

INCOME EXPENSE REPORT JULY 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds		25,469.23	46,307.69	46,307.69	23,060.10
Agency Funds					
A. Charlevoix County		16,500.00	33,000.00	33,000.00	18,000.00
B. Emmet County		15,450.00	30,900.00	30,900.00	15,750.00
C. VORP Charlevoix	700.00	4,300.00	8,500.00	8,500.00	4,300.00
D. VORP Emmet		2,500.00	7,500.00	7,500.00	4,375.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	945.00	4,705.00	5,000.00	5,000.00	4,562.50
F. ACVS Fees		2,000.00	2,000.00	2,300.00	2,000.00
G. SPED Fees		2,000.00	500.00	2,000.00	
H. Donations		53.00	3,500.00	2,500.00	2,334.81
I. Designated Gifts					
J. Donor Campaign		2,748.50	2,000.00	3,000.00	1,325.00
K. Theatre Party					
1. Sponsorships		5,925.00	6,500.00	5,925.00	6,045.65
2. Ticket Sales		3,185.00	2,900.00	3,185.00	2,850.00
3. Other		1,674.50	600.00	1,674.50	1,672.40
L. Reimbursement/Rebate	30.00	144.25		114.25	147.57
M. Interest	7.67	59.95	200.00	100.00	67.31
N. Training					
1. 40-Hour					950.00
2. Advanced - Spring		4,945.00		4,945.00	1,500.00
3. Special Education					
4. Corporate					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation		350.00		350.00	
C. Petoskey Foundation		1,834.00	1,484.00	1,834.00	
D. United Way		2,381.25	1,086.50	6,265.50	1,711.50
E. Charlevoix Lions					
F. Revenue Sharing		4,600.00	4,600.00	9,334.00	
G. Women's Club					
Transfer from Savings					
TOTAL INCOME	1,682.67	108,824.68	164,578.19	182,734.94	98,651.84
In Kind					
A. Accounting Services		200.00	500.00	500.00	285.00
B. Volunteer Mediators	15,075.00	98,400.00	193,762.50	193,762.50	100,650.00
C. Volunteer Labor		1,260.00		1,260.00	
D. Volunteer Training			1,200.00	1,200.00	3,600.00
E. Mediation Locations	600.00	4,000.00	6,840.00	6,600.00	3,900.00
F. Rent	1,300.00	9,100.00	15,600.00	15,600.00	7,800.00
G. Equipment/Supplies		306.50	500.00	500.00	1,987.98
H. Cell Phone	237.52	1,105.53	2,109.85	2,109.85	1,045.27
I. Theatre Party		3,003.00	1,550.00	3,003.00	1,531.00
J. Training Locations			800.00	0.00	2,000.00
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	139.65	240.00	240.00	119.70
M. Refund					150.00
IN KIND INCOME	17,232.47	117,514.68	223,602.35	225,275.35	123,203.82
TOTAL + IN KIND INCOME	18,915.14	226,339.36	388,180.54	408,010.29	221,855.66

