

INCOME EXPENSE REPORT DECEMBER 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds		46,307.69	46,307.69	46,307.69	41,927.45
Agency Funds					
A. Charlevoix County		33,000.00	33,000.00	33,000.00	33,000.00
B. Emmet County	7,725.00	30,900.00	30,900.00	30,900.00	31,500.00
C. VORP Charlevoix	1,400.00	8,500.00	8,500.00	8,500.00	8,500.00
D. VORP Emmet	1,250.00	6,875.00	7,500.00	6,875.00	8,125.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	125.00	7,130.00	5,000.00	7,130.00	6,912.50
F. ACVS Fees		3,100.00	2,000.00	3,100.00	2,625.00
G. SPED Fees		2,500.00	500.00	2,500.00	1,000.00
H. Donations		58.00	3,500.00	58.00	3,614.81
I. Designated Gifts					
J. Donor Campaign	535.00	5,603.50	2,000.00	5,508.50	3,435.00
K. Theatre Party					
1. Sponsorships		5,925.00	6,500.00	5,925.00	6,295.65
2. Ticket Sales		3,185.00	2,900.00	3,185.00	2,850.00
3. Other		1,674.50	600.00	1,674.50	1,692.40
L. Reimbursement/Rebate	35.00	482.98		482.98	147.57
M. Interest	227.62	321.24	200.00	321.24	292.05
N. Training					
1. 40-Hour					5,528.38
2. Advanced - Spring		4,945.00		4,945.00	1,500.00
3. Special Education					205.86
4. Corporate					100.00
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation		350.00		350.00	2,708.00
C. Petoskey Foundation		1,834.00	1,484.00	1,834.00	
D. United Way	1,342.25	4,970.75	1,086.50	5,065.75	3,884.50
E. Charlevoix Lions					
F. Revenue Sharing		9,334.00	4,600.00	9,334.00	
G. Women's Club					500.00
Transfer from Savings					
TOTAL INCOME	12,639.87	184,996.66	164,578.19	184,996.66	174,344.17
In Kind					
A. Accounting Services		400.00	500.00	400.00	485.00
B. Volunteer Mediators	6,712.50	142,162.50	193,762.50	142,162.50	190,800.00
C. Volunteer Labor		1,440.00		1,440.00	
D. Volunteer Training			1,200.00		3,600.00
E. Mediation Locations	350.00	5,750.00	6,840.00	5,750.00	6,800.00
F. Rent	1,300.00	15,600.00	15,600.00	15,600.00	15,600.00
G. Equipment/Supplies		365.50	500.00	365.50	2,043.12
H. Cell Phone	149.37	1,702.43	2,109.85	1,702.43	2,056.63
I. Theatre Party		3,003.00	1,550.00	3,003.00	1,531.00
J. Training Locations			800.00		2,400.00
K. Mileage			500.00		847.82
L. GoToMyPC	19.95	239.40	240.00	239.40	239.39
M. Refund					150.00
IN KIND INCOME	8,531.82	170,662.83	223,602.35	170,662.83	226,552.96
TOTAL + IN KIND INCOME	21,171.69	355,659.49	388,180.54	355,659.49	400,897.13

