

**INCOME AND EXPENSE  
FEBRUARY 2009**

<b>INCOME CATEGORY</b>	<b>MONTH</b>	<b>YTD</b>	<b>PROJECTED</b>	<b>BUDGET</b>
CDRP Funds		16,467.79	54,892.64	54,892.64
Agency Funds				
A. Charlevoix County			30,000.00	30,000.00
B. Emmet County			30,000.00	30,000.00
C. VORP Charlevoix	700.00	1,400.00	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. Donations	25.00	865.00	1,000.00	450.00
F. Fees for Service	350.00	830.00	3,000.00	3,000.00
G. Designated Gifts				
H. Donor Campaign			3,000.00	3,000.00
I. SPED Fees	200.00	200.00	1,000.00	1,000.00
J. Theatre Party				
1. Sponsorships	2,225.00	2,225.00	5,025.00	6,000.00
2. Ticket Sales	400.00	400.00	2,000.00	3,000.00
3. Other				
K. Reimbursement/Rebate	205.83	205.83		
L. Interest	48.31	107.46	1,000.00	1,000.00
M. Training				
1. 40-Hour			1,500.00	1,500.00
2. Update	1,835.00	1,835.00	1,835.00	600.00
3. General Civil			300.00	300.00
4. Char-Em ISD/SPED			800.00	800.00
5. Divorce/Domestic Violence		76.25	76.25	
N. Fund Raising/Other				
O. Restitution Income		27.00	27.00	
P. Shoplifting	232.52	232.52	232.52	
Grants				
A. Bay Harbor Foundation		3,362.00	3,362.00	
B. Charlevoix Foundation	175.00	175.00	175.00	
Rent	225.00	425.00	2,400.00	2,400.00
<b>TOTAL INCOME</b>	<b>7,246.66</b>	<b>29,458.85</b>	<b>165,625.41</b>	<b>161,942.64</b>
In Kind				
A. Accounting Services	65.00	65.00	400.00	400.00
B. Volunteer Mediators	11,947.50	32,287.50	166,000.00	166,000.00
C. Volunteer Labor				
D. Volunteer Training				
E. Mediation Locations	250.00	250.00	4,000.00	4,000.00
F. Rent	1,300.00	2,600.00	15,600.00	15,600.00
G. Equipment/Supplies				
H. Cell Phone	45.66	91.65	700.00	700.00
I. Theatre Party			800.00	800.00
J. Mileage		18.18		
K. Training Locations			4,000.00	4,000.00
<b>IN KIND INCOME</b>	<b>13,608.16</b>	<b>35,312.33</b>	<b>191,500.00</b>	<b>191,500.00</b>
<b>TOTAL + IN KIND INCOME</b>	<b>20,854.82</b>	<b>64,771.18</b>	<b>357,125.41</b>	<b>353,442.64</b>

EXPENSE CATEGORY	MONTH	YTD	PROJECTED	BUDGET
1. Personnel				
A. Salaries	7,596.16	18,990.40	98,750.00	98,750.00
B. FICA	581.10	1,452.75	7,554.38	7,554.38
C. Worker's Compensation			531.00	531.00
D. Unemployment		5.04	987.50	987.50
2. Accounting	360.00	360.00	3,775.00	3,775.00
3. Training				
A. 40-Hour			4,500.00	4,500.00
B. General Civil			300.00	300.00
C. Update	30.75	30.75	2,700.00	2,700.00
4. Contractual		364.95	2,200.00	2,200.00
5. Travel				
A. Lodging			585.00	585.00
B. Meals			635.25	635.25
C. Mileage	57.20	208.35	8,482.50	8,482.50
D. Other				
6. Equipment				
A. Purchase	377.95	591.90	1,223.52	1,223.52
B. Repair & Maintenance	389.00	414.00	1,100.00	1,100.00
7. Operating Expenses				
A. Occupancy - Rent	500.00	1,000.00	6,000.00	6,000.00
B. Supplies	261.08	715.09	3,000.00	3,000.00
C. Communications				
1. Telephone	143.85	282.73	1,600.00	1,600.00
2. Internet	52.99	103.94	850.00	850.00
D. Postage	300.00	393.60	2,000.00	2,000.00
E. Printing			2,500.00	2,500.00
F. Insurance				
1. Employment Practices			224.00	224.00
2. Directors & Officers			1,270.00	1,270.00
3. Commercial Umbrella			300.00	300.00
4. Business Protection			460.00	460.00
8. Advertising	30.00	105.00	910.00	910.00
9. Restitution Expense		27.00	27.00	
10. Other				
A. Board		4.50	945.00	945.00
B. Executive Director		200.50	1,310.00	1,310.00
C. Hospitality	3.00	85.75	1,100.00	1,100.00
D. PD			1,200.00	1,200.00
E. Licenses, Fees, Dues	10.00	288.95	575.00	575.00
F. Annual Meeting				
G. Theatre Party			2,445.00	2,445.00
H. Shoplifting	45.00	45.00		
11. Grants				
A. Bay Harbor Foundation				
12. Charlevoix Office				
A. Rent	100.00	200.00	1,200.00	1,200.00
B. Telephone	48.22	91.89	600.00	600.00
C. Chamber				
D. Internet				
E. Supplies	16.31	16.31	129.49	129.49
<b>TOTAL EXPENSES</b>	<b>10,902.61</b>	<b>25,978.40</b>	<b>161,969.64</b>	<b>161,942.64</b>
12. Gain (Loss)			3,655.77	
Comparison of Income & Expenses			<b>165,625.41</b>	<b>161,942.64</b>

