

**INCOME AND EXPENSE STATEMENT
MAY 2007**

INCOME CATEGORY	MONTH	YTD	PROJECTED	BUDGET
CDRP Funds	17,154.27	37,739.39	68,617.00	68,617.08
Agency Funds				
A. Charlevoix County		15,000.00	30,000.00	30,000.00
B. Emmet County	7,500.00	15,000.00	30,000.00	30,000.00
C. Cheboygan County				
D. VORP Charlevoix	625.00	3,125.00	7,500.00	7,500.00
E. VORP Emmet	625.00	2,500.00	7,500.00	7,500.00
F. Donations	290.00	435.00	600.00	400
G. Fees for Service	390.00	2,030.00	3,000.00	1,500.00
H. Designated Gifts		100.00		
I. SPED				
J. Theatre Party				
1. Sponsorships		5,775.00	5,775.00	4,500.00
2. Ticket Sales		4,450.00	4,450.00	4,500.00
3. Other		491.31	491.31	
K. Reimbursement/Rebate				
L. Interest		334.04	500.00	120
M. Training				
1. 40-Hour	3,300.00	3,300.00	3,300.00	600
2. Fifer				
3. LTBB				
4. Char-Em ISD/SPED				
N. Refund/Rebate	10.10	63.05	75.00	
Grants				
A. Charlevoix Foundation		100.00	2,350.00	
B. Petoskey Foundation				
C. Revenue Sharing			3,986.00	
D. Charlevoix Lions	500.00	500.00	500.00	
E. United Way			2,700.00	
Rent	200.00	500.00	1,200.00	1,200.00
REAL INCOME	30,594.37	91,442.79	172,544.31	156,437.08
Fund Balance/Previous Year		12,285.05	12,285.05	8,417.94
ACTUAL INCOME	30,594.37	103,727.84	184,829.36	164,855.02
In Kind				
A. Accounting Services			400.00	400
B. Volunteer Mediators	5,862.50	41,914.50	100,000.00	30,000.00
C. Volunteer Labor				
D. Volunteer Training	7,000.00	7,000.00	7,000.00	
E. Mediation Locations	300.00	1,600.00	3,000.00	3,000.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00
G. Equipment/Supplies		1.57	1.57	
H. Cell Phone	45.38	226.08	550.00	550
I. Theatre Party		808.04	808.04	1,500.00
J. Mileage		1.34	1.34	
K. Training Locations	350.00	350.00	450.00	
IN KIND INCOME	14,857.88	58,401.53	127,810.95	51,050.00
TOTAL INCOME	45,452.25	162,129.37	312,640.31	215,905.02

EXPENSE CATEGORY	MONTH	YTD	PROJECTED	BUDGET
1. Personnel				
A. Salaries	7,470.92	41,090.06	97,122.00	97,122.00
B. FICA	571.52	3,143.36	7,429.84	7,429.84
C. Worker's Compensation		56.00	1,456.83	1,456.83
D. Unemployment		639.79	971.22	971.22
2. Accounting		350.00	4,400.00	4,400.00
3. Training				
A. 40-Hour	3,859.72	4,497.22	4,497.22	3,000.00
B. LTBB				
C. Fifer				
D. Char-Em Americorps				
E. Divorce	144.16	144.16	500.00	
4. Contractual		570.00	1,500.00	1,500.00
5. Travel				
A. Lodging		216.54	600.00	400.00
B. Meals		67.14	500.00	500.00
C. Mileage	255.88	906.90	6,000.00	6,000.00
D. Other		0.90		
6. Equipment				
A. Purchase		89.95	1,000.00	1,000.00
B. Repair & Maintenance	88.60	353.84	1,000.00	1,000.00
7. Operating Expenses				
A. Occupancy - Rent	300.00	1,500.00	3,600.00	3,600.00
B. Supplies	66.09	987.03	2,600.00	2,600.00
C. Communications				
1. Telephone	69.26	907.14	2,900.00	4,000.00
2. Internet	71.95	357.75	1,200.00	1,200.00
D. Postage		718.31	2,000.00	2,000.00
E. Printing		339.00	2,550.00	2,550.00
F. Insurance				
1. Employment Practices			325.00	325.00
2. Directors & Officers			1,700.00	1,700.00
3. Commercial Umbrella			440.00	440.00
4. Business Protection			510.00	510.00
8. Advertising		50.00	500.00	500.00
9. Other				
A. Board		233.60	300.00	100.00
B. Executive Director	96.89	497.46	1,200.00	1,200.00
C. Hospitality		132.92	1,000.00	1,000.00
D. PD	20.00	52.50	1,000.00	1,000.00
E. Licenses, Fees, Dues		67.40	300.00	300.00
F. Annual Meeting		457.65	457.65	400.00
G. Theatre Party		2,801.09	2,801.09	3,000.00
H. Tax				
10. Grants				
A. Charlevoix Foundation				
B. Petoskey Foundation				
C. United Way	1,350.00	1,350.00	2,700.00	
D. Charlevoix Lion's		119.84	500.00	
11. Charlevoix Office				
A. Rent	100.00	500.00	1,200.00	1,200.00
B. Telephone	39.33	218.47	480.00	600.00
C. Internet		228.00	228.00	900.00
Total Expenses	14,504.32	63,644.02	157,468.85	153,904.89
12. Gain (Loss)				
B. Fund Balance to Next Year				9,750.13
TOTAL	14,504.32	63,644.02	157,468.85	163,655.02