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	7,705.62	102,140.52	101,473.00	102,140.52	98,516.08
B. FICA	642.95	8,753.49	7,762.68	8,753.49	7,536.47
C. Worker's Compensation	114.00	708.00	634.00	708.00	629.00
D. Unemployment		752.40	1,014.73	752.40	792.30
E. Insurance/Education		500.86	7,500.00	500.86	3,621.27
2. Accounting	250.00	2,735.00	1,500.00	2,735.00	3,275.00
3. Advertising	310.00	2,660.06	1,595.00	2,660.06	1,812.85
4. Charlevoix Office					
A. Rent	100.00	1,200.00	1,200.00	1,200.00	1,200.00
B. Telephone	82.20	989.33	855.00	989.33	869.14
5. Communications					
A. Telephone	256.37	2,647.00	2,100.00	2,647.00	2,336.37
B. Internet	45.00	687.30	800.00	687.30	769.30
6. Contractual	469.25	3,281.25	1,600.00	3,281.25	2,292.00
7. Equipment					
A. Purchase		5,699.50	500.00	5,699.50	2,948.94
B. Repair & Maintenance		247.50	500.00	247.50	380.00
8. Insurance					
A. Employment Practices	224.00	224.00	224.00	224.00	224.00
B. Directors & Officers	1,270.00	1,270.00	1,270.00	1,270.00	1,270.00
C. Commercial Umbrella		300.00	300.00	300.00	300.00
D. Business Protection		430.00	430.00	430.00	430.00
9. Occupancy - Rent	500.00	6,000.00	6,000.00	6,000.00	6,000.00
10. Other					
A. Board	229.65	2,567.64	2,314.19	2,567.64	542.26
B. Executive Director	602.69	1,992.61	1,827.00	1,992.61	1,287.61
C. Hospitality	349.94	1,734.23	635.00	1,734.23	1,175.85
D. Licenses, Fees, Dues	105.00	955.00	1,167.00	955.00	1,447.90
E. PD		1,359.00	1,150.00	1,359.00	1,357.00
F. Staff Retreat		125.00	125.00	125.00	159.00
G. Theatre Party		4,126.24	2,248.00	4,126.24	3,881.56
11. Postage	467.48	2,045.45	900.00	2,045.45	663.04
12. Printing	677.00	3,405.00	1,850.00	3,405.00	3,084.00
13. Reimbursement		303.73		303.73	50.00
14. Supplies	426.29	3,635.40	3,000.00	3,635.40	3,110.96
15. Training					
A. 40-Hour					6,269.26
B. Advanced Spring		3,981.45		3,981.45	2,452.63
C. Advanced - Fall					1,378.53
D. Special Education					205.86
E. Security		696.00		696.00	
F. Roundtables			160.00		
16. Travel					
A. Lodging		1,231.46	585.00	1,231.46	254.26
B. Meals	35.52	651.08	235.50	651.08	274.50
C. Mileage	3,022.96	7,439.82	8,766.25	7,439.82	7,913.67
D. Other		10.00		10.00	220.50
TOTAL EXPENSES	17,885.92	177,485.32	162,221.35	177,485.32	170,931.11
16. Gain (Loss)		7,511.34	2,356.84	7,511.34	3,413.06
Comparison of Income & Expenses		184,996.66	164,578.19	184,996.66	174,344.17
Depreciation	1,950.00	1,950.00		1,950.00	1,307.00
Transfer to Northwest	10,000.00	10,000.00		10,000.00	
EXPENSES + DEPRECIATION + TRANSFER	29,835.92	189,435.32		189,435.32	172,238.11

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
 December 2014

	Dec '14
Income	
County Funding	
Emmet	7,725.00
Total County Funding	7,725.00
Donation	
Donor Campaign	535.00
Total Donation	535.00
Fees	
Breach of Contract	25.00
Divorce	75.00
Domestic	25.00
Total Fees	125.00
Grants	
United Way	1,342.25
Total Grants	1,342.25
Interest	227.62
Refund	35.00
VORP	
Charlevoix	1,400.00
Emmet	1,250.00
Total VORP	2,650.00
Total Income	12,639.87
Expense	
Accounting	250.00
Advertising	310.00
Charlevoix Office	
Rent	100.00
Telephone	82.20
Total Charlevoix Office	182.20
Communications	
Internet	45.00
Telephone	256.37
Total Communications	301.37
Contractual	469.25
Depreciation Expense	1,950.00
Insurance	
Directors & Officers	1,270.00
Employment Practices	224.00
Worker's Compensation	114.00
Total Insurance	1,608.00
Occupancy	
Rent	500.00
Total Occupancy	500.00