03/03/09

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

February 2009

	<u>Feb '09</u>
<b>Income</b>	
<b>Donation</b>	25.00
<b>Fees</b>	
Divorce	250.00
Shoplifting	100.00
SPED	200.00
<b>Total Fees</b>	<u>550.00</u>
<b>Fund Raising</b>	
Theatre Party	
Sponsor	2,225.00
Tickets	400.00
<b>Total Theatre Party</b>	<u>2,625.00</u>
<b>Total Fund Raising</b>	2,625.00
<b>Grants</b>	
Charlevoix Foundation	175.00
<b>Total Grants</b>	175.00
Interest	48.31
Refund	205.83
Rental Income	225.00
Shoplifting	232.52
<b>Training &amp; Workshops</b>	
Update	1,835.00
<b>Total Training &amp; Workshops</b>	<u>1,835.00</u>
<b>VORP</b>	
Charlevoix	700.00
Emmet	625.00
<b>Total VORP</b>	<u>1,325.00</u>
<b>Total Income</b>	7,246.66
<b>Expense</b>	
Accounting	360.00
Advertising	30.00
<b>Charlevoix Office</b>	
Rent	100.00
Supplies	16.31
Telephone	48.22
<b>Total Charlevoix Office</b>	<u>164.53</u>
<b>Communications</b>	
Internet	52.99
Telephone	143.85
<b>Total Communications</b>	<u>196.84</u>
<b>Equipment Expense</b>	
Purchase	377.95
Repair & Maintenance	389.00
<b>Total Equipment Expense</b>	<u>766.95</u>

03/03/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

February 2009

	<u>Feb '09</u>
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Hospitality	3.00
Licenses, Fees, Dues	10.00
Shoplifting Preventative	45.00
Total Other	58.00
Payroll Expenses	581.10
Postage	300.00
Salaries and Wages	7,596.16
Supplies	261.08
Training	
Update	30.75
Total Training	30.75
Travel	
Mileage	57.20
Total Travel	57.20
Total Expense	10,902.61
Net Income	<u><u>-3,655.95</u></u>

03/03/09

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
February 2009

	<u>Feb '09</u>
AT&T	192.07
Bert Rousseau	88.99
City of Charlevoix	100.00
Culligan	37.00
Gaslight Media	82.99
Gordon Food Service	29.16
Hi-Tech	766.95
Mason & Kammermann	360.00
Office Max	118.21
Oleson's	75.67
Online Payroll Service Fee	10.00
Payroll Distribution	8,177.26
Radio Shack	16.31
Register of Copyrights	45.00
Reserve Account	300.00
Sky's the Limit	3.00
St. Francis Xavier	500.00
<b>TOTAL</b>	<u><u>10,902.61</u></u>

03/04/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through February 2009

	<u>Jan - Feb '09</u>
<b>Income</b>	
<b>CDRP Funds</b>	
1st Quarter	16,467.79
<b>Total CDRP Funds</b>	16,467.79
<b>Donation</b>	865.00
<b>Fees</b>	
Breach of Contract	40.00
Divorce	400.00
Domestic	150.00
Landlord/Tenant	40.00
Observation	100.00
Shoplifting	100.00
SPED	200.00
<b>Total Fees</b>	1,030.00
<b>Fund Raising</b>	
Theatre Party	
Sponsor	2,225.00
Tickets	400.00
<b>Total Theatre Party</b>	2,625.00
<b>Total Fund Raising</b>	2,625.00
<b>Grants</b>	
Bay Harbor	3,362.00
Charlevoix Foundation	175.00
<b>Total Grants</b>	3,537.00
Interest	107.46
Refund	205.83
Rental Income	425.00
Restitution Income	27.00
Shoplifting	232.52
<b>Training &amp; Workshops</b>	
Divorce	76.25
Update	1,835.00
<b>Total Training &amp; Workshops</b>	1,911.25
<b>VORP</b>	
Charlevoix	1,400.00
Emmet	625.00
<b>Total VORP</b>	2,025.00
<b>Total Income</b>	<b>29,458.85</b>
<b>Expense</b>	
Accounting	360.00
Advertising	105.00