06/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2007

	<u>May '07</u>
Income	
CDRP Funds	
2nd Quarter	17,154.27
Total CDRP Funds	17,154.27
County Funding	
Emmet	7,500.00
Total County Funding	7,500.00
Donation	290.00
Fees	
ACVS	300.00
Breach of Contract	30.00
Shoplifting	60.00
Total Fees	390.00
Grants	
Charlevoix Lions	500.00
Total Grants	500.00
Refund	10.10
Rental Income	200.00
Training & Workshops	
40-Hour	3,300.00
Total Training & Workshops	3,300.00
VORP	
Charlevoix	625.00
Emmet	625.00
Total VORP	1,250.00
Total Income	30,594.37
Expense	
Charlevoix Office	
Rent	100.00
Telephone	39.33
Total Charlevoix Office	139.33
Communications	
Internet	71.95
Telephone	69.26
Total Communications	141.21
Equipment Expense	
Repair & Maintenance	88.60
Total Equipment Expense	88.60
Grant Expense	
United Way	1,350.00
Total Grant Expense	1,350.00

06/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2007

	<u>May '07</u>
Occupancy	
Rent	300.00
Total Occupancy	300.00
Other	
Executive Director	96.89
PD	20.00
Total Other	116.89
Payroll Expenses	571.52
Salaries and Wages	7,470.92
Supplies	66.09
Training	
40-Hour	3,859.72
Divorce	144.16
Total Training	4,003.88
Travel	
Mileage	255.88
Total Travel	255.88
Void	0.00
Total Expense	14,504.32
Net Income	16,090.05

06/04/07

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2007

	<u>May '07</u>
Amy Blomberg	15.58
AT&T	108.59
Bert Rousseau	194.57
Charlevoix-Emmet ISD	20.00
City of Charlevoix	100.00
Culligan	24.05
Gaslight Media	71.95
Hi-Tech	88.60
Jane Millar	250.36
Julienne Tomatoes	487.80
Kathleen Lame	4,350.00
Office Max	245.58
Oleson's	28.60
Pat Dull	32.04
Payroll Distribution	8,042.44
Scovies	144.16
St. Francis Xavier	300.00
TOTAL	<u>14,504.32</u>

06/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through May 2007

	Jan - May '07
Income	
CDRP Funds	
1st Quarter	20,585.12
2nd Quarter	17,154.27
Total CDRP Funds	37,739.39
County Funding	
Charlevoix	15,000.00
Emmet	15,000.00
Total County Funding	30,000.00
Donation	
Designated Gift	100.00
Donation - Other	435.00
Total Donation	535.00
Fees	
ACVS	800.00
Breach of Contract	140.00
Divorce	390.00
Domestic	40.00
Shoplifting	60.00
SPED	600.00
Total Fees	2,030.00
Fund Raising	
Theatre Party	
Raffle	224.00
Refund	260.81
Sponsor	5,775.00
Tickets	4,450.00
Theatre Party - Other	6.50
Total Theatre Party	10,716.31
Total Fund Raising	10,716.31
Grants	
Charlevoix Foundation	100.00
Charlevoix Lions	500.00
Total Grants	600.00
Interest	334.04
Refund	63.05
Rental Income	500.00
Training & Workshops	
40-Hour	3,300.00
Total Training & Workshops	3,300.00

06/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2007

	<u>Jan - May '07</u>
VORP	
Charlevoix	3,125.00
Emmet	2,500.00
Total VORP	<u>5,625.00</u>
Total Income	91,442.79
Expense	
Accounting	350.00
Advertising	50.00
Charlevoix Office	
Internet	228.00
Rent	500.00
Telephone	218.47
Total Charlevoix Office	<u>946.47</u>
Communications	
Internet	357.75
Telephone	907.14
Total Communications	<u>1,264.89</u>
Contractual	570.00
Equipment Expense	
Purchase	89.95
Repair & Maintenance	353.84
Total Equipment Expense	<u>443.79</u>
Fringe Benefits	
Unemployment	639.79
Total Fringe Benefits	<u>639.79</u>
Grant Expense	
Charlevoix Lion's	119.84
United Way	1,350.00
Total Grant Expense	<u>1,469.84</u>
Insurance	
Worker's Compensation	56.00
Total Insurance	<u>56.00</u>
Occupancy	
Rent	1,500.00
Total Occupancy	<u>1,500.00</u>

