

**INCOME AND EXPENSE
JUNE 2010**

| INCOME CATEGORY | MONTH | YTD | PROJECTED | BUDGET |
|-------------------------------|------------------|-------------------|-------------------|-------------------|
| CDRP Funds | | 31,552.85 | 57,368.81 | 57,368.81 |
| Agency Funds | | | | |
| A. Charlevoix County | | 7,500.00 | 30,000.00 | 30,000.00 |
| B. Emmet County | | 7,500.00 | 30,000.00 | 30,000.00 |
| C. VORP Charlevoix | 1,400.00 | 4,200.00 | 8,500.00 | 8,500.00 |
| D. VORP Emmet | 625.00 | 3,125.00 | 7,500.00 | 7,500.00 |
| E. CDP Charlevoix | | 8,000.00 | 8,000.00 | 8,000.00 |
| E. Donations | | 2,620.00 | 3,000.00 | 1,000.00 |
| F. Fees for Service | 715.00 | 2,230.00 | 3,000.00 | 4,000.00 |
| G. SPED Fees | | 1,000.00 | 1,400.00 | 500.00 |
| H. ACVS Fees | 675.00 | 1,050.00 | 2,000.00 | |
| I. Designated Gifts | | | | |
| J. Donor Campaign | | 50.00 | 2,500.00 | 3,000.00 |
| K. Theatre Party | | | | |
| 1. Sponsorships | | 5,300.00 | 5,550.00 | 5,000.00 |
| 2. Ticket Sales | | 2,875.00 | 2,875.00 | 2,000.00 |
| 3. Other | | 673.60 | 673.60 | 670.00 |
| L. Reimbursement/Rebate | | 1,758.45 | 1,800.00 | |
| M Interest | 12.58 | 119.73 | 1,000.00 | 1,000.00 |
| N. Training | | | | |
| 1. 40-Hour | | | 0.00 | 3,000.00 |
| 2. Update - Fall | | | 1,000.00 | 1,000.00 |
| 3. General Civil | | 100.00 | 100.00 | 300.00 |
| 4. Child Protection | | | | |
| 5. Divorce/Domestic Violence | | | | |
| Grants | | | | |
| A. Bay Harbor Foundation | | 3,663.00 | 3,663.00 | |
| B. Petoskey Foundation | | 2,000.00 | 2,000.00 | |
| C. Charlevoix Foundation | | 5,000.00 | 5,000.00 | |
| D. United Way | 750.00 | 750.00 | 3,000.00 | |
| Transfer from Savings | | | 7,500.00 | 7,500.00 |
| TOTAL INCOME | 4,177.58 | 91,067.63 | 187,430.41 | 170,338.81 |
| In Kind | | | | |
| A. Accounting Services | 510.00 | 680.00 | 680.00 | 500.00 |
| B. Volunteer Mediators | 20,887.50 | 86,737.50 | 183,600.00 | 183,600.00 |
| C. Volunteer Labor | | | | |
| D. Volunteer Training | | 500.00 | 500.00 | |
| E. Mediation Locations | 750.00 | 2,350.00 | 3,500.00 | 3,500.00 |
| F. Rent | 1,300.00 | 7,800.00 | 15,600.00 | 15,600.00 |
| G. Equipment/Supplies | | | | |
| H. Cell Phone | 89.16 | 334.58 | 996.00 | 996.00 |
| I. Theatre Party | | 2,450.43 | 2,450.43 | 1,500.00 |
| J. Mileage | | 406.45 | 500.00 | |
| K. Training Locations | | | 0.00 | 4,000.00 |
| L. GoToMyPC | 19.95 | 79.80 | 190.00 | |
| IN KIND INCOME | 23,556.61 | 101,338.76 | 208,016.43 | 209,696.00 |
| TOTAL + IN KIND INCOME | 27,734.19 | 192,406.39 | 395,446.84 | 380,034.81 |

