

INCOME EXPENSE REPORT MAY 2015

INCOME CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
CDRP Funds	12,003.23	26,407.11	48,012.92	48,012.92	25,469.23
Agency Funds					
A. Charlevoix County	8,250.00	16,500.00	33,000.00	33,000.00	16,500.00
B. Emmet County	7,725.00	15,450.00	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	700.00	2,900.00	8,500.00	8,500.00	2,900.00
D. VORP Emmet	625.00	2,500.00	7,500.00	7,500.00	1,875.00
E. CDP Charlevoix	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	600.00	2,400.00	6,500.00	5,760.00	2,985.00
F. ACVS Fees	800.00	1,100.00	2,100.00	2,100.00	1,300.00
G. SPED Fees			1,500.00	500.00	2,000.00
H. Donations		46.90	500.00	500.00	53.00
I. Donor Campaign	25.00	2,522.50	4,000.00	4,000.00	1,701.00
K. Theatre Party					
1. Sponsorships	125.00	6,425.00	5,925.00	6,425.00	5,925.00
2. Ticket Sales		2,375.00	3,185.00	2,375.00	3,185.00
3. Other		1,573.90	1,675.00	1,573.90	1,674.50
L. Reimbursement/Rebate	150.00	253.10		255.00	14.25
M. Interest	4.79	38.43	90.00	80.00	41.50
N. Training					
1. 40-Hour		1,550.00	4,500.00	1,550.00	
2. Advanced - Spring					4,945.00
3. Roundtables					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation	1,540.00	1,540.00	1,540.00	1,540.00	350.00
C. Petoskey Foundation		1,540.00	1,540.00	1,540.00	1,834.00
D. United Way		1,294.75	1,294.75	3,211.00	1,086.50
E. Charlevoix Lions					
F. Revenue Sharing				1,321.00	4,600.00
G. Women's Club					
Transfer from Savings					
TOTAL INCOME	40,548.02	94,416.69	170,262.67	168,643.82	101,888.98
In Kind					
A. Accounting Services	100.00	200.00	400.00	400.00	100.00
B. Volunteer Mediators	5,400.00	56,962.50	155,430.00	155,430.00	66,750.00
C. Volunteer Labor					1,260.00
D. Volunteer Training	600.00	600.00	1,200.00	1,200.00	
E. Mediation Locations	600.00	2,300.00	6,250.00	5,000.00	2,700.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies		507.21	400.00	525.00	306.50
H. Cell Phone	105.87	618.02	2,109.85	2,109.85	598.25
I. Theatre Party		3,313.00	3,003.00	3,313.00	3,003.00
J. Training Locations	350.00	500.00	2,000.00	1,000.00	
K. Mileage			500.00	500.00	
L. GoToMyPC	21.95	127.70	240.00	240.00	99.75
M. Miscellaneous	36.00	188.93		100.00	
IN KIND INCOME	8,513.82	71,617.36	187,132.85	185,417.85	81,317.50
TOTAL + IN KIND INCOME	49,061.84	166,034.05	357,395.52	354,061.67	183,206.48

