

## INCOME AND EXPENSE REPORT DECEMBER 2011

INCOME CATEGORY	MONTH	2011 YTD	PROJECTED	2011BUDGET	2010 YTD
CDRP Funds		45,119.56	45,119.56	45,119.56	57,368.81
Agency Funds					
A. Charlevoix County	8,250.00	33,000.00	33,000.00	33,000.00	30,000.00
B. Emmet County	7,725.00	30,900.00	30,900.00	30,900.00	30,000.00
C. VORP Charlevoix	2,300.00	8,600.00	8,600.00	8,500.00	8,500.00
D. VORP Emmet	1,250.00	6,875.00	6,875.00	7,500.00	7,500.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	900.00	4,095.00	4,095.00	4,000.00	4,750.00
F. ACVS Fees		3,300.00	3,300.00	1,700.00	1,875.00
G. SPED Fees	200.00	200.00	200.00	500.00	1,800.00
H. Donations	200.00	3,210.50	3,210.50	1,000.00	2,620.00
I. Designated Gifts					
J. Donor Campaign		3,050.00	3,050.00	3,000.00	4,598.00
K. Theatre Party					
1. Sponsorships		4,999.01	4,999.01	5,000.00	5,550.00
2. Ticket Sales		3,925.00	3,925.00	2,500.00	2,875.00
3. Other		210.70	210.70	500.00	673.60
L. Bartending		51.00	51.00		
M. Reimbursement/Rebate	218.31	227.93	227.93		2,130.08
N. Interest	100.83	251.73	251.73	1,000.00	1,125.80
O. Training					
1. 40-Hour				3,000.00	
2. Advanced - Fall		3,508.00	3,508.00	600.00	750.00
3. General Civil					100.00
P. Grants					
1. Bay Harbor Foundation		3,663.00	3,663.00		3663.00
2. Charlevoix Foundation					5250.00
3. Petoskey Foundation		3,200.00	3,200.00		2000.00
4. United Way	941.25	3,573.75	3,573.75		2250.00
5. Charlevoix Lions		200.00	200.00		
Q. Dinner Party Fund Raiser					980.00
Transfer from Savings				15,396.03	
<b>TOTAL INCOME</b>	<b>22,085.39</b>	<b>170,160.18</b>	<b>170,160.18</b>	<b>171,215.59</b>	<b>184,359.29</b>
In Kind					
A. Accounting Services		755.00	755.00	500.00	780.00
B. Volunteer Mediators	15,712.50	170,118.00	170,118.00	190,000.00	199,005.00
C. Volunteer Labor		890.00	890.00		60.00
D. Volunteer Training		600.00	600.00		1,850.00
E. Mediation Locations	650.00	5,750.00	5,750.00	4,500.00	4,700.00
F. Rent	1,300.00	15,600.00	15,600.00	15,600.00	15,600.00
G. Equipment/Supplies		160.00	160.00		
H. Cell Phone	321.58	1,020.05	1,020.05	1,103.00	1,075.48
I. Theatre Party		2,504.50	2,504.50	2,450.00	2,450.43
J. Training Locations		2,000.00	2,000.00	4,000.00	600.00
K. Mileage	973.61	1,155.71	1,155.71	500.00	2,194.45
L. GoToMyPC	19.95	239.40	239.40	190.00	199.50
<b>IN KIND INCOME</b>	<b>18,977.64</b>	<b>200,792.66</b>	<b>200,792.66</b>	<b>218,843.00</b>	<b>228,514.86</b>
<b>TOTAL + IN KIND INCOME</b>	<b>41,063.03</b>	<b>370,952.84</b>	<b>370,952.84</b>	<b>390,058.59</b>	<b>412,874.15</b>

