

## INCOME AND EXPENSE REPORT DECEMBER 2010

INCOME CATEGORY	MONTH	YTD	PROJECTED	BUDGET
CDRP Funds		57,368.81	57,368.81	57,368.81
Agency Funds				
A. Charlevoix County	7,500.00	30,000.00	30,000.00	30,000.00
B. Emmet County	7,500.00	30,000.00	30,000.00	30,000.00
C. VORP Charlevoix	1,500.00	8,500.00	8,500.00	8,500.00
D. VORP Emmet	1,250.00	7,500.00	7,500.00	7,500.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00
E. Donations		2,620.00	2,620.00	1,000.00
F. Fees for Service	375.00	4,750.00	4,750.00	4,000.00
G. SPED Fees		1,800.00	1,800.00	500.00
H. ACVS Fees		1,875.00	1,875.00	
I. Designated Gifts				
J. Donor Campaign		4,598.00	4,598.00	3,000.00
K. Theatre Party				
1. Sponsorships		5,550.00	5,550.00	5,000.00
2. Ticket Sales		2,875.00	2,875.00	2,000.00
3. Other		673.60	673.60	670.00
L. Reimbursement/Rebate	176.00	2,130.08	2,130.08	
M Interest	833.74	1,125.80	1,125.80	1,000.00
N. Training				
1. 40-Hour				3,000.00
2. Update - Fall		750.00	750.00	1,000.00
3. General Civil		100.00	100.00	300.00
4. Child Protection				
5. Divorce/Domestic Violence				
O. Dinner Party Fund Raiser		980.00	980.00	
P. CD Adjustment				
Grants				
A. Bay Harbor Foundation		3,663.00	3,663.00	
B. Petoskey Foundation		2,000.00	2,000.00	
C. Charlevoix Foundation	250.00	5,250.00	5,250.00	
D. United Way	1,500.00	2,250.00	2,250.00	
Transfer from Savings				7,500.00
<b>TOTAL INCOME</b>	<b>20,884.74</b>	<b>184,359.29</b>	<b>184,359.29</b>	<b>170,338.81</b>
In Kind				
A. Accounting Services		780.00	780.00	500.00
B. Volunteer Mediators	22,687.50	199,005.00	199,005.00	183,600.00
C. Volunteer Labor		60.00	60.00	
D. Volunteer Training		1,850.00	1,850.00	
E. Mediation Locations	550.00	4,700.00	4,700.00	3,500.00
F. Rent	1,300.00	15,600.00	15,600.00	15,600.00
G. Equipment/Supplies				
H. Cell Phone	81.53	1,075.48	1,075.48	996.00
I. Theatre Party		2,450.43	2,450.43	1,500.00
J. Mileage	1,788.00	2,194.45	2,194.45	
K. Training Locations		600.00	600.00	4,000.00
L. GoToMyPC	19.95	199.50	199.50	
<b>IN KIND INCOME</b>	<b>26,426.98</b>	<b>228,514.86</b>	<b>228,514.86</b>	<b>209,696.00</b>
<b>TOTAL + IN KIND INCOME</b>	<b>47,311.72</b>	<b>412,874.15</b>	<b>412,874.15</b>	<b>380,034.81</b>