EXPENSE CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
1. Personnel					
A. Salaries	11,558.43	42,380.91	100,173.00	100,173.00	42,930.80
B. FICA	992.17	4,156.21	7,663.24	7,663.24	4,117.02
C. Worker's Compensation			594.00	594.00	
D. Unemployment	396.36	497.90	1,001.73	1,001.73	579.72
E. Insurance/Education	461.16	2,057.78	5,500.00	5,500.00	
2. Accounting	350.00	955.00	2,735.00	2,735.00	335.00
3. Advertising	320.00	1,380.00	2,345.00	2,345.00	1,441.31
4. Charlevoix Office					
A. Rent	200.00	700.00	1,200.00	1,200.00	500.00
B. Telephone	203.64	486.83	990.00	1,132.00	385.36
5. Communications					
A. Telephone	426.98	1,061.05	2,611.00	2,536.00	1,119.81
B. Internet	129.00	294.00	540.00	660.00	372.30
6. Contractual	475.00	1,033.37	2,060.00	2,060.00	1,979.50
7. Equipment					
A. Purchase	135.50	3,561.00	4,204.00	4,204.00	3,661.65
B. Repair & Maintenance			300.00	300.00	125.00
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. Miscellaneous		10.00		10.00	
10. Occupancy - Rent	500.00	3,000.00	6,000.00	6,000.00	2,500.00
11. Other					
A. Board	77.54	403.65	728.00	728.00	1,927.55
B. Executive Director	365.79	1,254.24	1,770.00	2,500.00	685.18
C. Hospitality	337.01	463.31	755.00	755.00	773.90
D. Licenses, Fees, Dues	120.00	670.91	1,068.00	1,068.00	390.00
E. PD	40.00	40.00	1,460.00	1,460.00	820.00
F. Staff Retreat			125.00	125.00	
G. Theatre Party	51.62	4,042.67	2,655.00	4,042.67	4,126.24
12. Postage		330.03	1,015.00	1,015.00	487.08
13. Printing	822.50	822.50	2,893.75	2,893.75	1,843.00
14. Reimbursement		25.00		25.00	
15. Supplies	343.51	1,238.42	3,335.00	3,335.00	2,088.38
16. Training					
A. 40-Hour	5,107.22	5,620.66	5,067.05	5,620.56	
B. Roundtables			160.00	160.00	
C. Advanced Spring					2202.79
17. Travel					
A. Lodging			825.00	825.00	
B. Meals			273.00	273.00	30.00
C. Mileage	245.21	598.37	7,215.25	7,215.25	1,227.73
D. Other		80.97		100.00	4.00
TOTAL EXPENSES	23,658.64	77,164.78	169,486.02	172,479.20	76,653.32
18. Gain (Loss)		17,251.91	776.65	-3,835.38	24,802.06
Comparison of Income & Expenses		94,416.69	170,262.67	168,643.82	80,021.55

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2015

	<u>May 15</u>
Income	
CDP	8,000.00
CDRP Funds	
2nd Quarter	12,003.23
Total CDRP Funds	12,003.23
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
Total County Funding	15,975.00
Donation	
Donor Campaign	25.00
Total Donation	25.00
Fees	
ACVS	800.00
Breach of Contract	100.00
Divorce	450.00
Landlord/Tenant	50.00
Total Fees	1,400.00
Fund Raising	
Theatre Party	
Sponsor	125.00
Total Theatre Party	125.00
Total Fund Raising	125.00
Grants	
Charlevoix Foundation	1,540.00
Total Grants	1,540.00
Interest	4.79
Refund	150.00
VORP	
Charlevoix	700.00
Emmet	625.00
Total VORP	1,325.00
Total Income	40,548.02
Expense	
Accounting	350.00
Advertising	320.00
Charlevoix Office	
Rent	200.00
Telephone	203.64
Total Charlevoix Office	403.64
Communications	
Internet	129.00
Telephone	426.98

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2015

	<u>May 15</u>
Total Communications	555.98
Contractual	475.00
Equipment Expense	
Purchase	135.50
Total Equipment Expense	135.50
Fringe Benefits	
Health Insurance	233.76
Insurance	227.40
Unemployment	396.36
Total Fringe Benefits	857.52
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Board	77.54
Executive Director	365.79
Hospitality	337.01
Licenses, Fees, Dues	120.00
PD	40.00
Theatre Party	51.62
Total Other	991.96
Payroll Expenses	992.17
Printing	822.50
Salaries and Wages	11,558.43
Supplies	343.51
Training	
40-Hour	5,107.22
Total Training	5,107.22
Travel	
Mileage	245.21
Total Travel	245.21
Void	0.00
Total Expense	23,658.64
Net Income	16,889.38