EXPENSE CATEGORY	MONTH	2011 YTD	PROJECTED	BUDGET	2010 YTD
1. Personnel					
A. Salaries	11,383.86	98,660.12	98,660.12	98,660.00	104,590.40
B. FICA	870.87	7,547.54	7,547.54	7,547.49	7,990.39
C. Worker's Compensation		633.00	633.00	604.00	656.00
D. Unemployment		1,023.34	1,023.34	986.60	1,142.06
E. Insurance/Education	3,697.96	7,277.69	7,277.69	7,500.00	5,026.48
2. Accounting		3,170.00	3,170.00	3,800.00	4,000.00
3. Advertising	110.00	1,841.52	1,841.52	1,430.00	1,855.48
4. Charlevoix Office					
A. Rent	100.00	1,200.00	1,200.00	1,200.00	1,200.00
B. Telephone	56.86	701.22	701.22	650.00	623.28
5.. Communications					
A. Telephone	205.47	2,673.50	2,673.50	2,500.00	2,555.39
B. Internet	54.95	653.40	653.40	660.00	635.40
6. Contractual	162.50	2,166.83	2,166.83	2,000.00	2,879.29
7. Equipment					
A. Purchase	705.00	2,044.00	2,044.00	0.00	1,583.97
B. Repair & Maintenance	289.00	835.85	835.85	1,500.00	2,010.10
8. Insurance					
A. Employment Practices	224.00	224.00	224.00	235.00	224.00
B. Directors & Officers	1,270.00	1,270.00	1,270.00	1,333.00	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	34.63	496.37	496.37	855.00	658.16
B. Dinner Party		40.00	40.00		
C. Executive Director	90.55	1,074.57	1,074.57	1,875.00	1,963.94
D. Hospitality	308.99	694.07	694.07	650.00	716.48
E. Licenses, Fees, Dues	270.00	630.00	630.00	812.50	1,430.45
F. PD		320.00	320.00	600.00	552.00
G. Shoplifting	18.31	18.31	18.31		19.38
H. Staff Retreat		100.00	100.00	100.00	100.00
I. Theatre Party		2,470.62	2,470.62	2,445.00	2,611.13
J. Dinner Party Fund Raiser					875.00
11. Postage	300.00	1,701.52	1,701.52	2,000.00	3,077.24
12. Reimbursement	265.00	290.00	290.00		
13. Printing		1,130.00	1,130.00	2,000.00	5,874.55
14. Supplies	830.25	3,418.35	3,418.35	3,000.00	5,186.75
15. Training					
A. 40-Hour		5,670.11	5,670.11	7,900.00	
B. General Civil					1,214.58
C. Update - Fall	29.38	3,359.77	3,359.77	2,400.00	2,616.15
D. Child Protection					1,491.60
E. Divorce					331.42
16. Travel					
A. Lodging		401.97	401.97	585.00	580.63
B. Meals		83.91	83.91	157.00	160.09
C. Mileage	4,989.64	7,555.96	7,555.96	8,500.00	6,958.45
D. Other		7.00	7.00		
<b>TOTAL EXPENSES</b>	<b>26,767.22</b>	<b>168,114.54</b>	<b>168,114.54</b>	<b>171,215.59</b>	<b>181,390.24</b>
16. Gain (Loss)		2,045.64	2,045.64	0.00	2,969.05
Comparison of Income & Expenses		<b>170,160.18</b>	<b>170,160.18</b>	<b>171,215.59</b>	<b>184,359.29</b>
17. Depreciation	2,260.00	2,260.00	2,260.00		
<b>EXPENSES + DEPRECIATION</b>	<b>29,027.22</b>	<b>170,374.54</b>	<b>170,374.54</b>		

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

December 2011

	<u>Dec '11</u>
<b>Income</b>	
<b>County Funding</b>	
Charlevoix	8,250.00
Emmet	7,725.00
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<b>Total County Funding</b>	15,975.00
<b>Donation</b>	200.00
<b>Fees</b>	
Divorce	575.00
Domestic	25.00
Guardianship	50.00
Shoplifting	250.00
SPED	200.00
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<b>Total Fees</b>	1,100.00
<b>Grants</b>	
United Way	941.25
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<b>Total Grants</b>	941.25
<b>Interest</b>	100.83
<b>Refund</b>	200.00
<b>Restitution Income</b>	18.31
<b>VORP</b>	
Charlevoix	2,300.00
Emmet	1,250.00
	<hr/>
<b>Total VORP</b>	3,550.00
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<b>Total Income</b>	22,085.39
<b>Expense</b>	
<b>Advertising</b>	110.00
<b>Charlevoix Office</b>	
Rent	100.00
Telephone	56.86
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<b>Total Charlevoix Office</b>	156.86
<b>Communications</b>	
Internet	54.95
Telephone	205.47
	<hr/>
<b>Total Communications</b>	260.42
<b>Contractual</b>	162.50
<b>Depreciation Expense</b>	2,260.00
<b>Equipment Expense</b>	
Purchase	705.00
Repair & Maintenance	289.00
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<b>Total Equipment Expense</b>	994.00
<b>Fringe Benefits</b>	
Education	573.00
Insurance	3,124.96
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<b>Total Fringe Benefits</b>	3,697.96