| EXPENSE CATEGORY | MONTH | YTD | PROJECTED | BUDGET |
|---------------------------------|------------------|------------------|-------------------|-------------------|
| 1. Personnel | | | | |
| A. Salaries | 7,653.04 | 49,744.76 | 99,500.00 | 99,500.00 |
| B. FICA | 583.92 | 3,796.24 | 7,611.75 | 7,611.75 |
| C. Worker's Compensation | | | 518.00 | 518.00 |
| D. Unemployment | | 825.32 | 995.00 | 995.00 |
| E. Insurance/Education | 193.93 | 1,751.33 | 7,500.00 | 7,500.00 |
| 2. Accounting | | 600.00 | 3,800.00 | 3,800.00 |
| 3. Training | | | | |
| A. 40-Hour | | | 0.00 | 2,500.00 |
| B. General Civil | | 1,214.58 | 1,214.58 | 850.00 |
| C. Update - Fall | | | 2,900.00 | 2,900.00 |
| D. Child Protection | | | 250.00 | 250.00 |
| E. Divorce | | | 500.00 | 500.00 |
| 4. Contractual | | 1,707.50 | 2,500.00 | 2,200.00 |
| 5. Travel | | | | |
| A. Lodging | | 42.56 | 585.00 | 585.00 |
| B. Meals | | 60.20 | 635.25 | 635.25 |
| C. Mileage | 160.50 | 1,553.45 | 9,350.00 | 9,350.00 |
| D. Other | | | | |
| 6. Equipment | | | | |
| A. Purchase | | 999.00 | 1,500.00 | 1,500.00 |
| B. Repair & Maintenance | 410.00 | 1,608.00 | 1,500.00 | 1,500.00 |
| 7. Operating Expenses | | | | |
| A. Occupancy - Rent | 500.00 | 3,000.00 | 6,000.00 | 6,000.00 |
| B. Supplies | 152.60 | 2,086.84 | 3,000.00 | 3,000.00 |
| C. Communications | | | | |
| 1. Telephone | 332.83 | 1,289.52 | 1,450.00 | 1,450.00 |
| 2. Internet | 52.95 | 317.70 | 660.00 | 660.00 |
| D. Postage | 158.00 | 1,358.29 | 1,800.00 | 1,800.00 |
| E. Printing | | 799.55 | 2,100.00 | 2,100.00 |
| F. Insurance | | | | |
| 1. Employment Practices | | | 235.00 | 235.00 |
| 2. Directors & Officers | | | 1,333.00 | 1,333.00 |
| 3. Commercial Umbrella | | | 300.00 | 300.00 |
| 4. Business Protection | | | 430.00 | 430.00 |
| 8. Advertising | 60.00 | 1,023.00 | 1,110.00 | 1,110.00 |
| 9. Other | | | | |
| A. Board | 210.00 | 598.16 | 645.00 | 645.00 |
| B. Executive Director | 30.98 | 994.98 | 1,500.00 | 1,360.00 |
| C. Hospitality | | 62.21 | 1,100.00 | 1,100.00 |
| D. PD | | 127.00 | 1,200.00 | 1,200.00 |
| E. Licenses, Fees, Dues | 10.00 | 567.50 | 575.00 | 575.00 |
| F. Theatre Party | | 2,579.84 | 2,579.84 | 2,445.00 |
| G. Shoplifting | | 19.38 | 19.38 | |
| 10. Grants | | | | |
| A. Bay Harbor Foundation | | | | |
| B. Petoskey Foundation | | | | |
| C. Charlevoix Foundation | | | | |
| D. United Way | | | | |
| 11. Charlevoix Office | | | | |
| A. Rent | 100.00 | 600.00 | 1,200.00 | 1,200.00 |
| B. Telephone | 49.23 | 333.31 | 600.00 | 600.00 |
| C. Chamber | | | | |
| E. Supplies | | | 100.81 | 100.81 |
| TOTAL EXPENSES | 10,657.98 | 79,660.22 | 168,797.61 | 170,338.81 |
| 12. Gain (Loss) | | | | |
| Comparison of Income & Expenses | | | | |