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
December 2014

	<u>Dec '14</u>
Other	
Board	229.65
Executive Director	602.69
Hospitality	349.94
Licenses, Fees, Dues	105.00
Total Other	<u>1,287.28</u>
Payroll Expenses	642.95
Postage	467.48
Printing	677.00
Salaries and Wages	7,705.62
Supplies	426.29
Transfer to Northwestern Bank	10,000.00
Travel	
Meals	35.52
Mileage	3,022.96
Total Travel	<u>3,058.48</u>
Total Expense	<u>29,835.92</u>
Net Income	<u><u>-17,196.05</u></u>

01/13/15

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
December 2014

	<u>Dec '14</u>
Analisa Charlton	18.20
AT&T	383.57
Bill & Carol's	43.42
Brian Kasiborski	40.60
Bruce Herbert	138.38
Carolyn Belknap	47.60
Chuck Jadwin	17.50
City of Charlevoix	100.00
Connie Saltonstall	97.65
Dog Eat Dog Graphic Designs	78.75
Don Swank	14.70
Doug Basel	41.65
East Jordan Chamber of Commerce	95.00
Ed Engstrom	101.85
Frankenmuth Insurance	114.00
Gaslight Media	45.00
Gordon Food Service	16.94
Harbor Brenn Agency	1,494.00
Hi-Tech	390.50
Hugh Conklin	32.20
Jamie Winters	64.40
Jane Millar	538.79
Jeff Higgs	116.55
Jennifer Carson	26.25
Jon Paul Bautel	26.70
Julienne Tomatoes	216.60
Karen Cole	6.30
Kimberly Jencka	218.75
Kristyn Balog	111.30
Leadership Charlevoix County	250.00
Lou Diaz	125.30
Mark Hess	7.00
Mary Horan	287.11
Mason & Kammermann	250.00
Meyer Hardware	23.47
Northern Community Mediation	10,000.00
Office Max	356.06
Online Payroll Service Fee	10.00
Patty Forster	23.10
Payroll Distribution	8,348.57
Pitney Bowes	167.48
Reserve Account	300.00
Richard Hendrian	280.35
Ron Moore	367.43
Scott Kingdon	9.10
St. Francis Xavier	500.00
Stafford's Hospitality	345.13
Steve Judd	69.30
Susan Hannah	86.10
Terri Sevener	300.93
The Print Shop	677.00
Tim Arner	12.60
Tom North	136.50

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
December 2014

	<u>Dec '14</u>
Trophy Case	9.54
Wayne Tri	126.70
Wiley Subscription Services	180.00
TOTAL	<u><u>27,885.92</u></u>

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2014

	<u>Jan - Dec '14</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	13,892.31
2nd Quarter	11,576.92
3rd Quarter	9,261.54
4th Quarter	11,576.92
Total CDRP Funds	46,307.69
County Funding	
Charlevoix	33,000.00
Emmet	30,900.00
Total County Funding	63,900.00
Donation	
Donor Campaign	5,603.50
Donation - Other	58.00
Total Donation	5,661.50
Fees	
ACVS	3,100.00
Breach of Contract	400.00
Cancellation	75.00
Civil Rights	175.00
Divorce	4,610.00
Domestic	325.00
Guardianship	100.00
Landlord/Tenant	350.00
Ord, Statute, Reg.	250.00
Post Judgement	75.00
Property	100.00
Real Estate	100.00
Shoplifting	570.00
SPED	2,500.00
Total Fees	12,730.00
Fund Raising	
Theatre Party	
Donation	1,000.00
Raffle	250.00
Sponsor	5,925.00
Tickets	3,185.00
Theatre Party - Other	424.50
Total Theatre Party	10,784.50
Total Fund Raising	10,784.50

