

## INCOME EXPENSE REPORT JUNE 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	3,600.00	8,500.00	8,500.00	3,600.00
D. VORP Emmet	625.00	2,500.00	7,500.00	7,500.00	3,125.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	775.00	3,760.00	5,000.00	5,000.00	3,887.50
F. ACVS Fees	700.00	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	1,047.50	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	5,945.65
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	100.00	114.25		114.25	147.57
M. Interest	9.50	51.00	200.00	100.00	59.67
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	1,294.75	2,381.25	1,086.50	6,265.50	625.00
E. Charlevoix Lions					
F. Revenue Sharing		4,600.00	4,600.00	9,334.00	
G. Women's Club					
Transfer from Savings					
<b>TOTAL INCOME</b>	<b>5,251.75</b>	<b>107,140.73</b>	<b>164,578.19</b>	<b>182,734.94</b>	<b>94,832.70</b>
In Kind					
A. Accounting Services	100.00	200.00	500.00	500.00	285.00
B. Volunteer Mediators	14,250.00	83,325.00	193,762.50	193,762.50	100,650.00
C. Volunteer Labor		1,260.00			
D. Volunteer Training			1,200.00	1,200.00	3,600.00
E. Mediation Locations	700.00	3,400.00	6,840.00	6,600.00	3,900.00
F. Rent	1,300.00	7,800.00	15,600.00	15,600.00	7,800.00
G. Equipment/Supplies		306.50	500.00	500.00	1,987.98
H. Cell Phone	269.76	868.01	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	800.00	2,000.00
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	119.70	240.00	240.00	119.70
M. Refund					150.00
<b>IN KIND INCOME</b>	<b>16,639.71</b>	<b>100,282.21</b>	<b>223,602.35</b>	<b>224,815.35</b>	<b>123,203.82</b>
<b>TOTAL + IN KIND INCOME</b>	<b>21,891.46</b>	<b>207,422.94</b>	<b>388,180.54</b>	<b>407,550.29</b>	<b>218,036.52</b>

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	7,805.60	50,736.40	101,473.00	101,473.00	49,258.04
B. FICA	597.12	4,714.14	7,762.68	7,762.68	3,768.24
C. Worker's Compensation			634.00	634.00	
D. Unemployment		579.72	1,014.73	1,014.73	600.37
E. Insurance/Education			7,500.00	7,500.00	750.50
2. Accounting	250.00	585.00	1,500.00	1,500.00	975.00
3. Advertising	45.00	1,486.31	1,595.00	1,895.00	1,005.00
4. Charlevoix Office					
A. Rent	100.00	600.00	1,200.00	1,200.00	600.00
B. Telephone	90.92	476.28	855.00	855.00	425.47
5.. Communications					
A. Telephone	209.15	1,328.96	2,100.00	2,100.00	1,132.11
B. Internet	45.00	417.30	800.00	900.00	329.70
6. Contractual	297.50	2,277.00	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	47.50	172.50	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	3,000.00	6,000.00	6,000.00	2,500.00
10. Other					
A. Board	10.60	1,938.15	2,314.19	2,314.19	502.34
B. Executive Director	149.18	834.36	1,827.00	1,827.00	825.68
C. Hospitality	53.99	827.89	635.00	1,200.00	451.89
D. Licenses, Fees, Dues	115.00	505.00	1,167.00	1,167.00	522.95
E. PD		820.00	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	167.48	654.56	900.00	1,000.00	322.28
12. Printing		1,843.00	1,850.00	2,600.00	2,257.00
13. Reimbursement					
14. Supplies	146.08	2,234.46	3,000.00	3,000.00	1,354.19
15. Training					
A. 40-Hour					5,704.41
B. Advanced Spring	1,778.66	3,981.45		3,981.45	2,452.63
C. Advanced Fall					
D. Security	696.00	696.00		696	
D. Roundtables			160.00	160.00	
16. Travel					
A. Lodging	435.32	435.32	585.00	585.00	
B. Meals	251.14	281.14	235.50	300.00	
C. Mileage	944.06	2,171.79	8,766.25	8,766.25	2,003.99
D. Other	3.00	7.00		10.00	5.00
<b>TOTAL EXPENSES</b>	<b>14,738.30</b>	<b>91,391.62</b>	<b>162,221.35</b>	<b>176,758.54</b>	<b>83,862.79</b>
16. Gain (Loss)			2,356.84	5,976.40	
Comparison of Income & Expenses			<b>164,578.19</b>	<b>182,734.94</b>	