06/04/07

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2007

	<u>Jan - May '07</u>
Other	
Annual Meeting	457.65
Board	233.60
Executive Director	497.46
Hospitality	132.92
Licenses, Fees, Dues	67.40
PD	52.50
Theatre Party	2,801.09
Total Other	<u>4,242.62</u>
Payroll Expenses	3,143.36
Postage	718.31
Printing	339.00
Salaries and Wages	41,090.06
Supplies	987.03
Training	
40-Hour	4,497.22
Divorce	144.16
Total Training	<u>4,641.38</u>
Travel	
Lodging	216.54
Meals	67.14
Mileage	906.90
Other	0.90
Total Travel	<u>1,191.48</u>
Void	0.00
Total Expense	<u>63,644.02</u>
Net Income	<u>27,798.77</u>

06/04/07

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2007

	<u>Jan - May '07</u>
Alfie's Attic	29.50
Amy Blomberg	15.58
AT&T	336.59
Bert Rousseau	267.68
Charlevoix-Emmet ISD	20.00
City of Charlevoix	500.00
Community Mental Health	32.50
Culligan	101.80
Dog Eat Dog Graphic Designs	90.00
Frankenmuth Insurance	56.00
Gaslight Media	357.75
Glen's Supermarket	22.23
Gordon Food Service	66.66
Hi-Tech	923.79
Jane Millar	1,403.51
Julienne Tomatoes	487.80
Kathleen Lame	4,350.00
Latitude	180.00
Lawyers Weekly	637.50
LDMI	1,017.02
Mason & Kammermann	350.00
Meyer Hardware	1.87
Northern Michigan Hospital	83.00
Office Max	902.80
Oleson's	145.89
Online Payroll Service Fee	50.00
Pat Dull	183.07
Payroll Distribution	44,233.42
Petoskey Chamber of Commerce	25.00
Petoskey Cinema	1,050.00
Petoskey News Review	188.00
Pitney Bowes	190.43
Printed Checks	17.40
Reserve Account	500.00
Rotary	371.50
Scovies	144.16
Sign & Design	125.00
Sky's the Limit	31.98
St. Francis Xavier	1,500.00
Stafford's Hospitality	233.60
Taylor Rental	698.20
The 501 Alliance	639.79
The Print Shop	891.00
Trophy Case	192.00
TOTAL	<u><u>63,644.02</u></u>

08/06/07

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of May 31, 2007

	May 31, '07	May 31, '06	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of Northern Michigan	5,280.22	5,052.98	227.24	4.5%
CD Bank One	5,551.36	5,406.36	145.00	2.7%
CD Charlevoix State Bank	15,268.23	0.00	15,268.23	100.0%
CD First Community Bank	6,939.84	6,754.51	185.33	2.7%
CD National City Bank	5,203.00	5,000.00	203.00	4.1%
Checking Charlevoix State Bank	0.00	78,281.04	-78,281.04	-100.0%
Checking Chase	25,841.92	5,000.00	20,841.92	416.8%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chase	27,342.74	0.00	27,342.74	100.0%
Savings Northwestern Bank	4,645.85	3,428.52	1,217.33	35.5%
Total Checking/Savings	96,173.16	109,023.41	-12,850.25	-11.8%
Total Current Assets	96,173.16	109,023.41	-12,850.25	-11.8%
Fixed Assets				
Accumulated Depreciation	-9,181.00	-7,806.00	-1,375.00	-17.6%
Equipment	13,245.19	13,245.19	0.00	0.0%
Total Fixed Assets	4,064.19	5,439.19	-1,375.00	-25.3%
TOTAL ASSETS	100,237.35	114,462.60	-14,225.25	-12.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Accrued Federal Unemp..	-224.00	-224.00	0.00	0.0%
Federal Income Tax Withheld	719.45	460.78	258.67	56.1%
Fica Tax Withheld	1,143.09	870.68	272.41	31.3%
State Income Tax Withheld	562.36	424.08	138.28	32.6%
Total Other Current Liabilities	2,200.90	1,531.54	669.36	43.7%
Total Current Liabilities	2,200.90	1,531.54	669.36	43.7%
Total Liabilities	2,200.90	1,531.54	669.36	43.7%
Equity				
*Retained Earnings	70,194.62	54,286.44	15,908.18	29.3%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	27,841.84	58,644.63	-30,802.79	-52.5%
Total Equity	98,036.45	112,931.06	-14,894.61	-13.2%
TOTAL LIABILITIES & EQUITY	100,237.35	114,462.60	-14,225.25	-12.4%