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2015

	<u>May 15</u>
AT&T	729.62
Cafe Sante	50.00
City of Charlevoix	200.00
D&W Fresh Market	27.29
Dan McGuire	636.00
Dixie Bunker	233.76
East Jordan Chamber of Commerce	10.00
EPS	105.00
Gaslight Media	90.00
Gordon Food Service	148.36
Harbor Springs Chamber of Commerce	110.00
Hi-Tech	135.50
Jane Millar	1,000.25
Jimmy Johns	40.30
Mason & Kammermann	350.00
McCardel Water Conditioning	18.25
Meyer Hardware	10.48
Office Max	48.78
Oleson's	11.97
Online Payroll Service Fee	10.00
Payroll Distribution	12,550.60
Petoskey Chamber of Commerce	290.00
Roast & Toast	96.78
St. Francis Xavier	500.00
Stafford's Hospitality	439.56
The 501 Alliance	396.36
The Bistro	155.01
The Print Shop	822.50
The New York Restaurant	100.00
Trophy Case	32.00
Wanda Joseph	4,310.27
TOTAL	<u><u>23,658.64</u></u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2015

	<u>Jan - May 15</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	14,403.88
2nd Quarter	12,003.23
Total CDRP Funds	<u>26,407.11</u>
County Funding	
Charlevoix	16,500.00
Emmet	15,450.00
Total County Funding	<u>31,950.00</u>
Donation	
Donor Campaign	2,522.50
Mileage	46.90
Total Donation	<u>2,569.40</u>
Fees	
ACVS	1,100.00
Breach of Contract	300.00
Divorce	1,875.00
Landlord/Tenant	125.00
Real Estate	100.00
Total Fees	<u>3,500.00</u>
Fund Raising	
Theatre Party	
Donation	1,128.90
Raffle	406.00
Sponsor	6,425.00
Tickets	2,375.00
Tip Jar	39.00
Total Theatre Party	<u>10,373.90</u>
Total Fund Raising	<u>10,373.90</u>
Grants	
Charlevoix Foundation	1,540.00
Petoskey Foundation	1,540.00
United Way	1,294.75
Total Grants	<u>4,374.75</u>
Interest	38.43
Refund	253.10
Training & Workshops	
40-Hour	1,550.00
Total Training & Workshops	<u>1,550.00</u>
VORP	
Charlevoix	2,900.00
Emmet	2,500.00
Total VORP	<u>5,400.00</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2015

	<u>Jan - May 15</u>
Total Income	94,416.69
Expense	
Accounting	955.00
Advertising	1,380.00
Charlevoix Office	
Rent	700.00
Telephone	486.83
Total Charlevoix Office	1,186.83
Communications	
Internet	294.00
Telephone	1,061.05
Total Communications	1,355.05
Contractual	1,033.37
Equipment Expense	
Purchase	3,561.00
Total Equipment Expense	3,561.00
Fringe Benefits	
Health Insurance	1,830.38
Insurance	227.40
Unemployment	497.90
Total Fringe Benefits	2,555.68
Miscellaneous	10.00
Occupancy	
Rent	3,000.00
Total Occupancy	3,000.00
Other	
Board	403.65
Executive Director	1,254.24
Hospitality	463.31
Licenses, Fees, Dues	670.91
PD	40.00
Theatre Party	4,042.67
Total Other	6,874.78
Payroll Expenses	4,156.21
Postage	330.03
Printing	822.50
Reimbursement	25.00
Salaries and Wages	42,380.91
Supplies	1,238.42
Training	
40-Hour	5,620.66
Total Training	5,620.66
Travel	
Mileage	598.37
Other	80.97

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2015

	<u>Jan - May 15</u>
Total Travel	679.34
Void	0.00
Total Expense	<u>77,164.78</u>
Net Income	<u><u>17,251.91</u></u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2015