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	7,805.60	58,542.00	101,473.00	101,473.00	56,836.20
B. FICA	597.13	5,311.27	7,762.68	7,762.68	4,347.96
C. Worker's Compensation			634.00	634.00	
D. Unemployment	172.68	752.40	1,014.73	1,014.73	792.30
E. Insurance/Education		46.06	7,500.00	7,500.00	750.50
2. Accounting		585.00	1,500.00	1,500.00	975.00
3. Advertising	220.00	1,596.31	1,595.00	1,895.00	1,035.00
4. Charlevoix Office					
A. Rent	100.00	700.00	1,200.00	1,200.00	700.00
B. Telephone	92.62	568.90	855.00	855.00	425.47
5.. Communications					
A. Telephone	211.36	1,540.32	2,100.00	2,100.00	1,132.11
B. Internet	45.00	462.30	800.00	900.00	329.70
6. Contractual	45.00	2,322.00	1,600.00	2,600.00	1,134.50
7. Equipment					
A. Purchase		3,661.65	500.00	5,592.00	409.94
B. Repair & Maintenance	25.00	197.50	500.00	500.00	330.00
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	3,500.00	6,000.00	6,000.00	3,000.00
10. Other					
A. Board		1,938.15	2,314.19	2,314.19	502.34
B. Executive Director	214.75	1,049.11	1,827.00	1,827.00	954.43
C. Hospitality		827.89	635.00	1,200.00	451.89
D. Licenses, Fees, Dues	30.00	675.00	1,167.00	1,167.00	552.95
E. PD	240.00	1,060.00	1,150.00	1,150.00	360.00
F. Staff Retreat			125.00	125.00	
G. Theatre Party		4,126.24	2,248.00	4,126.24	3,881.56
11. Postage	300.00	954.56	900.00	1,000.00	322.28
12. Printing	690.00	2,533.00	1,850.00	2,600.00	2,257.00
13. Reimbursement	3.73	3.73			
14. Supplies	133.30	2,367.76	3,000.00	3,000.00	1,435.14
15. Training					
A. 40-Hour					5,704.41
B. Advanced Spring		3,981.45		3981.45	2,452.63
C. Advanced Fall					
D. Security		696.00		696	
D. Roundtables			160.00	160.00	
16. Travel					
A. Lodging		435.32	585.00	585.00	127.14
B. Meals		251.14	235.50	300.00	78.90
C. Mileage	61.02	2,186.75	8,766.25	8,766.25	2,507.94
D. Other		7.00		10.00	15.00
TOTAL EXPENSES	11,487.19	102,878.81	162,221.35	176,758.54	93,802.29
16. Gain (Loss)			2,356.84	5,976.40	
Comparison of Income & Expenses			164,578.19	182,734.94	

08/07/14

NORTHERN COMMUNITY MEDIATION
Profit & Loss
July 2014

	<u>Jul '14</u>
Income	
Fees	
Breach of Contract	50.00
Divorce	300.00
Landlord/Tenant	50.00
Ord, Statute, Reg.	250.00
Post Judgement	25.00
Property	100.00
Shoplifting	170.00
Total Fees	<u>945.00</u>
Interest	7.67
Refund	30.00
VORP	
Charlevoix	700.00
Total VORP	<u>700.00</u>
Total Income	1,682.67
Expense	
Advertising	220.00
Charlevoix Office	
Rent	100.00
Telephone	92.62
Total Charlevoix Office	<u>192.62</u>
Communications	
Internet	45.00
Telephone	211.36
Total Communications	<u>256.36</u>
Contractual	45.00
Equipment Expense	
Repair & Maintenance	25.00
Total Equipment Expense	<u>25.00</u>
Fringe Benefits	
Unemployment	172.68
Total Fringe Benefits	<u>172.68</u>
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>
Other	
Executive Director	214.75
Licenses, Fees, Dues	30.00
PD	240.00
Total Other	<u>484.75</u>
Payroll Expenses	597.13
Postage	300.00
Printing	690.00

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
July 2014

	<u>Jul '14</u>
Reimbursement Restitution	<u>3.73</u>
Total Reimbursement	3.73
Salaries and Wages	7,805.60
Supplies	133.30
Travel Mileage	<u>61.02</u>
Total Travel	<u>61.02</u>
Total Expense	<u>11,487.19</u>
Net Income	<u><u>-9,804.52</u></u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
July 2014

	<u>Jul '14</u>
AT&T	348.98
Bert Rousseau	61.02
Blarney Castle	3.73
City of Charlevoix	100.00
Gaslight Media	45.00
Gordon Food Service	67.32
Hi-Tech	70.00
MACM	200.00
McCardel Water Conditioning	5.00
Northern Michigan Review	175.00
Office Max	60.98
Online Payroll Service Fee	10.00
Payroll Distribution	8,402.73
Petoskey Chamber of Commerce	25.00
Reserve Account	300.00
Rotary Club of Petoskey	189.75
St. Francis Xavier	500.00
State of Michigan	20.00
State of Michigan Bar Association	40.00
The 501 Alliance	172.68
The Print Shop	690.00
TOTAL	<u><u>11,487.19</u></u>

