

## INCOME EXPENSE REPORT MARCH 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds		13,892.31	46,307.69	46,307.69	12,578.24
Agency Funds					
A. Charlevoix County		8,250.00	33,000.00	33,000.00	7,500.00
B. Emmet County		7,725.00	30,900.00	30,900.00	7,875.00
C. VORP Charlevoix	1,400.00	2,200.00	8,500.00	8,500.00	1,500.00
D. VORP Emmet	625.00	1,250.00	7,500.00	7,500.00	1,875.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	
E.Fees for Service	400.00	1,535.00	5,000.00	5,000.00	1,800.00
F. ACVS Fees	1,300.00	1,300.00	2,000.00	2,300.00	1,400.00
G. SPED Fees		2,000.00	500.00	2,000.00	
H. Donations	53.00	53.00	3,500.00	2,500.00	1,219.81
I. Designated Gifts					
J. Donor Campaign	1,000.00	1,700.00	2,000.00	3,000.00	1,325.00
K. Theatre Party					
1. Sponsorships	3,650.00	5,575.00	6,500.00	5,825.00	4,200.00
2. Ticket Sales	3,110.00	3,185.00	2,900.00	3,185.00	3,000.00
3. Other	674.50	1,674.50	600.00	1,674.50	661.40
L. Reimbursement/Rebate					147.57
M. Interest	10.59	26.18	200.00	200.00	33.66
N. Training					
1. 40-Hour					
2. Advanced - Spring	2,185.00	2,855.00		2,905.00	
3. Special Education					
4. Corporate					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation	350.00	350.00		350.00	
C. Petoskey Foundation	350.00	1,834.00	1,484.00	1,834.00	
D. United Way	1,086.50	1,086.50	1,086.50	1,086.50	
E. Charlevoix Lions					
F. Revenue Sharing		3,732.63	4,600.00	3,732.63	
G. Women's Club					
Transfer from Savings					
<b>TOTAL INCOME</b>	<b>16,194.59</b>	<b>68,224.12</b>	<b>164,578.19</b>	<b>169,800.32</b>	<b>45,115.68</b>
In Kind					
A. Accounting Services		100.00	500.00	500.00	185.00
B. Volunteer Mediators	11,325.00	36,450.00	193,762.50	193,762.50	30,937.50
C. Volunteer Labor	240.00	720.00			
D. Volunteer Training			1,200.00	1,200.00	
E. Mediation Locations	350.00	1,500.00	6,840.00	6,840.00	1,250.00
F. Rent	1,300.00	3,900.00	15,600.00	15,600.00	2,600.00
G. Equipment/Supplies	306.50	306.50	500.00	500.00	1,239.29
H. Cell Phone	149.72	448.49	2,109.85	2,109.85	297.86
I. Theatre Party			1,550.00	1,550.00	
J. Training Locations			800.00	800.00	
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	59.85	240.00	240.00	39.90
M. Refund					
<b>IN KIND INCOME</b>	<b>13,691.17</b>	<b>44,410.73</b>	<b>223,602.35</b>	<b>223,602.35</b>	<b>36,684.42</b>
<b>TOTAL + IN KIND INCOME</b>	<b>29,885.76</b>	<b>112,634.85</b>	<b>388,180.54</b>	<b>393,402.67</b>	<b>81,800.10</b>

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	7,805.60	23,416.80	101,473.00	101,473.00	22,734.48
B. FICA	814.14	2,442.37	7,762.68	7,762.68	1,739.19
C. Worker's Compensation			634.00	634.00	
D. Unemployment			1,014.73	1,014.73	
E. Insurance/Education			7,500.00	7,500.00	
2. Accounting		335.00	1,500.00	1,500.00	725.00
3. Advertising	310.00	540.00	1,595.00	1,595.00	540.00
4. Charlevoix Office					
A. Rent	100.00	300.00	1,200.00	1,200.00	300.00
B. Telephone	79.54	227.39	855.00	855.00	207.03
5.. Communications					
A. Telephone	214.32	631.82	2,100.00	2,100.00	574.74
B. Internet	54.95	164.85	800.00	800.00	164.85
6. Contractual		35.00	1,600.00	1,600.00	672.50
7. Equipment					
A. Purchase			500.00	5,592.00	409.94
B. Repair & Maintenance	25.00	75.00	500.00	500.00	255.00
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	1,500.00	6,000.00	6,000.00	1,500.00
10. Other					
A. Board	704.19	1,859.02	2,314.19	2,314.19	453.24
B. Executive Director	55.00	261.50	1,827.00	1,827.00	189.25
C. Hospitality		131.96	635.00	635.00	50.00
D. Licenses, Fees, Dues	10.00	370.00	1,167.00	1,167.00	337.95
E. PD	600.00	620.00	1,150.00	1,150.00	
F. Staff Retreat			125.00	125.00	
G. Theatre Party	2,894.54	2,894.54	2,248.00	2,894.54	2,624.86
11. Postage	202.45	202.45	900.00	900.00	164.28
12. Printing		1,081.00	1,850.00	1,850.00	882.00
13. Reimbursement					
14. Supplies	510.50	769.77	3,000.00	3,000.00	575.25
15. Training					
A. 40-Hour					
B. Advanced Spring					
C. Advanced Fall					
D. Special Education					
D. Roundtables			160.00	160.00	
16. Travel					
A. Lodging			585.00	585.00	
B. Meals			235.50	235.50	
C. Mileage	351.44	822.74	8,766.25	8,766.25	586.51
D. Other	4.00	4.00			5.00
<b>TOTAL EXPENSES</b>	<b>15,235.67</b>	<b>38,685.21</b>	<b>162,221.35</b>	<b>167,959.89</b>	<b>35,691.07</b>
16. Gain (Loss)			2,356.84	1,840.43	
Comparison of Income & Expenses			<b>164,578.19</b>	<b>169,800.32</b>	

