

INCOME EXPENSE REPORT FEBRUARY 2015

INCOME CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
CDRP Funds			48,012.92	48,012.92	12,578.24
Agency Funds		14,403.88			
A. Charlevoix County	8,250.00	8,250.00	33,000.00	33,000.00	7,500.00
B. Emmet County	7,725.00	7,725.00	30,900.00	30,900.00	7,875.00
C. VORP Charlevoix	800.00	800.00	8,500.00	8,500.00	800.00
D. VORP Emmet	625.00	625.00	7,500.00	7,500.00	1,250.00
E. CDP Charlevoix			8,000.00	8,000.00	
E. Fees for Service	475.00	675.00	6,500.00	6,500.00	250.00
F. ACVS Fees	300.00	300.00	2,100.00	2,100.00	
G. SPED Fees			1,500.00	1,500.00	
H. Donations		46.90	500.00	500.00	64.94
I. Donor Campaign		375.00	4,000.00	4,000.00	1,275.00
K. Theatre Party					
1. Sponsorships	4,075.00	4,075.00	5,925.00	5,925.00	
2. Ticket Sales	600.00	600.00	3,185.00	3,185.00	
3. Other	1,026.00	1,026.00	1,675.00	1,675.00	
L. Reimbursement/Rebate	80.00	103.10			147.57
M. Interest	4.95	13.47	90.00	90.00	1.53
N. Training					
1. 40-Hour			4,500.00	4,500.00	
2. Roundtables					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation			1,540.00	1,540.00	
C. Petoskey Foundation			1,540.00	1,540.00	
D. United Way			1,294.75	1,294.75	
E. Charlevoix Lions					
F. Revenue Sharing					
G. Women's Club					
Transfer from Savings					
TOTAL INCOME	23,960.95	39,018.35	170,262.67	170,262.67	31,742.28
In Kind					
A. Accounting Services			400.00	400.00	
B. Volunteer Mediators	8,662.50	13,305.00	155,430.00	155,430.00	15,112.50
C. Volunteer Labor					
D. Volunteer Training			1,200.00	1,200.00	
E. Mediation Locations	550.00	900.00	6,250.00	6,250.00	600.00
F. Rent	1,300.00	2,600.00	15,600.00	15,600.00	1,300.00
G. Equipment/Supplies	234.65	263.23	400.00	400.00	625.00
H. Cell Phone	149.74	299.11	2,109.85	2,109.85	148.93
I. Theatre Party			3,003.00	3,003.00	
J. Training Locations			2,000.00	2,000.00	
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	39.90	240.00	240.00	19.95
M. Miscellaneous	25.60	25.60			
IN KIND INCOME	10,916.84	17,407.24	187,132.85	187,132.85	17,941.25
TOTAL + IN KIND INCOME	34,877.79	56,425.59	357,395.52	357,395.52	49,683.53

EXPENSE CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
1. Personnel					
A. Salaries	7,705.62	15,411.24	100,173.00	100,173.00	7,578.16
B. FICA	803.69	1,607.38	7,663.24	7,663.24	579.72
C. Worker's Compensation			594.00	594.00	
D. Unemployment		101.54	1,001.73	1,001.73	
E. Insurance/Education			5,500.00	5,500.00	
2. Accounting	605.00	605.00	2,735.00	2,735.00	
3. Advertising	320.00	515.00	2,345.00	2,345.00	30.00
4. Charlevoix Office					
A. Rent	100.00	300.00	1,200.00	1,200.00	100.00
B. Telephone	97.59	189.15	990.00	990.00	136.75
5. Communications					
A. Telephone	211.40	422.67	2,611.00	2,611.00	421.46
B. Internet	60.00	105.00	540.00	540.00	54.95
6. Contractual	193.87	331.37	2,060.00	2,060.00	185.00
7. Equipment					
A. Purchase	2,640.00	2,640.00	4,204.00	4,204.00	
B. Repair & Maintenance			300.00	300.00	
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	1,500.00	6,000.00	6,000.00	500.00
10. Other					
A. Board	290.58	326.11	728.00	728.00	168.75
B. Executive Director	25.00	388.95	1,770.00	1,770.00	189.25
C. Hospitality	30.00	126.30	755.00	755.00	
D. Licenses, Fees, Dues	147.96	530.91	1,068.00	1,068.00	10.00
E. PD			1,460.00	1,460.00	
F. Staff Retreat			125.00	125.00	
G. Theatre Party			2,655.00	2,655.00	
11. Postage	98.00	107.80	1,015.00	1,015.00	
12. Printing			2,893.75	2,893.75	555.00
13. Reimbursement					
14. Supplies	399.11	725.12	3,335.00	3,335.00	163.09
15. Training					
A. 40-Hour			5,067.05	5,067.05	
B. Roundtables			160.00	160.00	
16. Travel					
A. Lodging			825.00	825.00	
B. Meals			273.00	273.00	
C. Mileage	150.31	150.31	7,215.25	7,215.25	437.22
D. Other					5.00
TOTAL EXPENSES	14,378.13	26,083.85	169,486.02	169,486.02	11,114.35
16. Gain (Loss)		12,934.50	776.65	776.65	
Comparison of Income & Expenses			170,262.67	170,262.67	