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through July 2014

	<u>Jan - Jul '14</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	13,892.31
2nd Quarter	11,576.92
Total CDRP Funds	25,469.23
County Funding	
Charlevoix	16,500.00
Emmet	15,450.00
Total County Funding	31,950.00
Donation	
Donor Campaign	2,748.50
Donation - Other	53.00
Total Donation	2,801.50
Fees	
ACVS	2,000.00
Breach of Contract	175.00
Cancellation	75.00
Civil Rights	175.00
Divorce	3,260.00
Domestic	175.00
Landlord/Tenant	250.00
Ord, Statute, Reg.	250.00
Post Judgement	75.00
Property	100.00
Shoplifting	170.00
SPED	2,000.00
Total Fees	8,705.00
Fund Raising	
Theatre Party	
Donation	1,000.00
Raffle	250.00
Sponsor	5,925.00
Tickets	3,185.00
Theatre Party - Other	424.50
Total Theatre Party	10,784.50
Total Fund Raising	10,784.50
Grants	
Charlevoix Foundation	350.00
Petoskey Foundation	1,834.00
Revenue Sharing	4,600.00
United Way	2,381.25
Total Grants	9,165.25
Interest	59.95
Refund	144.25

08/07/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through July 2014

	<u>Jan - Jul '14</u>
Training & Workshops	
Advanced	4,920.00
Training & Workshops - Other	25.00
Total Training & Workshops	<u>4,945.00</u>
VORP	
Charlevoix	4,300.00
Emmet	2,500.00
Total VORP	<u>6,800.00</u>
Total Income	<u>108,824.68</u>
Expense	
Accounting	585.00
Advertising	1,596.31
Charlevoix Office	
Rent	700.00
Telephone	477.98
Charlevoix Office - Other	90.92
Total Charlevoix Office	<u>1,268.90</u>
Communications	
Internet	462.30
Telephone	1,540.32
Total Communications	<u>2,002.62</u>
Contractual	2,322.00
Equipment Expense	
Purchase	3,661.65
Repair & Maintenance	197.50
Total Equipment Expense	<u>3,859.15</u>
Fringe Benefits	
Education	46.06
Unemployment	752.40
Total Fringe Benefits	<u>798.46</u>
Occupancy	
Rent	3,500.00
Total Occupancy	<u>3,500.00</u>
Other	
Board	1,938.15
Executive Director	1,049.11
Hospitality	827.89
Licenses, Fees, Dues	675.00
PD	1,060.00
Theatre Party	4,126.24
Total Other	<u>9,676.39</u>
Payroll Expenses	5,311.27
Postage	954.56
Printing	2,533.00

08/07/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through July 2014

	<u>Jan - Jul '14</u>
Reimbursement	
Restitution	3.73
Total Reimbursement	3.73
Salaries and Wages	58,542.00
Supplies	2,367.76
Training	
Advanced	3,981.45
Security	696.00
Total Training	4,677.45
Travel	
Lodging	435.32
Meals	251.14
Mileage	2,186.75
Other	7.00
Total Travel	2,880.21
Void	0.00
Total Expense	102,878.81
Net Income	<u>5,945.87</u>