EXPENSE CATEGORY	MONTH	YTD	PROJECTED	BUDGET
1. Personnel				
A. Salaries	11,319.24	104,590.40	104,590.40	99,500.00
B. FICA	865.92	7,990.39	7,990.39	7,611.75
C. Worker's Compensation	151.00	656.00	656.00	518.00
D. Unemployment		1,142.06	1,142.06	995.00
E. Insurance/Education	2,713.56	5,026.48	5,026.48	7,500.00
2. Accounting	250.00	4,000.00	4,000.00	3,800.00
3. Training				
A. 40-Hour				2,500.00
B. General Civil		1,214.58	1,214.58	850.00
C. Update - Fall		2,616.15	2,616.15	2,900.00
D. Child Protection		1,491.60	1,491.60	250.00
E. Divorce		331.42	331.42	500.00
4. Contractual	301.90	2,879.29	2,879.29	2,200.00
5. Travel				
A. Lodging		580.63	580.63	585.00
B. Meals		160.09	160.09	635.25
C. Mileage	3,651.00	6,958.45	6,958.45	9,350.00
D. Other				
6. Equipment				
A. Purchase	584.97	1,583.97	1,583.97	1,500.00
B. Repair & Maintenance	25.00	2,010.10	2,010.10	1,500.00
7. Operating Expenses				
A. Occupancy - Rent	500.00	6,000.00	6,000.00	6,000.00
B. Supplies	1,803.67	5,186.75	5,186.75	3,000.00
C. Communications				
1. Telephone	199.08	2,555.39	2,555.39	1,450.00
2. Internet	52.95	635.40	635.40	660.00
D. Postage	758.00	3,077.24	3,077.24	1,800.00
E. Printing	3,300.00	5,874.55	5,874.55	2,100.00
F. Insurance				
1. Employment Practices	224.00	224.00	224.00	235.00
2. Directors & Officers	1,270.00	1,270.00	1,270.00	1,333.00
3. Commercial Umbrella		300.00	300.00	300.00
4. Business Protection		430.00	430.00	430.00
8. Advertising	105.00	1,855.48	1,855.48	1,110.00
9. Other				
A. Board		658.16	658.16	645.00
B. Executive Director	308.68	1,963.94	1,963.94	1,360.00
C. Hospitality	350.99	716.48	716.48	1,100.00
D. PD		552.00	552.00	1,200.00
E. Licenses, Fees, Dues	385.00	1,430.45	1,430.45	575.00
F. Theatre Party		2,611.13	2,611.13	2,445.00
G. Shoplifting		19.38	19.38	
H. Dinner Party Fund Raiser		875.00	875.00	
I. Staff Retreat	100.00	100.00	100.00	
10. Grants				
A. Bay Harbor Foundation				
B. Petoskey Foundation				
C. Charlevoix Foundation				
D. United Way				
11. Charlevoix Office				
A. Rent	100.00	1,200.00	1,200.00	1,200.00
B. Telephone	45.41	623.28	623.28	600.00
C. Chamber				
E. Supplies				100.81
<b>TOTAL EXPENSES</b>	<b>29,365.37</b>	<b>181,390.24</b>	<b>181,390.24</b>	<b>170,338.81</b>
12. Gain (Loss)		2,969.05	2,969.05	0.00
Comparison of Income & Expenses		<b>184,359.29</b>	<b>184,359.29</b>	<b>170,338.81</b>

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

December 2010

	<u>Dec '10</u>
<b>Income</b>	
<b>County Funding</b>	
Charlevoix	7,500.00
Emmet	7,500.00
<b>Total County Funding</b>	<u>15,000.00</u>
<b>Fees</b>	
Divorce	175.00
Property	100.00
Shoplifting	100.00
<b>Total Fees</b>	<u>375.00</u>
<b>Grants</b>	
Charlevoix Foundation	250.00
United Way	1,500.00
<b>Total Grants</b>	<u>1,750.00</u>
Interest	833.74
Refund	176.00
Transfer Income	15,000.00
<b>VORP</b>	
Charlevoix	1,500.00
Emmet	1,250.00
<b>Total VORP</b>	<u>2,750.00</u>
<b>Total Income</b>	<u>35,884.74</u>
<b>Expense</b>	
Accounting	250.00
Advertising	105.00
Benefits	2,713.56
<b>Charlevoix Office</b>	
Rent	100.00
Telephone	45.41
<b>Total Charlevoix Office</b>	<u>145.41</u>
<b>Communications</b>	
Internet	52.95
Telephone	199.08
<b>Total Communications</b>	<u>252.03</u>
Contractual	301.90
Depreciation	1,964.00
<b>Equipment Expense</b>	
Purchase	584.97
Repair & Maintenance	25.00
<b>Total Equipment Expense</b>	<u>609.97</u>
<b>Insurance</b>	
Directors & Officers	1,270.00
Employment Practices	224.00
Worker's Compensation	151.00
<b>Total Insurance</b>	<u>1,645.00</u>

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

December 2010

	<u>Dec '10</u>
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Executive Director	308.68
Hospitality	350.99
Licenses, Fees, Dues	385.00
Staff Retreat	100.00
Total Other	1,144.67
Payroll Expenses	865.92
Postage	758.00
Printing	3,300.00
Salaries and Wages	11,319.24
Supplies	1,803.67
Transfer	0.00
Transfer Expense	15,000.00
Travel	
Mileage	3,651.00
Total Travel	3,651.00
Void	0.00
Total Expense	46,329.37
Net Income	<u><u>-10,444.63</u></u>

