Supermarket	11.98
Gordon Food Service	454.71
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	2,708.94
Island Airways	94.00
Jane Millar	2,619.96
Johan's	112.95
Kiwanis	80.00
MACM	350.00
Mark Dancer	150.00
Mason & Kammermann	975.00
McCardel Water Conditioning	90.75
Meyer Hardware	64.37
Mike VanAst	143.81
North Central Michigan College	750.50
Northern Michigan Review	1,406.70
Oakland Community Mediation	564.85
Oakland Mediation Center	3,500.00
Office Max	915.37
Oleson's	125.72
Online Payroll Service Fee	80.00
Payroll Distribution	69,342.06
Petoskey Chamber of Commerce	565.00
Petoskey Cinema	924.00
Pierpont Productions	25.00
Pitney Bowes	316.00
Roast & Toast	110.40
Rotary	425.50
Royal Publishing	45.00
Scott Kingdon	29.89
Sign & Design	125.00
Sky's the Limit	53.99
St. Francis Xavier	3,500.00
Stafford's Hospitality	1,034.75
State of Michigan	20.00
Taylor Rental	442.60

09/09/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through August 2013

	<u>Jan - Aug '13</u>
Terri Sevener	1,229.95
The 501 Alliance	792.30
The Print Shop	3,258.00
Trophy Case	24.00
United Way	50.00
Van's Business Machines	90.00
Weathervane	268.91
Wiley Subscription Services	168.75
TOTAL	<u><u>107,095.27</u></u>

09/09/13

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of August 31, 2013

	Aug 31, '13	Aug 31, '12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,523.66	6,502.48	21.18	0.3%
CD Bank of N. MI 804631	6,132.72	6,086.82	45.90	0.8%
CD Bank of N. MI 806536	6,303.22	0.00	6,303.22	100.0%
CD Char State Bank 18756	5,880.53	5,825.93	54.60	0.9%
CD Char State Bank 18910	12,070.14	12,021.96	48.18	0.4%
CD First Comm. Bank 60302215	7,775.37	7,752.07	23.30	0.3%
CD First Comm. Bank 60302716	5,543.73	5,527.11	16.62	0.3%
CD PNC Bank 22013275839	0.00	6,259.21	-6,259.21	-100.0%
Checking Chase	23,162.82	17,276.32	5,886.50	34.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,571.87	15,542.95	28.92	0.2%
Savings Chase	18,059.11	18,042.78	16.33	0.1%
Savings NW Bank 710205349	10,267.28	10,262.15	5.13	0.1%
Total Checking/Savings	117,390.45	111,199.78	6,190.67	5.6%
Total Current Assets	117,390.45	111,199.78	6,190.67	5.6%
Fixed Assets				
Accumulated Depreciation	-17,105.95	-15,437.00	-1,668.95	-10.8%
Equipment				
Purchase	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
Total Equipment	20,472.14	20,472.14	0.00	0.0%
Total Fixed Assets	3,366.19	5,035.14	-1,668.95	-33.2%
Other Assets				
Investments - CCCF	11,045.07	10,543.37	501.70	4.8%
Investments - PHSACF	11,455.46	10,608.41	847.05	8.0%
Total Other Assets	22,500.53	21,151.78	1,348.75	6.4%
TOTAL ASSETS	143,257.17	137,386.70	5,870.47	4.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	716.00	723.46	-7.46	-1.0%
Fica Tax Withheld	1,159.48	1,007.87	151.61	15.0%
State Income Tax Withheld	309.16	317.28	-8.12	-2.6%
Total Other Current Liabilities	2,184.64	2,048.61	136.03	6.6%
Total Current Liabilities	2,184.64	2,048.61	136.03	6.6%
Total Liabilities	2,184.64	2,048.61	136.03	6.6%
Equity				
*Retained Earnings	133,345.69	130,087.00	3,258.69	2.5%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	7,726.85	5,251.10	2,475.75	47.2%
Total Equity	141,072.53	135,338.09	5,734.44	4.2%
TOTAL LIABILITIES & EQUITY	143,257.17	137,386.70	5,870.47	4.3%