08/07/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through July 2014

	<u>Jan - Jul '14</u>
Angele Larson	87.50
AT&T	2,351.72
Bert Rousseau	1,793.29
Bill & Carol's	180.81
Blarney Castle	3.73
Boyne Area Chamber of Commerce	140.00
Cash	400.00
Charlevoix Chamber of Commerce	250.00
City of Charlevoix	700.00
City Park Grill	294.32
Conni Zingler	22.40
Crossroads Industries	35.00
Dennis Mac Donell	240.13
Emmet County Recycling	78.00
Gaslight Media	474.80
Gordon Food Service	346.48
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	6,763.65
Jane Millar	2,333.54
K-Mart	6.36
LRBOI Tribal Court	600.00
MACM	400.00
Mason & Kammermann	585.00
McCardel Water Conditioning	68.00
Meyer Hardware	63.10
North Sky	1,254.19
Northern Michigan Review	1,671.70
Office Max	925.17
Online Payroll Service Fee	70.00
Payroll Distribution	63,853.27
Petoskey Chamber of Commerce	635.00
Petoskey Cinema	1,032.00
Pitney Bowes	334.96
Postmaster	85.39
Reserve Account	600.00
Roast & Toast	24.00
Rotary Club of Petoskey	573.25
Sign & Design	125.00
Sky's the Limit	160.95
St. Francis Xavier	3,500.00
Stafford's Hospitality	1,940.51
State of Michigan	20.00
State of Michigan Bar Association	40.00
Steve Tresidder	1,400.00
Taylor Rental	514.50
Terri Sevener	620.55
The 501 Alliance	752.40
The Print Shop	3,357.00
Trophy Case	41.00
Twisted Olive	212.00
United Way	50.00
Wayne Tri	336.31
Weathervane	233.08

08/07/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through July 2014

	<u>Jan - Jul '14</u>
Wiley Subscription Services	168.75
YMCA	25.00
TOTAL	<u><u>102,878.81</u></u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of July 31, 2014

	Jul 31, '14	Jul 31, '13	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,538.31	6,518.73	19.58	0.3%
CD Bank of N. MI 804631	6,163.44	6,132.72	30.72	0.5%
CD Bank of N. MI 806536	6,334.79	6,303.22	31.57	0.5%
CD Char State Bank 18756	5,910.02	5,880.53	29.49	0.5%
CD Char State Bank 18910	12,112.48	12,070.14	42.34	0.4%
CD First Comm. Bank 60302215	7,798.71	7,775.37	23.34	0.3%
CD First Comm. Bank 60302716	5,560.36	5,543.73	16.63	0.3%
Checking Chase	25,522.71	19,541.89	5,980.82	30.6%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,696.38	15,620.90	75.48	0.5%
Savings Chase	18,074.11	18,057.63	16.48	0.1%
Savings NW Bank 710205349	10,272.41	10,267.28	5.13	0.1%
Total Checking/Savings	120,083.72	113,812.14	6,271.58	5.5%
Total Current Assets	120,083.72	113,812.14	6,271.58	5.5%
Fixed Assets				
Accumulated Depreciation	-18,412.95	-17,105.95	-1,307.00	-7.6%
Equipment				
Maintenance	190.00	0.00	190.00	100.0%
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	20,472.14	190.00	0.9%
Total Fixed Assets	2,249.19	3,366.19	-1,117.00	-33.2%
Other Assets				
Investments - CCCF	11,045.07	11,045.07	0.00	0.0%
Investments - PHSACF	11,455.46	11,455.46	0.00	0.0%
Total Other Assets	22,500.53	22,500.53	0.00	0.0%
TOTAL ASSETS	144,833.44	139,678.86	5,154.58	3.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	764.00	716.00	48.00	6.7%
Fica Tax Withheld	1,172.26	1,159.44	12.82	1.1%
Michigan Unemployment	832.81	0.00	832.81	100.0%
State Income Tax Withheld	316.66	309.16	7.50	2.4%
Total Other Current Liabilities	3,085.73	2,184.60	901.13	41.3%
Total Current Liabilities	3,085.73	2,184.60	901.13	41.3%
Total Liabilities	3,085.73	2,184.60	901.13	41.3%
Equity				
*Retained Earnings	135,801.85	133,394.72	2,407.13	1.8%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	5,945.87	4,099.55	1,846.32	45.0%
Total Equity	141,747.71	137,494.26	4,253.45	3.1%
TOTAL LIABILITIES & EQUITY	144,833.44	139,678.86	5,154.58	3.7%