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
December 2010

	<u>Dec '10</u>
AT&T	244.49
Bert Rousseau	271.50
Bruce Herbert	221.50
Charlevoix Chamber of Commerce	100.00
City of Charlevoix	100.00
Connie Saltonstall	363.00
Culligan	23.00
David Pizzuti	5.00
Deb Crane	70.00
Dog Eat Dog Graphic Designs	140.00
Doug Basel	84.50
Ed Engstrom	61.50
Frankenmuth Insurance	151.00
Gaslight Media	82.95
Glen's Supermarket	63.28
Gordon Food Service	150.37
Hi-Tech	859.90
Jane Millar	2,442.06
Janice Elliot	10.00
Jeff Higgs	214.50
Jim Smith	15.00
John Campbell	18.50
Jon Paul Bautel	319.50
Josie MacLean	10.00
Julienne Tomatoes	220.00
Karen Cole	451.00
Kirsten Cochran	49.00
Mary Horan	165.00
Mason & Kammermann	250.00
Office Max	1,618.99
Online Payroll Service Fee	10.00
Paul Schemanski	41.00
Payroll Distribution	12,185.16
Petoskey Chamber of Commerce	350.00
Pitney Bowes	158.00
Reserve Account	600.00
Richard Hendrian	545.00
Robert Harkness	333.50
Roger Postmus	16.00
Ron Moore	553.00
Rotary	25.00
Sky's the Limit	30.99
St. Francis Xavier	500.00
Stafford's Hospitality	283.68
The Print Shop	3,160.00
Twisted Olive	200.00
Waldvogel Insurance	1,494.00
Wayne Tri	104.50
<b>TOTAL</b>	<u><u>29,365.37</u></u>

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through December 2010

	<u>Jan - Dec '10</u>
<b>Income</b>	
CDP	8,000.00
<b>CDRP Funds</b>	
1st Quarter	17,210.65
2nd Quarter	14,342.20
3rd Quarter	11,473.76
4th Quarter	14,342.20
<b>Total CDRP Funds</b>	<u>57,368.81</u>
<b>County Funding</b>	
Charlevoix	30,000.00
Emmet	30,000.00
<b>Total County Funding</b>	<u>60,000.00</u>
<b>Donation</b>	
Donor Campaign	4,598.00
Donation - Other	2,620.00
<b>Total Donation</b>	<u>7,218.00</u>
<b>Fees</b>	
ACVS	1,875.00
Cancellation	20.00
Civil Rights	175.00
Consumer/Merchant	40.00
Custody	40.00
Divorce	2,745.00
Domestic	350.00
Employer/Employee	40.00
General	80.00
Landlord/Tenant	60.00
Observation	100.00
Property	100.00
Shoplifting	1,000.00
SPED	1,800.00
<b>Total Fees</b>	<u>8,425.00</u>
<b>Fund Raising</b>	
Dinner Party	980.00
Theatre Party	
Donation	91.00
Raffle	177.00
Refund	405.60
Sponsor	5,550.00
Tickets	2,875.00
<b>Total Theatre Party</b>	<u>9,098.60</u>
<b>Total Fund Raising</b>	<u>10,078.60</u>

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through December 2010

	<u>Jan - Dec '10</u>
<b>Grants</b>	
Bay Harbor	3,663.00
Charlevoix Foundation	5,250.00
Petoskey Foundation	2,000.00
United Way	2,250.00
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<b>Total Grants</b>	<b>13,163.00</b>
<b>Interest</b>	<b>1,125.80</b>
<b>Refund</b>	<b>2,130.08</b>
<b>Training &amp; Workshops</b>	
General Civil	100.00
Update	750.00
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<b>Total Training &amp; Workshops</b>	<b>850.00</b>
<b>Transfer Income</b>	<b>15,000.00</b>
<b>VORP</b>	
Charlevoix	8,500.00
Emmet	7,500.00
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<b>Total VORP</b>	<b>16,000.00</b>
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<b>Total Income</b>	<b>199,359.29</b>
<b>Expense</b>	
Accounting	4,000.00
Advertising	1,855.48
Benefits	5,026.48
Charlevoix Office	
Rent	1,200.00
Telephone	623.28
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<b>Total Charlevoix Office</b>	<b>1,823.28</b>
Communications	
Internet	635.40
Telephone	2,555.39
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<b>Total Communications</b>	<b>3,190.79</b>
Contractual	2,879.29
Depreciation	1,964.00
Equipment Expense	
Purchase	1,583.97
Repair & Maintenance	2,010.10
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<b>Total Equipment Expense</b>	<b>3,594.07</b>
Fringe Benefits	
Unemployment	1,142.06
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<b>Total Fringe Benefits</b>	<b>1,142.06</b>