07/08/10

NORTHERN COMMUNITY MEDIATION

Profit & Loss

June 2010

| | <u>Jun '10</u> |
|--------------------------------|-----------------|
| Income | |
| Fees | |
| ACVS | 675.00 |
| Divorce | 275.00 |
| Domestic | 150.00 |
| General | 40.00 |
| Shoplifting | 250.00 |
| Total Fees | <u>1,390.00</u> |
| Grants | |
| United Way | 750.00 |
| Total Grants | <u>750.00</u> |
| Interest | 12.58 |
| VORP | |
| Charlevoix | 1,400.00 |
| Emmet | 625.00 |
| Total VORP | <u>2,025.00</u> |
| Total Income | 4,177.58 |
| Expense | |
| Advertising | 60.00 |
| Benefits | 193.93 |
| Charlevoix Office | |
| Rent | 100.00 |
| Telephone | 49.23 |
| Total Charlevoix Office | <u>149.23</u> |
| Communications | |
| Internet | 52.95 |
| Telephone | 332.83 |
| Total Communications | <u>385.78</u> |
| Equipment Expense | |
| Repair & Maintenance | 410.00 |
| Total Equipment Expense | <u>410.00</u> |
| Occupancy | |
| Rent | 500.00 |
| Total Occupancy | <u>500.00</u> |
| Other | |
| Board | 210.00 |
| Hospitality | 30.98 |
| Licenses, Fees, Dues | 10.00 |
| Total Other | <u>250.98</u> |
| Payroll Expenses | 583.92 |
| Postage | 158.00 |
| Salaries and Wages | 7,653.04 |
| Supplies | 152.60 |

07/08/10

NORTHERN COMMUNITY MEDIATION
Profit & Loss
June 2010

| | <u>Jun '10</u> |
|---------------|-------------------------|
| Travel | |
| Mileage | <u>160.50</u> |
| Total Travel | <u>160.50</u> |
| Total Expense | <u>10,657.98</u> |
| Net Income | <u><u>-6,480.40</u></u> |

07/08/10

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
June 2010

| | <u>Jun '10</u> |
|----------------------------|--------------------------------|
| AT&T | 382.06 |
| Bert Rousseau | 167.50 |
| Cheryl Bauman | 34.91 |
| City of Charlevoix | 100.00 |
| Culligan | 17.75 |
| Gaslight Media | 82.95 |
| Gordon Food Service | 28.96 |
| Hi-Tech | 410.00 |
| Office Max | 93.98 |
| Online Payroll Service Fee | 10.00 |
| Payroll Distribution | 8,236.96 |
| Pitney Bowes | 158.00 |
| Priority Health | 193.93 |
| Sky's the Limit | 30.98 |
| St. Francis Xavier | 500.00 |
| Trophy Case | 210.00 |
| TOTAL | <u><u>10,657.98</u></u> |

07/08/10

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through June 2010

| | <u>Jan - Jun '10</u> |
|---------------------------------------|----------------------|
| Income | |
| CDP | 8,000.00 |
| CDRP Funds | |
| 1st Quarter | 17,210.65 |
| 2nd Quarter | 14,342.20 |
| Total CDRP Funds | <u>31,552.85</u> |
| County Funding | |
| Charlevoix | 7,500.00 |
| Emmet | 7,500.00 |
| Total County Funding | <u>15,000.00</u> |
| Donation | |
| Donor Campaign | 50.00 |
| Donation - Other | 2,620.00 |
| Total Donation | <u>2,670.00</u> |
| Fees | |
| ACVS | 1,050.00 |
| Civil Rights | 175.00 |
| Divorce | 1,175.00 |
| Domestic | 200.00 |
| General | 80.00 |
| Observation | 100.00 |
| Shoplifting | 500.00 |
| SPED | 1,000.00 |
| Total Fees | <u>4,280.00</u> |
| Fund Raising | |
| Theatre Party | |
| Donation | 91.00 |
| Raffle | 177.00 |
| Refund | 405.60 |
| Sponsor | 5,300.00 |
| Tickets | 2,875.00 |
| Total Theatre Party | <u>8,848.60</u> |
| Total Fund Raising | 8,848.60 |
| Grants | |
| Bay Harbor | 3,663.00 |
| Charlevoix Foundation | 5,000.00 |
| Petoskey Foundation | 2,000.00 |
| United Way | 750.00 |
| Total Grants | <u>11,413.00</u> |
| Interest | 119.73 |
| Refund | 1,758.45 |
| Training & Workshops | |
| General Civil | 100.00 |
| Total Training & Workshops | <u>100.00</u> |

