

## INCOME AND EXPENSE REPORT FEBRUARY 2011

| INCOME CATEGORY               | MONTH            | YTD              | PROJECTED         | BUDGET            |
|-------------------------------|------------------|------------------|-------------------|-------------------|
| CDRP Funds                    |                  | 13,535.87        | 45,119.56         | 45,119.56         |
| Agency Funds                  |                  |                  |                   |                   |
| A. Charlevoix County          |                  | 8,250.00         | 33,000.00         | 33,000.00         |
| B. Emmet County               | 7,725.00         | 7,725.00         | 30,900.00         | 30,900.00         |
| C. VORP Charlevoix            |                  | 700.00           | 8,500.00          | 8,500.00          |
| D. VORP Emmet                 | 625.00           | 625.00           | 7,500.00          | 7,500.00          |
| E. CDP Charlevoix             |                  |                  | 8,000.00          | 8,000.00          |
| E.Fees for Service            | 350.00           | 705.00           | 4,000.00          | 4,000.00          |
| F. ACVS Fees                  |                  |                  | 1,700.00          | 1,700.00          |
| G. SPED Fees                  |                  |                  | 500.00            | 500.00            |
| H. Donations                  | 1,000.00         | 1,031.00         | 1,000.00          | 1,000.00          |
| I. Designated Gifts           |                  |                  |                   |                   |
| J. Donor Campaign             | 1,000.00         | 2,050.00         | 3,000.00          | 3,000.00          |
| K. Theatre Party              |                  |                  |                   |                   |
| 1. Sponsorships               | 2,775.00         | 3,850.00         | 5,000.00          | 5,000.00          |
| 2. Ticket Sales               | 75.00            | 150.00           | 2,500.00          | 2,500.00          |
| 3. Other                      |                  |                  | 500.00            | 500.00            |
| L. Reimbursement/Rebate       |                  |                  |                   |                   |
| M. Interest                   |                  | 1,460.52         | 1,000.00          | 1,000.00          |
| N. Training                   |                  |                  |                   |                   |
| 1. 40-Hour                    |                  |                  | 3,000.00          | 3,000.00          |
| 2. Update - Fall              |                  |                  | 600.00            | 600.00            |
| 3. General Civil              |                  |                  |                   |                   |
| Grants                        |                  |                  |                   |                   |
| A. Bay Harbor Foundation      |                  | 3,663.00         |                   |                   |
| B. Charlevoix Foundation      |                  |                  |                   |                   |
| C. Petoskey Foundation        |                  |                  |                   |                   |
| D. United Way                 |                  |                  |                   |                   |
| Transfer from Savings         |                  |                  | 15,396.03         | 15,396.03         |
| <b>TOTAL INCOME</b>           | <b>13,550.00</b> | <b>43,745.39</b> | <b>171,215.59</b> | <b>171,215.59</b> |
| In Kind                       |                  |                  |                   |                   |
| A. Accounting Services        | 75.00            | 75.00            | 500.00            | 500.00            |
| B. Volunteer Mediators        | 16,522.50        | 31,560.00        | 190,000.00        | 190,000.00        |
| C. Volunteer Labor            | 10.00            | 10.00            |                   |                   |
| D. Volunteer Training         | 600.00           | 600.00           |                   |                   |
| E. Mediation Locations        | 500.00           | 1,150.00         | 4,500.00          | 4,500.00          |
| F. Rent                       | 1,300.00         | 2,600.00         | 15,600.00         | 15,600.00         |
| G. Equipment/Supplies         | 160.00           | 160.00           |                   |                   |
| H. Cell Phone                 |                  | 81.53            | 1,103.00          | 1,103.00          |
| I. Theatre Party              |                  |                  | 2,450.00          | 2,450.00          |
| J. Training Locations         |                  |                  | 4,000.00          | 4,000.00          |
| K. Mileage                    |                  | 70.00            | 500.00            | 500.00            |
| L. GoToMyPC                   | 19.95            | 39.90            | 190.00            | 190.00            |
| <b>IN KIND INCOME</b>         | <b>19,187.45</b> | <b>36,346.43</b> | <b>218,843.00</b> | <b>218,843.00</b> |
| <b>TOTAL + IN KIND INCOME</b> | <b>32,737.45</b> | <b>80,091.82</b> | <b>390,058.59</b> | <b>390,058.59</b> |