	<u>Jan - May 15</u>
AT&T	1,781.88
Bill & Carol's	54.43
Boyne Area Chamber of Commerce	140.00
Cafe Sante	50.00
Charlevoix Chamber of Commerce	330.00
Charlevoix County Community Foundation	50.00
Chase Bank	22.95
Check Supply	22.95
City of Charlevoix	700.00
City Park Grill	35.53
Crossroads Industries	35.00
D&W Fresh Market	43.25
Dan Harris Law Firm	25.00
Dan McGuire	636.00
Dixie Bunker	467.52
East Jordan Chamber of Commerce	10.00
Emmet County Recycling	80.00
EPS	2,903.87
Gaslight Media	225.00
Gordon Food Service	447.15
Harbor Springs Chamber of Commerce	110.00
Hi-Tech	1,549.50
Island Airways	80.97
Jane Millar	1,099.33
Jimmy Johns	40.30
Mason & Kammermann	955.00
McCardel Water Conditioning	51.25
MCDRPCA	115.01
Meyer Hardware	90.47
Northern Copy Express	61.84
Northern Lakes Economic Alliance	20.00
Northern Michigan Review	1,471.70
Office Depot	275.74
Office Max	381.87
Oleson's	11.97
Online Payroll Service Fee	50.00
Payroll Distribution	46,537.12
Petoskey Chamber of Commerce	990.00
Petoskey Cinema	972.00
Petoskey Public School	280.00
Pitney Bowes	167.48
Postmaster	152.75
Roast & Toast	150.78
Rotary	709.75
Sign & Design	125.00
Sky's the Limit	68.99
St. Francis Xavier	3,000.00
Stafford's Hospitality	439.56
State of Michigan	10.00
Taylor Rental	514.50
Terri Sevener	1,733.11
The 501 Alliance	497.90
The Bistro	155.01

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2015

	<u>Jan - May 15</u>
The Print Shop	1,472.50
Tne New York Restaurant	100.00
Trophy Case	32.00
United Way	30.00
Wanda Joseph	4,310.27
Weathervane	290.58
TOTAL	<u><u>77,164.78</u></u>

NORTHERN COMMUNITY MEDIATION Balance Sheet Prev Year Comparison

As of May 31, 2015

	May 31, 15	May 31, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,557.94	6,538.31	19.63	0.3%
CD Bank of N. MI 804631	6,186.61	6,155.77	30.84	0.5%
CD Bank of N. MI 806536	6,358.51	6,326.82	31.69	0.5%
CD Char State Bank 18756	5,940.69	5,910.02	30.67	0.5%
CD Char State Bank 18910	12,165.82	12,112.48	53.34	0.4%
CD First Comm. Bank 60302215	7,821.49	7,798.71	22.78	0.3%
CD First Comm. Bank 60302716	5,576.60	5,560.36	16.24	0.3%
Checking Chase	36,458.73	46,478.39	-10,019.66	-21.6%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,791.58	15,696.38	95.20	0.6%
Savings Chase	18,083.75	18,072.58	11.17	0.1%
Savings Chemical Bank	20,277.74	0.00	20,277.74	100.0%
Savings NW Bank 710205349	0.00	10,271.13	-10,271.13	-100.0%
Total Checking/Savings	141,319.46	141,020.95	298.51	0.2%
Total Current Assets	141,319.46	141,020.95	298.51	0.2%
Fixed Assets				
Accumulated Depreciation	-20,362.95	-18,412.95	-1,950.00	-10.6%
Equipment				
Maintenance	190.00	190.00	0.00	0.0%
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	20,662.14	0.00	0.0%
Total Fixed Assets	299.19	2,249.19	-1,950.00	-86.7%
Other Assets				
Investments - CCCF	11,150.00	11,045.07	104.93	1.0%
Investments - PHSACF	12,740.00	11,455.46	1,284.54	11.2%
Total Other Assets	23,890.00	22,500.53	1,389.47	6.2%
TOTAL ASSETS	165,508.65	165,770.67	-262.02	-0.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	946.00	1,113.00	-167.00	-15.0%
Fica Tax Withheld	1,746.48	1,791.40	-44.92	-2.5%
Michigan Unemployment	1,853.77	832.81	1,020.96	122.6%
State Income Tax Withheld	430.39	477.99	-47.60	-10.0%
Total Other Current Liabilities	4,976.64	4,215.20	761.44	18.1%
Total Current Liabilities	4,976.64	4,215.20	761.44	18.1%
Total Liabilities	4,976.64	4,215.20	761.44	18.1%
Equity				
*Retained Earnings	143,280.11	135,886.80	7,393.31	5.4%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	17,251.91	25,668.68	-8,416.77	-32.8%
Total Equity	160,532.01	161,555.47	-1,023.46	-0.6%
TOTAL LIABILITIES & EQUITY	165,508.65	165,770.67	-262.02	-0.2%