04/07/14

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

March 2014

	<u>Mar '14</u>
<b>Income</b>	
<b>Donation</b>	
Donor Campaign	1,000.00
Donation - Other	53.00
<b>Total Donation</b>	<u>1,053.00</u>
<b>Fees</b>	
ACVS	1,300.00
Divorce	375.00
Landlord/Tenant	25.00
<b>Total Fees</b>	<u>1,700.00</u>
<b>Fund Raising</b>	
Theatre Party	
Raffle	250.00
Sponsor	3,650.00
Tickets	3,110.00
Theatre Party - Other	424.50
<b>Total Theatre Party</b>	<u>7,434.50</u>
<b>Total Fund Raising</b>	7,434.50
<b>Grants</b>	
Charlevoix Foundation	350.00
Petoskey Foundation	350.00
United Way	1,086.50
<b>Total Grants</b>	<u>1,786.50</u>
<b>Interest</b>	10.59
<b>Training &amp; Workshops</b>	
Advanced	2,185.00
<b>Total Training &amp; Workshops</b>	<u>2,185.00</u>
<b>VORP</b>	
Charlevoix	1,400.00
Emmet	625.00
<b>Total VORP</b>	<u>2,025.00</u>
<b>Total Income</b>	<u>16,194.59</u>
<b>Expense</b>	
<b>Advertising</b>	310.00
<b>Charlevoix Office</b>	
Rent	100.00
Telephone	79.54
<b>Total Charlevoix Office</b>	<u>179.54</u>
<b>Communications</b>	
Internet	54.95
Telephone	214.32
<b>Total Communications</b>	<u>269.27</u>

04/07/14

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

March 2014

	<u>Mar '14</u>
Equipment Expense	
Repair & Maintenance	25.00
Total Equipment Expense	25.00
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Board	704.19
Executive Director	55.00
Licenses, Fees, Dues	10.00
PD	600.00
Theatre Party	2,894.54
Total Other	4,263.73
Payroll Expenses	814.14
Postage	202.45
Salaries and Wages	7,805.60
Supplies	510.50
Travel	
Mileage	351.44
Other	4.00
Total Travel	355.44
Void	0.00
Total Expense	15,235.67
Net Income	<u>958.92</u>

04/07/14

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

	<u>Mar '14</u>
AT&T	293.86
Bert Rousseau	269.55
Bill & Carol's	78.19
Cash	400.00
City of Charlevoix	100.00
Gaslight Media	84.95
Gordon Food Service	175.32
Hi-Tech	25.00
LRBOI Tribal Court	600.00
McCardel Water Conditioning	5.00
Meyer Hardware	4.58
North Sky	509.19
Office Max	441.45
Online Payroll Service Fee	10.00
Payroll Distribution	8,619.74
Petoskey Chamber of Commerce	275.00
Petoskey Cinema	1,032.00
Pitney Bowes	167.48
Postmaster	34.97
Rotary Club of Petoskey	30.00
Sign & Design	125.00
St. Francis Xavier	500.00
Taylor Rental	514.50
Terri Sevener	115.89
The Print Shop	824.00
<b>TOTAL</b>	<b><u>15,235.67</u></b>

04/07/14

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through March 2014

	<u>Jan - Mar '14</u>
<b>Income</b>	
<b>CDP</b>	8,000.00
<b>CDRP Funds</b>	
1st Quarter	13,892.31
<b>Total CDRP Funds</b>	13,892.31
<b>County Funding</b>	
Charlevoix	8,250.00
Emmet	7,725.00
<b>Total County Funding</b>	15,975.00
<b>Donation</b>	
Donor Campaign	1,700.00
Donation - Other	53.00
<b>Total Donation</b>	1,753.00
<b>Fees</b>	
ACVS	1,300.00
Breach of Contract	100.00
Cancellation	25.00
Divorce	1,210.00
Domestic	125.00
Landlord/Tenant	50.00
Post Judgement	25.00
SPED	2,000.00
<b>Total Fees</b>	4,835.00
<b>Fund Raising</b>	
Theatre Party	
Donation	1,000.00
Raffle	250.00
Sponsor	5,575.00
Tickets	3,185.00
Theatre Party - Other	424.50
<b>Total Theatre Party</b>	10,434.50
<b>Total Fund Raising</b>	10,434.50
<b>Grants</b>	
Charlevoix Foundation	350.00
Petoskey Foundation	1,834.00
Revenue Sharing	3,732.63
United Way	1,086.50
<b>Total Grants</b>	7,003.13
<b>Interest</b>	26.18
<b>Training &amp; Workshops</b>	
Advanced	2,855.00
<b>Total Training &amp; Workshops</b>	2,855.00