07/08/10

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through June 2010

| | <u>Jan - Jun '10</u> |
|--------------------------------|----------------------|
| VORP | |
| Charlevoix | 4,200.00 |
| Emmet | 3,125.00 |
| Total VORP | <u>7,325.00</u> |
| Total Income | 91,067.63 |
| Expense | |
| Accounting | 600.00 |
| Advertising | 1,023.00 |
| Benefits | 1,751.33 |
| Charlevoix Office | |
| Rent | 600.00 |
| Telephone | 333.31 |
| Total Charlevoix Office | <u>933.31</u> |
| Communications | |
| Internet | 317.70 |
| Telephone | 1,289.52 |
| Total Communications | <u>1,607.22</u> |
| Contractual | 1,707.50 |
| Equipment Expense | |
| Purchase | 999.00 |
| Repair & Maintenance | 1,608.00 |
| Total Equipment Expense | <u>2,607.00</u> |
| Fringe Benefits | |
| Unemployment | 825.32 |
| Total Fringe Benefits | <u>825.32</u> |
| Occupancy | |
| Rent | 3,000.00 |
| Total Occupancy | <u>3,000.00</u> |
| Other | |
| Board | 598.16 |
| Executive Director | 964.00 |
| Hospitality | 93.19 |
| Licenses, Fees, Dues | 567.50 |
| PD | 127.00 |
| Shoplifting Preventative | 19.38 |
| Theatre Party | 2,579.84 |
| Total Other | <u>4,949.07</u> |
| Payroll Expenses | 3,796.24 |
| Postage | 1,358.29 |
| Printing | 799.55 |
| Salaries and Wages | 49,744.76 |
| Supplies | 2,086.84 |
| Training | |
| General Civil | 1,214.58 |
| Total Training | <u>1,214.58</u> |

07/08/10

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through June 2010

| | <u>Jan - Jun '10</u> |
|----------------------|-------------------------|
| Travel | |
| Lodging | 42.56 |
| Meals | 60.20 |
| Mileage | <u>1,553.45</u> |
| Total Travel | <u>1,656.21</u> |
| Total Expense | <u>79,660.22</u> |
| Net Income | <u><u>11,407.41</u></u> |

07/08/10

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through June 2010

| | <u>Jan - Jun '10</u> |
|------------------------------------|-------------------------|
| AT&T | 1,622.83 |
| Bay Harbor | 32.00 |
| Ben Franklin | 28.75 |
| Bert Rousseau | 1,945.57 |
| Boyne Area Chamber of Commerce | 160.00 |
| Cheryl Bauman | 464.31 |
| Child Abuse Council | 20.00 |
| City of Charlevoix | 600.00 |
| City of Petoskey | 10.00 |
| Conflict Resolution Services | 40.00 |
| Culligan | 100.50 |
| Dog Eat Dog Graphic Designs | 236.25 |
| East Jordan Chamber of Commerce | 60.00 |
| FraserTrebilcock Lawyers | 1,340.00 |
| Gaslight Media | 497.70 |
| Glen's Supermarket | 31.68 |
| Gordon Food Service | 310.97 |
| Harbor Springs Chamber of Commerce | 125.00 |
| Hi-Tech | 3,519.50 |
| Jane Millar | 559.95 |
| John Wiley & Sons, Inc. | 166.50 |
| K-Mart | 9.83 |
| Mason & Kammermann | 600.00 |
| McLean & Eakin | 42.00 |
| Meyer Hardware | 35.64 |
| Michigan State University | 25.00 |
| Northern Michigan Review | 243.60 |
| Office Max | 886.47 |
| Oleson's | 26.95 |
| Online Payroll Service Fee | 60.00 |
| Payroll Distribution | 53,541.00 |
| Petoskey Chamber of Commerce | 587.50 |
| Petoskey Cinema | 710.00 |
| Pitney Bowes | 1,049.86 |
| Priority Health | 969.65 |
| Reserve Account | 300.00 |
| Rotary | 329.50 |
| Rotary Club of Grand Rapids | 50.00 |
| Sherwin Williams | 75.97 |
| Sign & Design | 125.00 |
| Sky's the Limit | 82.72 |
| St. Francis Xavier | 3,000.00 |
| Stafford's Hospitality | 916.04 |
| Steve Tresidder | 600.00 |
| Synergy | 317.00 |
| Taylor Rental | 423.00 |
| The 501 Alliance | 825.32 |
| The Print Shop | 1,132.20 |
| Trophy Case | 210.00 |
| Weathervane | 214.46 |
| TOTAL | <u>79,260.22</u> |