07/07/14

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
June 2014

	<u>Jun '14</u>
<b>Income</b>	
<b>Donation</b>	
Donor Campaign	1,047.50
<b>Total Donation</b>	<u>1,047.50</u>
<b>Fees</b>	
ACVS	700.00
Breach of Contract	25.00
Divorce	600.00
Domestic	50.00
Landlord/Tenant	75.00
Post Judgement	25.00
<b>Total Fees</b>	<u>1,475.00</u>
<b>Grants</b>	
United Way	1,294.75
<b>Total Grants</b>	<u>1,294.75</u>
<b>Interest</b>	9.50
<b>Refund</b>	100.00
<b>VORP</b>	
Charlevoix	700.00
Emmet	625.00
<b>Total VORP</b>	<u>1,325.00</u>
<b>Total Income</b>	<u>5,251.75</u>
<b>Expense</b>	
Accounting	250.00
Advertising	45.00
<b>Charlevoix Office</b>	
Rent	100.00
Charlevoix Office - Other	90.92
<b>Total Charlevoix Office</b>	<u>190.92</u>
<b>Communications</b>	
Internet	45.00
Telephone	209.15
<b>Total Communications</b>	<u>254.15</u>
<b>Contractual</b>	297.50
<b>Equipment Expense</b>	
Repair & Maintenance	47.50
<b>Total Equipment Expense</b>	<u>47.50</u>
<b>Occupancy</b>	
Rent	500.00
<b>Total Occupancy</b>	<u>500.00</u>

07/07/14

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
June 2014

	<u>Jun '14</u>
<b>Other</b>	
Board	10.60
Executive Director	149.18
Hospitality	53.99
Licenses, Fees, Dues	115.00
<b>Total Other</b>	<u>328.77</u>
<b>Payroll Expenses</b>	597.12
<b>Postage</b>	167.48
<b>Salaries and Wages</b>	7,805.60
<b>Supplies</b>	146.08
<b>Training</b>	
Advanced	1,778.66
Security	696.00
<b>Total Training</b>	<u>2,474.66</u>
<b>Travel</b>	
Lodging	435.32
Meals	251.14
Mileage	944.06
Other	3.00
<b>Total Travel</b>	<u>1,633.52</u>
<b>Total Expense</b>	<u>14,738.30</u>
<b>Net Income</b>	<u><u>-9,486.55</u></u>

07/08/14

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
June 2014

	<u>Jun '14</u>
AT&T	345.07
Bert Rousseau	914.55
City of Charlevoix	100.00
Dennis Mac Donell	240.13
Gaslight Media	45.00
Gordon Food Service	27.98
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	345.00
Jane Millar	916.82
Mason & Kammermann	250.00
McCardel Water Conditioning	5.00
Meyer Hardware	14.56
Office Max	43.56
Online Payroll Service Fee	10.00
Payroll Distribution	8,402.72
Pitney Bowes	167.48
Roast & Toast	24.00
Sky's the Limit	53.99
St. Francis Xavier	500.00
Stafford's Hospitality	1,940.51
Terri Sevener	286.93
<b>TOTAL</b>	<b><u>14,738.30</u></b>

07/07/14

## NORTHERN COMMUNITY MEDIATION

## Profit &amp; Loss

January through June 2014

	Jan - Jun '14
<b>Income</b>	
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	125.00
Cancellation	75.00
Civil Rights	175.00
Divorce	2,960.00
Domestic	175.00
Landlord/Tenant	200.00
Post Judgement	50.00
SPED	2,000.00
Total Fees	7,760.00
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	51.00
Refund	114.25

07/07/14

## NORTHERN COMMUNITY MEDIATION

## Profit &amp; Loss

January through June 2014

	Jan - Jun '14
<b>Training &amp; Workshops</b>	
Advanced	4,920.00
Training & Workshops - Other	25.00
<b>Total Training &amp; Workshops</b>	4,945.00
<b>VORP</b>	
Charlevoix	3,600.00
Emmet	2,500.00
<b>Total VORP</b>	6,100.00
<b>Total Income</b>	107,140.73
<b>Expense</b>	
Accounting	585.00
Advertising	1,486.31
<b>Charlevoix Office</b>	
Rent	600.00
Telephone	385.36
Charlevoix Office - Other	90.92
<b>Total Charlevoix Office</b>	1,076.28
<b>Communications</b>	
Internet	417.30
Telephone	1,328.96
<b>Total Communications</b>	1,746.26
Contractual	2,277.00
<b>Equipment Expense</b>	
Purchase	3,661.65
Repair & Maintenance	172.50
<b>Total Equipment Expense</b>	3,834.15
<b>Fringe Benefits</b>	
Unemployment	579.72
<b>Total Fringe Benefits</b>	579.72
<b>Occupancy</b>	
Rent	3,000.00
<b>Total Occupancy</b>	3,000.00
<b>Other</b>	
Board	1,938.15
Executive Director	834.36
Hospitality	827.89
Licenses, Fees, Dues	505.00
PD	820.00
Theatre Party	4,126.24
Other - Other	-0.62
<b>Total Other</b>	9,051.02