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through December 2010

	<u>Jan - Dec '10</u>
<b>Insurance</b>	
Business Protector	430.00
Commercial Umbrella	300.00
Directors & Officers	1,270.00
Employment Practices	224.00
Worker's Compensation	656.00
<b>Total Insurance</b>	<u>2,880.00</u>
<b>Occupancy</b>	
Rent	6,000.00
<b>Total Occupancy</b>	<u>6,000.00</u>
<b>Other</b>	
Board	658.16
Dinner Party	875.00
Executive Director	1,963.94
Hospitality	716.48
Licenses, Fees, Dues	1,430.45
PD	552.00
Shoplifting Preventative	19.38
Staff Retreat	100.00
Theatre Party	2,611.13
<b>Total Other</b>	<u>8,926.54</u>
<b>Payroll Expenses</b>	7,990.39
<b>Postage</b>	3,077.24
<b>Printing</b>	5,874.55
<b>Salaries and Wages</b>	104,590.40
<b>Supplies</b>	5,186.75
<b>Training</b>	
CDP	1,491.60
Divorce	331.42
General Civil	1,214.58
Update	2,616.15
<b>Total Training</b>	<u>5,653.75</u>
<b>Transfer</b>	0.00
<b>Transfer Expense</b>	15,000.00
<b>Travel</b>	
Lodging	580.63
Meals	160.09
Mileage	6,958.45
<b>Total Travel</b>	<u>7,699.17</u>
<b>Void</b>	0.00
<b>Total Expense</b>	<u>198,354.24</u>
<b>Net Income</b>	<u><u>1,005.05</u></u>



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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through December 2010

	<u>Jan - Dec '10</u>
Anne Bachle Fifer	1,403.50
AT&T	3,178.67
Bay Harbor	32.00
BC Pizza	62.94
Ben Franklin	28.75
Bert Rousseau	2,998.73
Birchwood Country Club	875.00
Blissfest	70.00
Boyne Area Chamber of Commerce	265.00
Bruce Herbert	221.50
Char-Em Great Start	15.00
Charlevoix Chamber of Commerce	100.00
Cheryl Bauman	576.81
Child Abuse Council	20.00
City of Charlevoix	1,200.00
City of Petoskey	10.00
Conflict Resolution Services	40.00
Connie Saltonstall	363.00
Crystal Mountain	260.00
Culligan	186.75
David Pizzuti	5.00
Deb Crane	70.00
Dog Eat Dog Graphic Designs	376.25
Doug Basel	84.50
East Jordan Chamber of Commerce	120.00
Ed Engstrom	61.50
Frankenmuth Insurance	1,386.00
FraserTrebilcock Lawyers	1,340.00
Gaslight Media	1,130.40
Glen's Supermarket	94.96
Gordon Food Service	628.08
Harbor Springs Chamber of Commerce	125.00
Hi-Tech	6,226.39
Jane Millar	4,388.85
Janice Elliot	10.00
Jeff Higgs	214.50
Jim Smith	15.00
Johan's	11.40
John Campbell	18.50
John Wiley & Sons, Inc.	166.50
Jon Paul Bautel	319.50
Josie MacLean	10.00
Julienne Tomatoes	324.38
K-Mart	59.18
Karen Cole	451.00
Kathleen Lame	1,200.00
Kirsten Cochran	49.00
MACM	200.00
Mary Horan	165.00
Mason & Kammermann	4,000.00
McLean & Eakin	42.00
Meyer Hardware	35.64
Michigan State University	25.00
Mighty Fine Pizza	69.00