03/09/15

NORTHERN COMMUNITY MEDIATION

Profit & Loss

February 2015

	<u>Feb '15</u>
Income	
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
Total County Funding	<u>15,975.00</u>
Fees	
ACVS	300.00
Breach of Contract	50.00
Divorce	300.00
Landlord/Tenant	75.00
Real Estate	50.00
Total Fees	<u>775.00</u>
Fund Raising	
Theatre Party	
Donation	1,026.00
Sponsor	4,075.00
Tickets	600.00
Total Theatre Party	<u>5,701.00</u>
Total Fund Raising	5,701.00
Interest	4.95
Refund	80.00
VORP	
Charlevoix	800.00
Emmet	625.00
Total VORP	<u>1,425.00</u>
Total Income	<u>23,960.95</u>
Expense	
Accounting	605.00
Advertising	320.00
Charlevoix Office	
Rent	100.00
Charlevoix Office - Other	97.59
Total Charlevoix Office	<u>197.59</u>
Communications	
Internet	60.00
Telephone	211.40
Total Communications	<u>271.40</u>
Contractual	193.87
Equipment Expense	
Purchase	2,640.00
Total Equipment Expense	<u>2,640.00</u>

03/09/15

NORTHERN COMMUNITY MEDIATION
Profit & Loss
February 2015

	<u>Feb '15</u>
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Board	290.58
Executive Director	25.00
Hospitality	30.00
Licenses, Fees, Dues	147.96
Total Other	493.54
Payroll Expenses	803.69
Postage	98.00
Salaries and Wages	7,705.62
Supplies	399.11
Travel	
Mileage	150.31
Total Travel	150.31
Void	0.00
Total Expense	14,378.13
Net Income	9,582.82

03/09/15

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
February 2015

	<u>Feb '15</u>
AT&T	353.99
Boyer Area Chamber of Commerce	140.00
Charlevoix Chamber of Commerce	150.00
Check Supply	22.95
City of Charlevoix	100.00
Crossroads Industries	35.00
EPS	2,798.87
Gaslight Media	45.00
Hi-Tech	135.00
Mason & Kammermann	605.00
McCardel Water Conditioning	5.00
MCDRPCA	115.01
Office Max	259.11
Online Payroll Service Fee	10.00
Payroll Distribution	8,509.31
Petoskey Chamber of Commerce	25.00
Postmaster	98.00
St. Francis Xavier	500.00
Terri Sevener	150.31
United Way	30.00
Weathervane	290.58
TOTAL	<u><u>14,378.13</u></u>