07/07/14

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through June 2014

	<u>Jan - Jun '14</u>
Payroll Expenses	4,714.14
Postage	654.56
Printing	1,843.00
Salaries and Wages	50,736.40
Supplies	2,234.46
Training	
Advanced	3,981.45
Security	696.00
Total Training	<u>4,677.45</u>
Travel	
Lodging	435.32
Meals	281.14
Mileage	2,172.41
Other	7.00
Total Travel	<u>2,895.87</u>
Void	0.00
Total Expense	<u>91,391.62</u>
Net Income	<u>15,749.11</u>



07/08/14

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
 January through June 2014

	Jan - Jun '14
Angele Larson	87.50
AT&T	2,002.74
Bert Rousseau	1,732.27
Bill & Carol's	180.81
Boyne Area Chamber of Commerce	140.00
Cash	400.00
City of Charlevoix	600.00
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	429.80
Gordon Food Service	279.16
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	6,693.65
Jane Millar	2,333.54
K-Mart	6.36
LRBOI Tribal Court	600.00
MACM	200.00
Mason & Kammermann	585.00
McCardel Water Conditioning	63.00
Meyer Hardware	63.10
North Sky	1,254.19
Northern Michigan Review	1,496.70
Office Max	864.19
Online Payroll Service Fee	60.00
Payroll Distribution	55,450.54
Petoskey Chamber of Commerce	860.00
Petoskey Cinema	1,032.00
Pitney Bowes	334.96
Postmaster	85.39
Reserve Account	300.00
Roast & Toast	24.00
Rotary Club of Petoskey	383.50
Sign & Design	125.00
Sky's the Limit	160.95
St. Francis Xavier	3,000.00
Stafford's Hospitality	1,940.51
Steve Tresidder	1,400.00
Taylor Rental	514.50
Terri Sevener	620.55
The 501 Alliance	579.72
The Print Shop	2,667.00
Trophy Case	41.00
Twisted Olive	212.00
United Way	50.00
Wayne Tri	336.31
Weathervane	233.08
Wiley Subscription Services	168.75
YMCA	25.00
<b>TOTAL</b>	<b>91,391.62</b>

07/08/14

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

As of June 30, 2014

	Jun 30, '14	Jun 30, '13	\$ Change	% Change
<b>ASSETS</b>				
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	6,155.77	6,125.08	30.69	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	35,334.88	25,669.89	9,664.99	37.7%
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	10,271.13	10,267.28	3.85	0.0%
<b>Total Checking/Savings</b>	<b>129,886.94</b>	<b>119,932.50</b>	<b>9,954.44</b>	<b>8.3%</b>
<b>Total Current Assets</b>	<b>129,886.94</b>	<b>119,932.50</b>	<b>9,954.44</b>	<b>8.3%</b>
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%
<b>Total Equipment</b>	<b>20,662.14</b>	<b>20,472.14</b>	<b>190.00</b>	<b>0.9%</b>
<b>Total Fixed Assets</b>	<b>2,249.19</b>	<b>3,366.19</b>	<b>-1,117.00</b>	<b>-33.2%</b>
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%
<b>Total Other Assets</b>	<b>22,500.53</b>	<b>22,500.53</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>154,636.66</b>	<b>145,799.22</b>	<b>8,837.44</b>	<b>6.1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	742.00	716.00	26.00	3.6%
Fica Tax Withheld	1,194.24	1,159.44	34.80	3.0%
Michigan Unemployment	832.81	0.00	832.81	100.0%
State Income Tax Withheld	316.66	309.16	7.50	2.4%
<b>Total Other Current Liabilities</b>	<b>3,085.71</b>	<b>2,184.60</b>	<b>901.11</b>	<b>41.3%</b>
<b>Total Current Liabilities</b>	<b>3,085.71</b>	<b>2,184.60</b>	<b>901.11</b>	<b>41.3%</b>
<b>Total Liabilities</b>	<b>3,085.71</b>	<b>2,184.60</b>	<b>901.11</b>	<b>41.3%</b>
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	15,749.11	10,219.91	5,529.20	54.1%
<b>Total Equity</b>	<b>151,550.95</b>	<b>143,614.62</b>	<b>7,936.33</b>	<b>5.5%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>154,636.66</b>	<b>145,799.22</b>	<b>8,837.44</b>	<b>6.1%</b>