| EXPENSE CATEGORY                | MONTH           | YTD              | PROJECTED         | BUDGET            |
|---------------------------------|-----------------|------------------|-------------------|-------------------|
| 1. Personnel                    |                 |                  |                   |                   |
| A. Salaries                     | 7,589.24        | 15,178.48        | 98,660.00         | 98,660.00         |
| B. FICA                         | 580.58          | 1,161.16         | 7,547.49          | 7,547.49          |
| C. Worker's Compensation        |                 |                  | 604.00            | 604.00            |
| D. Unemployment                 |                 | 132.34           | 986.60            | 986.60            |
| E. Insurance/Education          |                 | 198.59           | 7,500.00          | 7,500.00          |
| 2. Accounting                   |                 |                  | 3,800.00          | 3,800.00          |
| 3. Advertising                  | 42.77           | 237.77           | 1,430.00          | 1,430.00          |
| 4. Charlevoix Office            |                 |                  |                   |                   |
| A. Rent                         | 100.00          | 200.00           | 1,200.00          | 1,200.00          |
| B. Telephone                    |                 | 46.49            | 650.00            | 650.00            |
| C. Supplies                     |                 |                  | 0.00              | 0.00              |
| 5.. Communications              |                 |                  |                   |                   |
| A. Telephone                    |                 | 215.40           | 2,500.00          | 2,500.00          |
| B. Internet                     |                 | 52.95            | 660.00            | 660.00            |
| 6. Contractual                  |                 | 60.00            | 2,000.00          | 2,000.00          |
| 7. Equipment                    |                 |                  |                   |                   |
| A. Purchase                     |                 |                  | 0.00              | 0.00              |
| B. Repair & Maintenance         |                 |                  | 1,500.00          | 1,500.00          |
| 8. Insurance                    |                 |                  |                   |                   |
| A. Employment Practices         |                 |                  | 235.00            | 235.00            |
| B. Directors & Officers         |                 |                  | 1,333.00          | 1,333.00          |
| C. Commercial Umbrella          |                 |                  | 300.00            | 300.00            |
| D. Business Protection          |                 |                  | 430.00            | 430.00            |
| 9. Occupancy - Rent             | 500.00          | 1,000.00         | 6,000.00          | 6,000.00          |
| 10. Other                       |                 |                  |                   |                   |
| A. Board                        | 199.63          | 382.13           | 855.00            | 855.00            |
| B. Dinner Party                 | 40.00           | 40.00            |                   |                   |
| C. Executive Director           | 22.92           | 334.52           | 1,875.00          | 1,875.00          |
| D. Hospitality                  | 106.83          | 150.82           | 650.00            | 650.00            |
| E. Licenses, Fees, Dues         | 10.00           | 20.00            | 812.50            | 812.50            |
| F. PD                           | 10.00           | 10.00            | 600.00            | 600.00            |
| G. Shoplifting                  |                 |                  |                   |                   |
| H. Staff Retreat                |                 |                  | 100.00            | 100.00            |
| I. Theatre Party                |                 |                  | 2,445.00          | 2,445.00          |
| 11. Postage                     |                 |                  | 2,000.00          | 2,000.00          |
| 12. Printing                    |                 |                  | 2,000.00          | 2,000.00          |
| 13. Supplies                    | 148.27          | 161.27           | 3,000.00          | 3,000.00          |
| 14 Training                     |                 |                  |                   |                   |
| A. 40-Hour                      |                 |                  | 7,900.00          | 7,900.00          |
| B. General Civil                |                 |                  |                   |                   |
| C. Update - Fall                |                 |                  | 2,400.00          | 2,400.00          |
| D. Child Protection             |                 |                  |                   |                   |
| E. Divorce                      |                 |                  |                   |                   |
| 15. Travel                      |                 |                  |                   |                   |
| A. Lodging                      |                 |                  | 585.00            | 585.00            |
| B. Meals                        |                 |                  | 157.00            | 157.00            |
| C. Mileage                      | 36.00           | 248.16           | 8,500.00          | 8,500.00          |
| D. Other                        |                 |                  |                   |                   |
| <b>TOTAL EXPENSES</b>           | <b>9,386.24</b> | <b>19,830.08</b> | <b>171,215.59</b> | <b>171,215.59</b> |
| 16. Gain (Loss)                 |                 |                  |                   |                   |
| Comparison of Income & Expenses |                 |                  |                   |                   |