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

December 2011

	<u>Dec '11</u>
<b>Insurance</b>	
Directors & Officers	1,270.00
Employment Practices	224.00
<b>Total Insurance</b>	<u>1,494.00</u>
<b>Occupancy</b>	
Rent	500.00
<b>Total Occupancy</b>	<u>500.00</u>
<b>Other</b>	
Board	34.63
Executive Director	90.55
Hospitality	308.99
Licenses, Fees, Dues	270.00
<b>Total Other</b>	<u>704.17</u>
<b>Payroll Expenses</b>	870.87
<b>Postage</b>	300.00
<b>Printing</b>	265.00
<b>Restitution Expense</b>	18.31
<b>Salaries and Wages</b>	11,383.86
<b>Supplies</b>	830.25
<b>Training</b>	
Advanced	29.38
<b>Total Training</b>	<u>29.38</u>
<b>Travel</b>	
Mileage	4,989.64
<b>Total Travel</b>	<u>4,989.64</u>
<b>Void</b>	0.00
<b>Total Expense</b>	<u>29,027.22</u>
<b>Net Income</b>	<u><u>-6,941.83</u></u>

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
December 2011

	<u>Dec '11</u>
AT&T	262.33
Bert Rousseau	176.49
Brian Kasiborski	41.79
Bruce Herbert	179.78
Charlevoix Chamber of Commerce	100.00
Chuck Jadwin	6.63
City of Charlevoix	100.00
Connie Saltonstall	184.41
Culligan	5.00
David Meyer	50.00
Debra Reed	22.44
Doug Basel	62.57
East Jordan Chamber of Commerce	60.00
Ed Engstrom	90.59
Gaslight Media	84.95
George Lewis	37.83
Glen's Supermarket	54.61
Gordon Food Service	83.43
Hi-Tech	1,156.50
Hugh Conklin	162.05
Jane Millar	2,808.43
Jeff Higgs	220.74
Jennifer Schafer	23.78
Jon Paul Bautel	170.82
Julienne Tomatoes	224.40
Karen Cole	453.57
Kathleen Lame	155.49
Kiwanis	50.00
Lisa Hicklen	118.71
Mary Horan	388.50
Meyer Hardware	28.05
Nancy Kohler	98.19
North Central Michigan College	573.00
Office Max	619.80
Online Payroll Service Fee	10.00
Pam Hagel	35.52
Par-T-Pac	18.31
Paul Schemanski	49.68
Payroll Distribution	12,254.73
Petoskey Chamber of Commerce	80.00
Polly Cheney	519.95
Reserve Account	300.00
Richard Hendrian	506.63
Robert Harkness	163.17
Ron Moore	686.19
Sky's the Limit	29.98
St. Francis Xavier	500.00
Suzanne LaBeau	5.28
The Print Shop	265.00
Tom North	289.76
United Way	50.00

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
December 2011

	<u>Dec '11</u>
Waldvogel Insurance	1,494.00
Wayne Tri	631.19
<b>TOTAL</b>	<u><u>26,744.27</u></u>

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# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through December 2011

	<u>Jan - Dec '11</u>
<b>Income</b>	
CDP	8,000.00
<b>CDRP Funds</b>	
1st Quarter	13,535.87
2nd Quarter	11,279.89
3rd Quarter	9,023.91
4th Quarter	11,279.89
<b>Total CDRP Funds</b>	<u>45,119.56</u>
<b>County Funding</b>	
Charlevoix	33,000.00
Emmet	30,900.00
<b>Total County Funding</b>	<u>63,900.00</u>
<b>Donation</b>	
Donor Campaign	3,050.00
Mileage	133.50
Donation - Other	3,077.00
<b>Total Donation</b>	<u>6,260.50</u>
<b>Fees</b>	
ACVS	3,300.00
Breach of Contract	40.00
Divorce	2,575.00
Domestic	180.00
Employer/Employee	600.00
Guardianship	50.00
Shoplifting	650.00
SPED	200.00
<b>Total Fees</b>	<u>7,595.00</u>
<b>Fund Raising</b>	
Bartending	51.00
Theatre Party	
Raffle	203.00
Refund	7.70
Sponsor	4,999.01
Tickets	3,925.00
<b>Total Theatre Party</b>	<u>9,134.71</u>
<b>Total Fund Raising</b>	<u>9,185.71</u>
<b>Grants</b>	
Bay Harbor	3,663.00
Charlevoix Lions	200.00
Petoskey Foundation	3,200.00
United Way	3,573.75
<b>Total Grants</b>	<u>10,636.75</u>
<b>Interest</b>	251.73
<b>Refund</b>	209.62
<b>Restitution Income</b>	18.31