07/08/10

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of June 30, 2010

| | Jun 30, '10 | Jun 30, '09 | \$ Change | % Change |
|--|-------------------|-------------------|-------------------|---------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| CD Bank of N. MI 803611 | 6,425.35 | 6,278.54 | 146.81 | 2.3% |
| CD Bank of N. MI 804631 | 5,884.84 | 5,740.38 | 144.46 | 2.5% |
| CD Char State Bank 16925 | 5,277.40 | 5,277.40 | 0.00 | 0.0% |
| CD Char State Bank 18910 | 11,129.36 | 11,129.36 | 0.00 | 0.0% |
| CD First Comm. Bank 60302215 | 7,623.94 | 7,495.17 | 128.77 | 1.7% |
| CD First Comm. Bank 60302716 | 5,448.10 | 5,314.18 | 133.92 | 2.5% |
| CD Nat'l City Bank 4160286236 | 5,698.95 | 5,472.24 | 226.71 | 4.1% |
| Checking Chase | 19,595.13 | 42,909.99 | -23,314.86 | -54.3% |
| Petty Cash | 100.00 | 100.00 | 0.00 | 0.0% |
| Savings Bay Winds | 15,393.47 | 15,218.89 | 174.58 | 1.2% |
| Savings Chase | 17,993.31 | 17,984.29 | 9.02 | 0.1% |
| Savings NW Bank 710205349 | 10,242.01 | 10,224.34 | 17.67 | 0.2% |
| Total Checking/Savings | 110,811.86 | 133,144.78 | -22,332.92 | -16.8% |
| Total Current Assets | 110,811.86 | 133,144.78 | -22,332.92 | -16.8% |
| Fixed Assets | | | | |
| Accumulated Depreciation | -11,213.00 | -11,213.00 | 0.00 | 0.0% |
| Equipment | 19,814.14 | 19,814.14 | 0.00 | 0.0% |
| Total Fixed Assets | 8,601.14 | 8,601.14 | 0.00 | 0.0% |
| Other Assets | | | | |
| Investments - CCCF | 10,000.00 | 0.00 | 10,000.00 | 100.0% |
| Investments - PHSACF | 10,000.00 | 0.00 | 10,000.00 | 100.0% |
| Total Other Assets | 20,000.00 | 0.00 | 20,000.00 | 100.0% |
| TOTAL ASSETS | 139,413.00 | 141,745.92 | -2,332.92 | -1.7% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Other Current Liabilities | | | | |
| Accrued Federal Unemp.. | -224.00 | -224.00 | 0.00 | 0.0% |
| Federal Income Tax Withheld | 532.66 | 502.50 | 30.16 | 6.0% |
| Fica Tax Withheld | 1,167.87 | 1,162.23 | 5.64 | 0.5% |
| State Income Tax Withheld | -33.71 | -35.31 | 1.60 | 4.5% |
| Total Other Current Liabilities | 1,442.82 | 1,405.42 | 37.40 | 2.7% |
| Total Current Liabilities | 1,442.82 | 1,405.42 | 37.40 | 2.7% |
| Total Liabilities | 1,442.82 | 1,405.42 | 37.40 | 2.7% |
| Equity | | | | |
| *Retained Earnings | 126,562.78 | 121,171.74 | 5,391.04 | 4.5% |
| Opening Bal Equity | -0.01 | -0.01 | 0.00 | 0.0% |
| Net Income | 11,407.41 | 19,168.77 | -7,761.36 | -40.5% |
| Total Equity | 137,970.18 | 140,340.50 | -2,370.32 | -1.7% |
| TOTAL LIABILITIES & EQUITY | 139,413.00 | 141,745.92 | -2,332.92 | -1.7% |