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through December 2010

	<u>Jan - Dec '10</u>
Northern Michigan Review	463.49
Office Max	3,258.83
Oleson's	58.54
Online Payroll Service Fee	120.00
Paul Schemanski	41.00
Payroll Distribution	112,580.79
Petoskey Chamber of Commerce	1,337.50
Petoskey Cinema	710.00
Pitney Bowes	1,568.81
Priority Health	1,163.58
Reserve Account	1,500.00
Richard Hendrian	545.00
Robert Harkness	333.50
Roger Postmus	16.00
Ron Moore	553.00
Rotary	666.50
Rotary Club of Grand Rapids	50.00
Scovies	83.70
Sherwin Williams	75.97
Sign & Design	125.00
Sky's the Limit	113.71
St. Francis Xavier	6,000.00
Stafford's Hospitality	2,358.48
State of Michigan	30.00
Steve Tresidder	600.00
Synergy	317.00
Taylor Rental	423.00
The 501 Alliance	1,142.06
The Print Shop	6,067.20
Trophy Case	210.00
Twisted Olive	200.00
United Way	50.00
Waldvogel Insurance	1,494.00
Wayne Tri	1,165.99
Weathervane	214.46
<b>TOTAL</b>	<u><u>180,967.29</u></u>

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

As of December 31, 2010

	Dec 31, '10	Dec 31, '09	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 803611	6,498.99	6,425.35	73.64	1.2%
CD Bank of N. MI 804631	5,995.45	5,848.79	146.66	2.5%
CD Char State Bank 18756	5,767.99	5,659.54	108.45	1.9%
CD Char State Bank 18910	11,903.44	11,670.24	233.20	2.0%
CD First Comm. Bank 60302215	7,705.80	7,623.94	81.86	1.1%
CD First Comm. Bank 60302716	5,502.20	5,448.10	54.10	1.0%
CD Nat'l City Bank 4160286236	0.00	5,966.67	-5,966.67	-100.0%
CD PNC Bank 22013275839	6,223.33	0.00	6,223.33	100.0%
Checking Chase	10,477.74	28,281.22	-17,803.48	-63.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,455.41	15,314.50	140.91	0.9%
Savings Chase	18,011.20	17,993.31	17.89	0.1%
Savings NW Bank 710205349	10,249.73	10,237.30	12.43	0.1%
<b>Total Checking/Savings</b>	<b>103,891.28</b>	<b>120,568.96</b>	<b>-16,677.68</b>	<b>-13.8%</b>
<b>Total Current Assets</b>	<b>103,891.28</b>	<b>120,568.96</b>	<b>-16,677.68</b>	<b>-13.8%</b>
<b>Fixed Assets</b>				
<b>Accumulated Depreciation</b>	-13,177.00	-11,213.00	-1,964.00	-17.5%
<b>Equipment</b>				
Purchase	658.00	0.00	658.00	100.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
<b>Total Equipment</b>	<b>20,472.14</b>	<b>19,814.14</b>	<b>658.00</b>	<b>3.3%</b>
<b>Total Fixed Assets</b>	<b>7,295.14</b>	<b>8,601.14</b>	<b>-1,306.00</b>	<b>-15.2%</b>
<b>Other Assets</b>				
Investments - CCCF	10,000.00	0.00	10,000.00	100.0%
Investments - PHSACF	10,000.00	0.00	10,000.00	100.0%
<b>Total Other Assets</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>100.0%</b>
<b>TOTAL ASSETS</b>	<b>131,186.42</b>	<b>129,170.10</b>	<b>2,016.32</b>	<b>1.6%</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	823.45	502.50	320.95	63.9%
Fica Tax Withheld	1,731.87	1,170.92	560.95	47.9%
State Income Tax Withheld	96.54	-32.83	129.37	394.1%
<b>Total Other Current Liabilities</b>	<b>2,427.86</b>	<b>1,416.59</b>	<b>1,011.27</b>	<b>71.4%</b>
<b>Total Current Liabilities</b>	<b>2,427.86</b>	<b>1,416.59</b>	<b>1,011.27</b>	<b>71.4%</b>
<b>Total Liabilities</b>	<b>2,427.86</b>	<b>1,416.59</b>	<b>1,011.27</b>	<b>71.4%</b>
<b>Equity</b>				
*Retained Earnings	127,753.52	121,383.98	6,369.54	5.3%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	1,005.05	6,369.54	-5,364.49	-84.2%
<b>Total Equity</b>	<b>128,758.56</b>	<b>127,753.51</b>	<b>1,005.05</b>	<b>0.8%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>131,186.42</b>	<b>129,170.10</b>	<b>2,016.32</b>	<b>1.6%</b>