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2014

	Jan - Dec '14
Grants	
Charlevoix Foundation	350.00
Petoskey Foundation	1,834.00
Revenue Sharing	9,334.00
United Way	4,970.75
Total Grants	16,488.75
Interest	321.24
Refund	482.98
Training & Workshops	
Advanced	4,945.00
Total Training & Workshops	4,945.00
VORP	
Charlevoix	8,500.00
Emmet	6,875.00
Total VORP	15,375.00
Total Income	184,996.66
Expense	
Accounting	2,735.00
Advertising	2,660.06
Charlevoix Office	
Rent	1,200.00
Telephone	989.33
Total Charlevoix Office	2,189.33
Communications	
Internet	687.30
Telephone	2,647.00
Total Communications	3,334.30
Contractual	3,281.25
Depreciation Expense	1,950.00
Equipment Expense	
Purchase	5,699.50
Repair & Maintenance	247.50
Total Equipment Expense	5,947.00
Fringe Benefits	
Education	46.06
Health Insurance	454.80
Unemployment	752.40
Total Fringe Benefits	1,253.26

01/14/15

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2014

	Jan - Dec '14
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Directors & Officers	1,270.00
Employment Practices	224.00
Worker's Compensation	708.00
Total Insurance	2,932.00
IntyINT	0.00
Occupancy	
Rent	6,000.00
Total Occupancy	6,000.00
Other	
Board	2,567.64
Executive Director	1,992.61
Hospitality	1,734.23
Licenses, Fees, Dues	955.00
PD	1,359.00
Staff Retreat	125.00
Theatre Party	4,126.24
Total Other	12,859.72
Payroll Expenses	8,753.49
Postage	2,045.45
Printing	3,405.00
Refund Expense	300.00
Reimbursement	
Restitution	3.73
Total Reimbursement	3.73
Salaries and Wages	102,140.52
Supplies	3,635.40
Training	
Advanced	3,981.45
Security	696.00
Total Training	4,677.45
Transfer to Northwestern Bank	10,000.00
Travel	
Lodging	1,231.46
Meals	651.08
Mileage	7,439.82
Other	10.00
Total Travel	9,332.36
Void	0.00
Total Expense	189,435.32
Net Income	-4,438.66

01/13/15

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through December 2014

	<u>Jan - Dec '14</u>
Analisa Charlton	18.20
Angele Larson	87.50
AT&T	4,103.83
Bed, Bath & Beyond	13.77
Bert Rousseau	2,841.46
Bill & Carol's	224.23
Blarney Castle	3.73
Boyne Area Chamber of Commerce	290.00
Brian Kasiborski	40.60
Bruce Herbert	138.38
Carolyn Belknap	47.60
Cash	400.00
Charlevoix Chamber of Commerce	360.00
Charlevoix Community Pool	25.00
Chuck Jadwin	17.50
City of Charlevoix	1,200.00
City Park Grill	294.32
Conflict Resolution Services	150.00
Conni Zingler	22.40
Connie Saltonstall	97.65
Crossroads Industries	35.00
Dennis Mac Donell	240.13
Dog Eat Dog Graphic Designs	78.75
Don Swank	14.70
Doug Basel	41.65
East Jordan Chamber of Commerce	95.00
Ed Engstrom	101.85
Emmet County Recycling	78.00
Frankenmuth Insurance	1,438.00
Gaslight Media	699.80
Gordon Food Service	505.05
Harbor Brenn Agency	1,494.00
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	9,875.99
Hugh Conklin	32.20
Jamie Winters	64.40
Jane Millar	5,229.12
Jeff Higgs	116.55
Jennifer Carson	26.25
Jon Paul Bautel	26.70
Julienne Tomatoes	391.10
K-Mart	6.36
Karen Cole	6.30
Kimberly Jencka	218.75
Kristyn Balog	111.30
Leadership Charlevoix County	250.00
Lou Diaz	125.30
LRBOI Tribal Court	600.00
MACM	400.00
Mark Hess	7.00
Mary Horan	287.11
Mason & Kammermann	2,735.00
McCardel Water Conditioning	126.00