03/22/11

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

February 2011

|                                | <u>Feb '11</u>   |
|--------------------------------|------------------|
| <b>Income</b>                  |                  |
| <b>County Funding</b>          |                  |
| Emmet                          | 7,725.00         |
| <b>Total County Funding</b>    | <u>7,725.00</u>  |
| <b>Donation</b>                |                  |
| Donor Campaign                 | 1,000.00         |
| Donation - Other               | 1,000.00         |
| <b>Total Donation</b>          | <u>2,000.00</u>  |
| <b>Fees</b>                    |                  |
| Divorce                        | 350.00           |
| <b>Total Fees</b>              | <u>350.00</u>    |
| <b>Fund Raising</b>            |                  |
| Theatre Party                  |                  |
| Sponsor                        | 2,775.00         |
| Tickets                        | 75.00            |
| <b>Total Theatre Party</b>     | <u>2,850.00</u>  |
| <b>Total Fund Raising</b>      | <u>2,850.00</u>  |
| <b>VORP</b>                    |                  |
| Emmet                          | 625.00           |
| <b>Total VORP</b>              | <u>625.00</u>    |
| <b>Total Income</b>            | <u>13,550.00</u> |
| <b>Expense</b>                 |                  |
| <b>Advertising</b>             | 42.77            |
| <b>Charlevoix Office</b>       |                  |
| Rent                           | 100.00           |
| <b>Total Charlevoix Office</b> | <u>100.00</u>    |
| <b>Occupancy</b>               |                  |
| Rent                           | 500.00           |
| <b>Total Occupancy</b>         | <u>500.00</u>    |
| <b>Other</b>                   |                  |
| Board                          | 199.63           |
| Dinner Party                   | 40.00            |
| Executive Director             | 22.92            |
| Hospitality                    | 106.83           |
| Licenses, Fees, Dues           | 10.00            |
| PD                             | 10.00            |
| <b>Total Other</b>             | <u>389.38</u>    |
| <b>Payroll Expenses</b>        | 580.58           |
| <b>Salaries and Wages</b>      | 7,589.24         |
| <b>Supplies</b>                | 148.27           |
| <b>Travel</b>                  |                  |
| Mileage                        | 36.00            |
| <b>Total Travel</b>            | <u>36.00</u>     |

03/22/11

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
February 2011

|               | <u>Feb '11</u>         |
|---------------|------------------------|
| Void          | <u>0.00</u>            |
| Total Expense | <u>9,386.24</u>        |
| Net Income    | <u><u>4,163.76</u></u> |

03/22/11

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

|  | <u>Feb '11</u>                |
|--|-------------------------------|
| Charlevoix County Community Foundation | 10.00                         |
| City of Charlevoix                     | 100.00                        |
| Jane Millar                            | 265.12                        |
| Office Max                             | 153.16                        |
| Online Payroll Service Fee             | 10.00                         |
| Payroll Distribution                   | 8,169.82                      |
| St. Francis Xavier                     | 500.00                        |
| Weathervane                            | 178.14                        |
| <b>TOTAL</b>                           | <b><u><u>9,386.24</u></u></b> |