04/07/14

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through March 2014

	<u>Jan - Mar '14</u>
VORP	
Charlevoix	2,200.00
Emmet	1,250.00
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Total VORP	3,450.00
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Total Income	68,224.12
Expense	
Accounting	335.00
Advertising	540.00
Charlevoix Office	
Rent	300.00
Telephone	227.39
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Total Charlevoix Office	527.39
Communications	
Internet	164.85
Telephone	631.82
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Total Communications	796.67
Contractual	35.00
Equipment Expense	
Repair & Maintenance	75.00
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Total Equipment Expense	75.00
Occupancy	
Rent	1,500.00
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Total Occupancy	1,500.00
Other	
Board	1,859.02
Executive Director	261.50
Hospitality	131.96
Licenses, Fees, Dues	370.00
PD	620.00
Theatre Party	2,894.54
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Total Other	6,137.02
Payroll Expenses	2,442.37
Postage	202.45
Printing	1,081.00
Salaries and Wages	23,416.80
Supplies	769.77
Travel	
Mileage	822.74
Other	4.00
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Total Travel	826.74
Void	0.00
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Total Expense	38,685.21
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Net Income	29,538.91
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04/07/14

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

	<u>Jan - Mar '14</u>
AT&T	859.21
Bert Rousseau	695.68
Bill & Carol's	78.19
Boyne Area Chamber of Commerce	140.00
Cash	400.00
City of Charlevoix	300.00
Conni Zingler	22.40
Crossroads Industries	35.00
Gaslight Media	254.85
Gordon Food Service	205.30
Hi-Tech	75.00
K-Mart	6.36
LRBOI Tribal Court	600.00
Mason & Kammermann	335.00
McCardel Water Conditioning	15.00
Meyer Hardware	4.58
North Sky	1,254.19
Office Max	654.38
Online Payroll Service Fee	30.00
Payroll Distribution	25,859.17
Petoskey Chamber of Commerce	610.00
Petoskey Cinema	1,032.00
Pitney Bowes	167.48
Postmaster	34.97
Rotary Club of Petoskey	206.50
Sign & Design	125.00
Sky's the Limit	106.96
St. Francis Xavier	1,500.00
Taylor Rental	514.50
Terri Sevener	173.66
The Print Shop	1,905.00
Trophy Case	8.00
United Way	50.00
Weathervane	233.08
Wiley Subscription Services	168.75
YMCA	25.00
<b>TOTAL</b>	<b><u>38,685.21</u></b>



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

As of March 31, 2014

	Mar 31, '14	Mar 31, '13	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 803611	6,533.53	6,513.96	19.57	0.3%
CD Bank of N. MI 804631	6,148.19	6,117.54	30.65	0.5%
CD Bank of N. MI 806536	6,326.82	6,295.29	31.53	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	48,969.71	24,649.90	24,319.81	98.7%
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	18,069.62	18,053.14	16.48	0.1%
Savings NW Bank 710205349	10,271.13	10,266.00	5.13	0.1%
<b>Total Checking/Savings</b>	<b>143,496.95</b>	<b>118,886.50</b>	<b>24,610.45</b>	<b>20.7%</b>
<b>Total Current Assets</b>	<b>143,496.95</b>	<b>118,886.50</b>	<b>24,610.45</b>	<b>20.7%</b>
<b>Fixed Assets</b>				
<b>Accumulated Depreciation</b>	-18,412.95	-17,105.95	-1,307.00	-7.6%
<b>Equipment</b>				
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>
<b>Other Assets</b>				
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>168,246.67</b>	<b>144,753.22</b>	<b>23,493.45</b>	<b>16.2%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Federal Income Tax Withheld	742.00	715.28	26.72	3.7%
Fica Tax Withheld	1,194.28	1,159.46	34.82	3.0%
Michigan Unemployment	650.98	0.00	650.98	100.0%
State Income Tax Withheld	318.66	309.16	9.50	3.1%
<b>Total Other Current Liabilities</b>	<b>2,905.92</b>	<b>2,183.90</b>	<b>722.02</b>	<b>33.1%</b>
<b>Total Current Liabilities</b>	<b>2,905.92</b>	<b>2,183.90</b>	<b>722.02</b>	<b>33.1%</b>
<b>Total Liabilities</b>	<b>2,905.92</b>	<b>2,183.90</b>	<b>722.02</b>	<b>33.1%</b>
<b>Equity</b>				
*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	29,538.91	9,174.61	20,364.30	222.0%
<b>Total Equity</b>	<b>165,340.75</b>	<b>142,569.32</b>	<b>22,771.43</b>	<b>16.0%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>168,246.67</b>	<b>144,753.22</b>	<b>23,493.45</b>	<b>16.2%</b>