03/04/09

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through February 2009

	<u>Jan - Feb '09</u>
<b>Charlevoix Office</b>	
Rent	200.00
Supplies	16.31
Telephone	91.89
<b>Total Charlevoix Office</b>	<u>308.20</u>
<b>Communications</b>	
Internet	103.94
Telephone	282.73
<b>Total Communications</b>	<u>386.67</u>
<b>Contractual</b>	364.95
<b>Equipment Expense</b>	
Purchase	591.90
Repair & Maintenance	414.00
<b>Total Equipment Expense</b>	<u>1,005.90</u>
<b>Fringe Benefits</b>	
Unemployment	5.04
<b>Total Fringe Benefits</b>	<u>5.04</u>
<b>Occupancy</b>	
Rent	1,000.00
<b>Total Occupancy</b>	<u>1,000.00</u>
<b>Other</b>	
Board	4.50
Executive Director	200.50
Hospitality	85.75
Licenses, Fees, Dues	288.95
Shoplifting Preventative	45.00
<b>Total Other</b>	<u>624.70</u>
<b>Payroll Expenses</b>	1,452.75
<b>Postage</b>	393.60
<b>Restitution Expense</b>	27.00
<b>Salaries and Wages</b>	18,990.40
<b>Supplies</b>	715.09
<b>Training</b>	
Update	30.75
<b>Total Training</b>	<u>30.75</u>
<b>Travel</b>	
Mileage	208.35
<b>Total Travel</b>	<u>208.35</u>
<b>Total Expense</b>	<u>25,978.40</u>
<b>Net Income</b>	<u><u>3,480.45</u></u>

03/03/09

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through February 2009

	<u>Jan - Feb '09</u>
AT&T	374.62
Bert Rousseau	172.96
Cheryl Bauman	69.01
City of Charlevoix	200.00
Culligan	37.00
David Searles	25.75
Gaslight Media	193.94
Gordon Food Service	58.32
Hi-Tech	1,370.85
Jane Millar	95.45
Mason & Kammermann	360.00
Melanie Bunn	27.00
Office Max	449.48
Oleson's	75.67
Online Payroll Service Fee	20.00
Payroll Distribution	20,443.15
Petoskey Chamber of Commerce	275.00
Pitney Bowes	93.60
Printed Checks	18.95
Radio Shack	16.31
Register of Copyrights	45.00
Reserve Account	300.00
Rotary	175.50
Sky's the Limit	57.00
St. Francis Xavier	1,000.00
Stafford's Hospitality	18.80
The 501 Alliance	5.04
<b>TOTAL</b>	<u><u>25,978.40</u></u>



03/03/09

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**  
As of February 28, 2009

	Feb 28, '09	Feb 29, '08	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 802164	5,704.82	5,481.63	223.19	4.1%
CD Bank of N. MI 803611	6,231.44	5,970.01	261.43	4.4%
CD Char State Bank 16925	5,277.40	5,277.40	0.00	0.0%
CD Char State Bank 18524	0.00	10,765.13	-10,765.13	-100.0%
CD Char State Bank 18910	11,129.36	0.00	11,129.36	100.0%
CD First Comm. Bank 60302215	7,565.00	7,565.00	0.00	0.0%
CD First Comm. Bank 60302716	5,128.54	5,128.54	0.00	0.0%
CD Nat'l City Bank 4160286236	5,472.24	5,472.24	0.00	0.0%
Checking Chase	27,538.34	23,126.47	4,411.87	19.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,100.78	0.00	15,100.78	100.0%
Savings Chase	17,976.74	27,904.86	-9,928.12	-35.6%
Savings NW Bank 710205349	10,198.65	10,163.34	35.31	0.4%
<b>Total Checking/Savings</b>	<u>117,423.31</u>	<u>106,954.62</u>	<u>10,468.69</u>	<u>9.8%</u>
<b>Total Current Assets</b>	<u>117,423.31</u>	<u>106,954.62</u>	<u>10,468.69</u>	<u>9.8%</u>
<b>Fixed Assets</b>				
Accumulated Depreciation	-11,213.00	-11,213.00	0.00	0.0%
Equipment	19,814.14	19,814.14	0.00	0.0%
<b>Total Fixed Assets</b>	<u>8,601.14</u>	<u>8,601.14</u>	<u>0.00</u>	<u>0.0%</u>
<b>TOTAL ASSETS</b>	<u><u>126,024.45</u></u>	<u><u>115,555.76</u></u>	<u><u>10,468.69</u></u>	<u><u>9.1%</u></u>
<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	627.74	1,058.97	-431.23	-40.7%
Fica Tax Withheld	1,162.23	1,699.23	-537.00	-31.6%
State Income Tax Withheld	15.38	1,677.04	-1,661.66	-99.1%
<b>Total Other Current Liabilities</b>	<u>1,581.35</u>	<u>4,211.24</u>	<u>-2,629.89</u>	<u>-62.5%</u>
<b>Total Current Liabilities</b>	<u>1,581.35</u>	<u>4,211.24</u>	<u>-2,629.89</u>	<u>-62.5%</u>
<b>Total Liabilities</b>	<u>1,581.35</u>	<u>4,211.24</u>	<u>-2,629.89</u>	<u>-62.5%</u>
<b>Equity</b>				
*Retained Earnings	120,962.66	101,313.70	19,648.96	19.4%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	3,480.45	10,030.83	-6,550.38	-65.3%
<b>Total Equity</b>	<u>124,443.10</u>	<u>111,344.52</u>	<u>13,098.58</u>	<u>11.8%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>126,024.45</u></u>	<u><u>115,555.76</u></u>	<u><u>10,468.69</u></u>	<u><u>9.1%</u></u>