03/22/11

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through February 2011

|                                | <u>Jan - Feb '11</u> |
|--------------------------------|----------------------|
| <b>Income</b>                  |                      |
| <b>CDRP Funds</b>              |                      |
| 1st Quarter                    | 13,535.87            |
| <b>Total CDRP Funds</b>        | <u>13,535.87</u>     |
| <b>County Funding</b>          |                      |
| Charlevoix                     | 8,250.00             |
| Emmet                          | 7,725.00             |
| <b>Total County Funding</b>    | <u>15,975.00</u>     |
| <b>Donation</b>                |                      |
| Donor Campaign                 | 2,050.00             |
| Mileage                        | 31.00                |
| Donation - Other               | 1,000.00             |
| <b>Total Donation</b>          | <u>3,081.00</u>      |
| <b>Fees</b>                    |                      |
| Breach of Contract             | 40.00                |
| Divorce                        | 625.00               |
| Domestic                       | 40.00                |
| <b>Total Fees</b>              | <u>705.00</u>        |
| <b>Fund Raising</b>            |                      |
| Theatre Party                  |                      |
| Sponsor                        | 3,850.00             |
| Tickets                        | 150.00               |
| <b>Total Theatre Party</b>     | <u>4,000.00</u>      |
| <b>Total Fund Raising</b>      | 4,000.00             |
| <b>Grants</b>                  |                      |
| Bay Harbor                     | 3,663.00             |
| <b>Total Grants</b>            | <u>3,663.00</u>      |
| <b>Interest</b>                | 1,460.52             |
| <b>VORP</b>                    |                      |
| Charlevoix                     | 700.00               |
| Emmet                          | 625.00               |
| <b>Total VORP</b>              | <u>1,325.00</u>      |
| <b>Total Income</b>            | <u>43,745.39</u>     |
| <b>Expense</b>                 |                      |
| Advertising                    | 237.77               |
| Benefits                       | 198.59               |
| Charlevoix Office              |                      |
| Rent                           | 200.00               |
| Telephone                      | 46.49                |
| <b>Total Charlevoix Office</b> | <u>246.49</u>        |

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through February 2011

|                              | <u>Jan - Feb '11</u>    |
|------------------------------|-------------------------|
| <b>Communications</b>        |                         |
| Internet                     | 52.95                   |
| Telephone                    | 215.40                  |
| <b>Total Communications</b>  | <u>268.35</u>           |
| <b>Contractual</b>           | 60.00                   |
| <b>Fringe Benefits</b>       |                         |
| Unemployment                 | 132.34                  |
| <b>Total Fringe Benefits</b> | <u>132.34</u>           |
| <b>Occupancy</b>             |                         |
| Rent                         | 1,000.00                |
| <b>Total Occupancy</b>       | <u>1,000.00</u>         |
| <b>Other</b>                 |                         |
| Board                        | 382.13                  |
| Dinner Party                 | 40.00                   |
| Executive Director           | 334.52                  |
| Hospitality                  | 150.82                  |
| Licenses, Fees, Dues         | 20.00                   |
| PD                           | 10.00                   |
| <b>Total Other</b>           | <u>937.47</u>           |
| <b>Payroll Expenses</b>      | 1,161.16                |
| <b>Salaries and Wages</b>    | 15,178.48               |
| <b>Supplies</b>              | 161.27                  |
| <b>Travel</b>                |                         |
| Mileage                      | 248.16                  |
| <b>Total Travel</b>          | <u>248.16</u>           |
| <b>Void</b>                  | 0.00                    |
| <b>Total Expense</b>         | <u>19,830.08</u>        |
| <b>Net Income</b>            | <u><u>23,915.31</u></u> |

03/22/11

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

|  | <u>Jan - Feb '11</u>           |
|--|--------------------------------|
| AT&T                                   | 261.89                         |
| Bert Rousseau                          | 325.79                         |
| Charlevoix Chamber of Commerce         | 150.00                         |
| Charlevoix County Community Foundation | 10.00                          |
| City of Charlevoix                     | 200.00                         |
| Culligan                               | 5.00                           |
| Gaslight Media                         | 82.95                          |
| Hi-Tech                                | 60.00                          |
| Jane Millar                            | 265.12                         |
| John Wiley & Sons, Inc.                | 166.50                         |
| Office Max                             | 153.16                         |
| Online Payroll Service Fee             | 20.00                          |
| Payroll Distribution                   | 16,339.64                      |
| Rotary                                 | 187.25                         |
| Sky's the Limit                        | 43.99                          |
| St. Francis Xavier                     | 1,000.00                       |
| Stafford's Hospitality                 | 124.35                         |
| The 501 Alliance                       | 132.34                         |
| Trophy Case                            | 24.00                          |
| Wayne Tri                              | 99.96                          |
| Weathervane                            | 178.14                         |
| <b>TOTAL</b>                           | <b><u><u>19,830.08</u></u></b> |