01/13/15

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through December 2014

	<u>Jan - Dec '14</u>
McLaren Northern Michigan Foundation	15.00
Meyer Hardware	86.57
North Sky	1,254.19
Northern Community Mediation	10,000.00
Northern Michigan Review	1,845.45
Office Max	1,639.05
Oleson's	159.69
Online Payroll Service Fee	120.00
Patty Forster	23.10
Payroll Distribution	110,894.01
Petoskey Chamber of Commerce	983.00
Petoskey Cinema	1,032.00
Pitney Bowes	825.85
Postmaster	85.39
Reserve Account	1,200.00
Richard Hendrian	280.35
Roast & Toast	24.00
Ron Moore	367.43
Rotary	165.25
Rotary Club of Petoskey	573.25
Scott Kingdon	9.10
Sign & Design	125.00
Sky's the Limit	160.95
St. Francis Xavier	6,000.00
Stafford's Hospitality	2,435.64
State of Michigan	20.00
State of Michigan Bar Association	40.00
Steve Judd	69.30
Steve Tresidder	1,400.00
Susan Hannah	86.10
Taylor Rental	514.50
Terri Sevener	2,165.74
The 501 Alliance	752.40
The Dispute Resolution Center	149.00
The Print Shop	4,229.00
Tim Arner	12.60
Tom North	136.50
Trophy Case	104.54
Twisted Olive	337.00
United Way	50.00
Ward & Eis	106.00
Wayne Tri	463.01
Weathervane	233.08
Wiley Subscription Services	348.75
YMCA	25.00
TOTAL	187,485.32

01/19/15

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of December 31, 2014

	Dec 31, '14	Dec 31, '13	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,548.20	6,528.59	19.61	0.3%
CD Bank of N. MI 804631	6,171.21	6,140.45	30.76	0.5%
CD Bank of N. MI 806536	6,350.68	6,319.03	31.65	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	6,855.08	18,820.63	-11,965.55	-63.6%
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	18,080.79	18,065.18	15.61	0.1%
Savings Chemical Bank	20,275.24	0.00	20,275.24	100.0%
Savings NW Bank 710205349	0.00	10,269.86	-10,269.86	-100.0%
Total Checking/Savings	<u>111,677.38</u>	<u>113,321.69</u>	<u>-1,644.31</u>	<u>-1.5%</u>
Total Current Assets	<u>111,677.38</u>	<u>113,321.69</u>	<u>-1,644.31</u>	<u>-1.5%</u>
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	<u>20,662.14</u>	<u>20,662.14</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>299.19</u>	<u>2,249.19</u>	<u>-1,950.00</u>	<u>-86.7%</u>
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	<u>23,890.00</u>	<u>22,500.53</u>	<u>1,389.47</u>	<u>6.2%</u>
TOTAL ASSETS	<u>135,866.57</u>	<u>138,071.41</u>	<u>-2,204.84</u>	<u>-1.6%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	646.00	716.00	-70.00	-9.8%
Fica Tax Withheld	1,156.98	1,159.46	-2.48	-0.2%
Michigan Unemployment	939.73	0.00	939.73	100.0%
State Income Tax Withheld	286.26	309.16	-22.90	-7.4%
Total Other Current Liabilities	<u>3,028.97</u>	<u>2,184.62</u>	<u>844.35</u>	<u>38.7%</u>
Total Current Liabilities	<u>3,028.97</u>	<u>2,184.62</u>	<u>844.35</u>	<u>38.7%</u>
Total Liabilities	<u>3,028.97</u>	<u>2,184.62</u>	<u>844.35</u>	<u>38.7%</u>
Equity				
*Retained Earnings	135,886.80	133,394.72	2,492.08	1.9%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-3,049.19	2,492.08	-5,541.27	-222.4%
Total Equity	<u>132,837.60</u>	<u>135,886.79</u>	<u>-3,049.19</u>	<u>-2.2%</u>
TOTAL LIABILITIES & EQUITY	<u>135,866.57</u>	<u>138,071.41</u>	<u>-2,204.84</u>	<u>-1.6%</u>