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# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through December 2011

	<u>Jan - Dec '11</u>
Training & Workshops	
Advanced	3,508.00
Total Training & Workshops	3,508.00
VORP	
Charlevoix	8,600.00
Emmet	6,875.00
Total VORP	15,475.00
Total Income	170,160.18
Expense	
Accounting	3,170.00
Advertising	1,841.52
Charlevoix Office	
Rent	1,200.00
Telephone	701.22
Total Charlevoix Office	1,901.22
Communications	
Internet	653.40
Telephone	2,673.50
Total Communications	3,326.90
Contractual	2,166.83
Depreciation Expense	2,260.00
Equipment Expense	
Purchase	705.00
Repair & Maintenance	835.85
Total Equipment Expense	1,540.85
Fringe Benefits	
Education	2,146.81
Insurance	5,130.88
Unemployment	1,023.34
Total Fringe Benefits	8,301.03
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Directors & Officers	1,270.00
Employment Practices	224.00
Worker's Compensation	633.00
Total Insurance	2,857.00
Occupancy	
Rent	6,000.00
Total Occupancy	6,000.00



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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through December 2011

	<u>Jan - Dec '11</u>
<b>Other</b>	
Board	496.37
Dinner Party	40.00
Executive Director	1,074.57
Hospitality	694.07
Licenses, Fees, Dues	630.00
PD	320.00
Staff Retreat	100.00
Theatre Party	2,470.62
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<b>Total Other</b>	<b>5,825.63</b>
<b>Payroll Expenses</b>	<b>7,547.54</b>
<b>Postage</b>	<b>1,701.52</b>
<b>Printing</b>	<b>1,395.00</b>
<b>Reimbursement</b>	
Fees	25.00
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<b>Total Reimbursement</b>	<b>25.00</b>
<b>Restitution Expense</b>	<b>18.31</b>
<b>Salaries and Wages</b>	<b>98,660.12</b>
<b>Supplies</b>	<b>4,757.35</b>
<b>Training</b>	
40-Hour	5,670.11
Advanced	3,359.77
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<b>Total Training</b>	<b>9,029.88</b>
<b>Travel</b>	
Lodging	401.97
Meals	83.91
Mileage	7,555.96
Other	7.00
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<b>Total Travel</b>	<b>8,048.84</b>
<b>Void</b>	<b>0.00</b>
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<b>Total Expense</b>	<b>170,374.54</b>
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<b>Net Income</b>	<b>-214.36</b>
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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through December 2011

	<u>Jan - Dec '11</u>
Ace Hardware	5.37
AT&T	3,374.72
Bert Rousseau	2,983.29
Bill Waters	2,600.00
Blissfest	70.00
Boyne Area Chamber of Commerce	325.00
Brian Kasiborski	41.79
Bruce Herbert	179.78
Charlevoix Chamber of Commerce	250.00
Charlevoix County Community Foundation	10.00
Charlevoix Public Library	75.00
Chuck Jadwin	6.63
City of Charlevoix	1,220.00
City Park Grill	150.00
Connie Saltonstall	184.41
Crystal Mountain	280.06
Culligan	143.50
David Meyer	50.00
Debra Reed	22.44
Dog Eat Dog Graphic Designs	56.25
Doug Basel	62.57
East Jordan Chamber of Commerce	60.00
Ed Engstrom	90.59
Frankenmuth Insurance	1,363.00
Gaslight Media	1,013.40
George Lewis	37.83
George Willaert	25.00
Glen's Supermarket	146.86
Gordon Food Service	413.34
Harbor Springs Chamber of Commerce	100.00
Hi-Tech	6,141.68
Hugh Conklin	162.05
Jane Millar	4,040.87
Jeff Higgs	220.74
Jennifer Schafer	23.78
Johan's	77.45
John Wiley & Sons, Inc.	166.50
Jon Paul Bautel	170.82
Julienne Tomatoes	224.40
Karen Cole	453.57
Kathleen Lame	155.49
Kiwanis	50.00
Lisa Hicklen	118.71
MACM	300.00
Mary Horan	388.50
Mason & Kammermann	3,170.00
McLean & Eakin	1,041.04
Meyer Hardware	35.21
Nancy Kohler	98.19
North Central Michigan College	573.00
Northern Michigan Review	243.60
Office Max	1,524.43
Oleson's	46.54
Online Payroll Service Fee	120.00