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

As of February 28, 2011

|  | Feb 28, '11       | Feb 28, '10       | \$ 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                         | 32,187.63         | 49,076.87         | -16,889.24        | -34.4%        |
| Petty Cash                             | 100.00            | 100.00            | 0.00              | 0.0%          |
| Savings Bay Winds                      | 15,455.41         | 15,342.37         | 113.04            | 0.7%          |
| Savings Chase                          | 18,012.72         | 17,996.10         | 16.62             | 0.1%          |
| Savings NW Bank 710205349              | 10,249.73         | 10,237.30         | 12.43             | 0.1%          |
| <b>Total Checking/Savings</b>          | <b>125,602.69</b> | <b>141,395.27</b> | <b>-15,792.58</b> | <b>-11.2%</b> |
| <b>Total Current Assets</b>            | <b>125,602.69</b> | <b>141,395.27</b> | <b>-15,792.58</b> | <b>-11.2%</b> |
| <b>Fixed Assets</b>                    |                   |                   |                   |               |
| Accumulated Depreciation               | -13,177.00        | -11,213.00        | -1,964.00         | -17.5%        |
| <b>Equipment</b>                       |                   |                   |                   |               |
| Equipment Repair                       | 25.00             | 0.00              | 25.00             | 100.0%        |
| 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>20,497.14</b>  | <b>19,814.14</b>  | <b>683.00</b>     | <b>3.5%</b>   |
| <b>Total Fixed Assets</b>              | <b>7,320.14</b>   | <b>8,601.14</b>   | <b>-1,281.00</b>  | <b>-14.9%</b> |
| <b>Other Assets</b>                    |                   |                   |                   |               |
| Investments - CCCF                     | 10,664.57         | 0.00              | 10,664.57         | 100.0%        |
| Investments - PHSACF                   | 10,794.43         | 0.00              | 10,794.43         | 100.0%        |
| <b>Total Other Assets</b>              | <b>21,459.00</b>  | <b>0.00</b>       | <b>21,459.00</b>  | <b>100.0%</b> |
| <b>TOTAL ASSETS</b>                    | <b>154,381.83</b> | <b>149,996.41</b> | <b>4,385.42</b>   | <b>2.9%</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            | 672.28            | 532.66            | 139.62            | 26.2%         |
| Fica Tax Withheld                      | 1,009.39          | 1,167.87          | -158.48           | -13.6%        |
| Processing Fee                         | 6.00              | 0.00              | 6.00              | 100.0%        |
| State Income Tax Withheld              | 244.29            | -33.71            | 278.00            | 824.7%        |
| <b>Total Other Current Liabilities</b> | <b>1,707.96</b>   | <b>1,442.82</b>   | <b>265.14</b>     | <b>18.4%</b>  |
| <b>Total Current Liabilities</b>       | <b>1,707.96</b>   | <b>1,442.82</b>   | <b>265.14</b>     | <b>18.4%</b>  |
| <b>Total Liabilities</b>               | <b>1,707.96</b>   | <b>1,442.82</b>   | <b>265.14</b>     | <b>18.4%</b>  |
| <b>Equity</b>                          |                   |                   |                   |               |
| *Retained Earnings                     | 128,758.57        | 127,753.52        | 1,005.05          | 0.8%          |
| Opening Bal Equity                     | -0.01             | -0.01             | 0.00              | 0.0%          |
| Net Income                             | 23,915.31         | 20,800.08         | 3,115.23          | 15.0%         |
| <b>Total Equity</b>                    | <b>152,673.87</b> | <b>148,553.59</b> | <b>4,120.28</b>   | <b>2.8%</b>   |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>154,381.83</b> | <b>149,996.41</b> | <b>4,385.42</b>   | <b>2.9%</b>   |