03/09/15

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through February 2015

	<u>Jan - Feb '15</u>
Income	
CDRP Funds	
1st Quarter	14,403.88
Total CDRP Funds	<u>14,403.88</u>
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
Total County Funding	<u>15,975.00</u>
Donation	
Donor Campaign	375.00
Mileage	46.90
Total Donation	<u>421.90</u>
Fees	
ACVS	300.00
Breach of Contract	50.00
Divorce	450.00
Landlord/Tenant	75.00
Real Estate	100.00
Total Fees	<u>975.00</u>
Fund Raising	
Theatre Party	
Donation	1,026.00
Sponsor	4,075.00
Tickets	600.00
Total Theatre Party	<u>5,701.00</u>
Total Fund Raising	<u>5,701.00</u>
Interest	13.47
Refund	103.10
VORP	
Charlevoix	800.00
Emmet	625.00
Total VORP	<u>1,425.00</u>
Total Income	<u>39,018.35</u>
Expense	
Accounting	605.00
Advertising	515.00
Charlevoix Office	
Rent	300.00
Telephone	91.56
Charlevoix Office - Other	97.59
Total Charlevoix Office	<u>489.15</u>

03/09/15

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through February 2015

	Jan - Feb '15
Communications	
Internet	105.00
Telephone	422.67
Total Communications	527.67
Contractual	331.37
Equipment Expense	
Purchase	2,640.00
Total Equipment Expense	2,640.00
Fringe Benefits	
Unemployment	101.54
Total Fringe Benefits	101.54
Occupancy	
Rent	1,500.00
Total Occupancy	1,500.00
Other	
Board	326.11
Executive Director	388.95
Hospitality	126.30
Licenses, Fees, Dues	530.91
Total Other	1,372.27
Payroll Expenses	1,607.38
Postage	107.80
Salaries and Wages	15,411.24
Supplies	725.12
Travel	
Mileage	150.31
Total Travel	150.31
Void	0.00
Total Expense	26,083.85
Net Income	12,934.50

03/09/15

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through February 2015

	<u>Jan - Feb '15</u>
AT&T	701.82
Boyne Area Chamber of Commerce	140.00
Charlevoix Chamber of Commerce	330.00
Charlevoix County Community Foundation	50.00
Chase Bank	22.95
Check Supply	22.95
City of Charlevoix	300.00
City Park Grill	35.53
Crossroads Industries	35.00
EPS	2,798.87
Gaslight Media	90.00
Hi-Tech	481.50
Jane Millar	99.08
Mason & Kammermann	605.00
McCardel Water Conditioning	8.75
MCDRPCA	115.01
Meyer Hardware	79.99
Office Max	259.11
Online Payroll Service Fee	20.00
Payroll Distribution	17,018.62
Petoskey Chamber of Commerce	405.00
Postmaster	98.00
Rotary	250.25
Sky's the Limit	43.99
St. Francis Xavier	1,500.00
Terri Sevener	150.31
The 501 Alliance	101.54
United Way	30.00
Weathervane	290.58
TOTAL	<u>26,083.85</u>

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NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of February 28, 2015

	Feb 28, '15	Feb 28, '14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,553.15	6,533.53	19.62	0.3%
CD Bank of N. MI 804631	6,178.99	6,148.19	30.80	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	30,196.50	47,889.29	-17,692.79	-37.0%
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	18,081.53	18,068.09	13.44	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	135,032.27	142,405.94	-7,373.67	-5.2%
Total Current Assets	135,032.27	142,405.94	-7,373.67	-5.2%
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	159,221.46	167,155.66	-7,934.20	-4.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	638.00	742.00	-104.00	-14.0%
Fica Tax Withheld	1,156.94	1,194.24	-37.30	-3.1%
Michigan Unemployment	1,368.16	433.98	934.18	215.3%
State Income Tax Withheld	286.26	318.66	-32.40	-10.2%
Total Other Current Liabilities	3,449.36	2,688.88	760.48	28.3%
Total Current Liabilities	3,449.36	2,688.88	760.48	28.3%
Total Liabilities	3,449.36	2,688.88	760.48	28.3%
Equity				
*Retained Earnings	142,837.61	135,886.80	6,950.81	5.1%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	12,934.50	28,579.99	-15,645.49	-54.7%
Total Equity	155,772.10	164,466.78	-8,694.68	-5.3%
TOTAL LIABILITIES & EQUITY	159,221.46	167,155.66	-7,934.20	-4.8%