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through December 2011

	<u>Jan - Dec '11</u>
Pam Hagel	35.52
Par-T-Pac	18.31
Paul Schemanski	49.68
Payroll Distribution	106,207.66
Petoskey Chamber of Commerce	290.00
Petoskey Cinema	929.50
Pitney Bowes	801.52
Polly Cheney	519.95
Reserve Account	900.00
Richard Hendrian	506.63
Robert Harkness	163.17
Ron Moore	686.19
Rotary	569.00
Sign & Design	125.00
Sky's the Limit	73.97
St. Francis Xavier	6,000.00
Stafford's Hospitality	1,149.35
State of Michigan	20.00
Steve Tresidder	1,200.00
Suzanne LaBeau	5.28
Symon's	26.45
Synergy	634.00
Taylor Rental	456.00
The 501 Alliance	1,023.34
The Print Shop	2,007.00
Tom North	289.76
Trophy Case	49.44
Twisted Olive	100.00
United Way	50.00
USPS	64.35
Waldvogel Insurance	1,494.00
Wanda Joseph	2,600.00
Wayne Tri	3,980.98
Weathervane	178.14
<b>TOTAL</b>	<b><u>168,091.59</u></b>

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**

As of December 31, 2011

	Dec 31, '11	Dec 31, '10	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 803611	6,482.99	6,466.83	16.16	0.3%
CD Bank of N. MI 804631	6,056.58	5,995.45	61.13	1.0%
CD Char State Bank 18756	5,825.93	5,742.46	83.47	1.5%
CD Char State Bank 18910	12,021.96	11,846.10	175.86	1.5%
CD First Comm. Bank 60302215	7,752.07	7,705.80	46.27	0.6%
CD First Comm. Bank 60302716	5,527.11	5,502.20	24.91	0.5%
CD PNC Bank 22013275839	6,259.21	6,223.33	35.88	0.6%
Checking Chase	12,246.06	10,477.74	1,768.32	16.9%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,542.95	15,455.41	87.54	0.6%
Savings Chase	18,029.06	18,011.20	17.86	0.1%
Savings NW Bank 710205349	10,259.60	10,249.73	9.87	0.1%
<b>Total Checking/Savings</b>	<b>106,103.52</b>	<b>103,776.25</b>	<b>2,327.27</b>	<b>2.2%</b>
<b>Total Current Assets</b>	<b>106,103.52</b>	<b>103,776.25</b>	<b>2,327.27</b>	<b>2.2%</b>
<b>Fixed Assets</b>				
<b>Accumulated Depreciation</b>				
Equipment	-15,437.00	-13,177.00	-2,260.00	-17.2%
<b>Purchase</b>				
Equipment - Other	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
<b>Total Equipment</b>	<b>20,472.14</b>	<b>20,472.14</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>5,035.14</b>	<b>7,295.14</b>	<b>-2,260.00</b>	<b>-31.0%</b>
<b>Other Assets</b>				
Investments - CCCF	10,543.37	10,664.57	-121.20	-1.1%
Investments - PHSACF	10,608.41	10,794.43	-186.02	-1.7%
<b>Total Other Assets</b>	<b>21,151.78</b>	<b>21,459.00</b>	<b>-307.22</b>	<b>-1.4%</b>
<b>TOTAL ASSETS</b>	<b>132,290.44</b>	<b>132,530.39</b>	<b>-239.95</b>	<b>-0.2%</b>
<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	-340.13	823.45	-1,163.58	-141.3%
Fica Tax Withheld	2,862.62	1,731.87	1,130.75	65.3%
Processing Fee	6.00	0.00	6.00	100.0%
State Income Tax Withheld	97.78	96.54	1.24	1.3%
<b>Total Other Current Liabilities</b>	<b>2,402.27</b>	<b>2,427.86</b>	<b>-25.59</b>	<b>-1.1%</b>
<b>Total Current Liabilities</b>	<b>2,402.27</b>	<b>2,427.86</b>	<b>-25.59</b>	<b>-1.1%</b>
<b>Total Liabilities</b>	<b>2,402.27</b>	<b>2,427.86</b>	<b>-25.59</b>	<b>-1.1%</b>
<b>Equity</b>				
*Retained Earnings	130,102.54	127,753.52	2,349.02	1.8%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-214.36	2,349.02	-2,563.38	-109.1%
<b>Total Equity</b>	<b>129,888.17</b>	<b>130,102.53</b>	<b>-214.36</b>	<b>-0.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>132,290.44</b>	<b>132,530.39</b>	<b>-239.95</b>	<b>-0.2%</b>