

INCOME EXPENSE REPORT MAY 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds	11,576.92	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	7,725.00	15,450.00	30,900.00	30,900.00	15,750.00
C. VORP Charlevoix	700.00	2,900.00	8,500.00	8,500.00	3,600.00
D. VORP Emmet		1,875.00	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	850.00	2,985.00	5,000.00	5,000.00	3,337.50
F. ACVS Fees		1,300.00	2,000.00	2,300.00	1,400.00
G. SPED Fees		2,000.00	500.00	1,000.00	
H. Donations		53.00	3,500.00	2,500.00	2,334.81
I. Designated Gifts					
J. Donor Campaign		1,701.00	2,000.00	3,000.00	1,325.00
K. Theatre Party					
1. Sponsorships		5,925.00	6,500.00	5,925.00	5,820.65
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	14.25	14.25		15.00	147.57
M. Interest	6.26	41.50	200.00	100.00	47.55
N. Training					
1. 40-Hour					950.00
2. Advanced - Spring	995.00	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		1,086.50	1,086.50	6,265.50	625.00
E. Charlevoix Lions					
F. Revenue Sharing		4,600.00	4,600.00	3,732.63	
G. Women's Club					
Transfer from Savings					
TOTAL INCOME	21,867.43	101,888.98	164,578.19	176,034.32	93,545.58
In Kind					
A. Accounting Services		100.00	500.00	500.00	185.00
B. Volunteer Mediators	15,187.50	66,750.00	193,762.50	193,762.50	87,375.00
C. Volunteer Labor	240.00	1,260.00			
D. Volunteer Training			1,200.00	1,200.00	3,600.00
E. Mediation Locations	500.00	2,700.00	6,840.00	6,600.00	3,150.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies		306.50	500.00	500.00	1,968.93
H. Cell Phone	149.76	598.25	2,109.85	2,109.85	745.65
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	99.75	240.00	240.00	99.75
M. Refund					150.00
IN KIND INCOME	17,397.21	81,317.50	223,602.35	224,815.35	107,440.20
TOTAL + IN KIND INCOME	39,264.64	183,206.48	388,180.54	400,849.67	200,985.78

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	11,708.40	42,930.80	101,473.00	101,473.00	41,679.88
B. FICA	962.08	4,117.02	7,762.68	7,762.68	3,188.52
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		335.00	1,500.00	1,500.00	725.00
3. Advertising	45.00	1,441.31	1,595.00	1,595.00	930.00
4. Charlevoix Office					
A. Rent	100.00	500.00	1,200.00	1,200.00	500.00
B. Telephone	79.28	385.36	855.00	855.00	355.58
5.. Communications					
A. Telephone	250.78	1,119.81	2,100.00	2,100.00	944.92
B. Internet		372.30	800.00	800.00	274.75
6. Contractual	300.50	1,979.50	1,600.00	2,000.00	1,134.50
7. Equipment					
A. Purchase		3,661.65	500.00	5,592.00	409.94
B. Repair & Maintenance	25.00	125.00	500.00	500.00	305.00
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	2,500.00	6,000.00	6,000.00	2,500.00
10. Other					
A. Board		1,927.55	2,314.19	2,314.19	502.34
B. Executive Director		685.18	1,827.00	1,827.00	825.68
C. Hospitality	641.94	773.90	635.00	1,100.00	439.89
D. Licenses, Fees, Dues	10.00	390.00	1,167.00	1,167.00	512.95
E. PD	200.00	820.00	1,150.00	1,150.00	185.00
F. Staff Retreat			125.00	125.00	
G. Theatre Party		4,126.24	2,248.00	4,126.24	3,881.56
11. Postage	300.00	487.08	900.00	900.00	164.28
12. Printing	567.00	1,843.00	1,850.00	2,100.00	2,062.00
13. Reimbursement					
14. Supplies	590.23	2,088.38	3,000.00	3,000.00	1,131.04
15. Training					
A. 40-Hour					5,704.41
B. Advanced Spring	1,400.00	2,202.79		2202.79	2,452.63
C. Advanced Fall					
D. Special Education					
D. Roundtables			160.00	160.00	
16. Travel					
A. Lodging			585.00	585.00	
B. Meals	30.00	30.00	235.50	235.50	
C. Mileage	109.62	1,227.73	8,766.25	8,766.25	2,003.99
D. Other		4.00		5.00	5.00
TOTAL EXPENSES	17,819.83	76,653.32	162,221.35	172,514.38	74,169.73
16. Gain (Loss)			2,356.84	3,519.94	
Comparison of Income & Expenses			164,578.19	176,034.32	

06/06/14

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2014

	<u>May '14</u>
Income	
CDRP Funds	
2nd Quarter	<u>11,576.92</u>
Total CDRP Funds	11,576.92
County Funding	
Emmet	<u>7,725.00</u>
Total County Funding	7,725.00
Fees	
Divorce	775.00
Landlord/Tenant	<u>75.00</u>
Total Fees	850.00
Interest	6.26
Refund	14.25
Training & Workshops	
Advanced	<u>995.00</u>
Total Training & Workshops	995.00
VORP	
Charlevoix	<u>700.00</u>
Total VORP	700.00
Total Income	21,867.43
Expense	
Advertising	45.00
Charlevoix Office	
Rent	100.00
Telephone	<u>79.28</u>
Total Charlevoix Office	179.28
Communications	
Telephone	<u>250.78</u>
Total Communications	250.78
Contractual	300.50
Equipment Expense	
Repair & Maintenance	<u>25.00</u>
Total Equipment Expense	25.00
Occupancy	
Rent	<u>500.00</u>
Total Occupancy	500.00
Other	
Hospitality	641.94
Licenses, Fees, Dues	10.00
PD	<u>200.00</u>
Total Other	851.94

06/06/14

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2014

	<u>May '14</u>
Payroll Expenses	962.08
Postage	300.00
Printing	567.00
Salaries and Wages	11,708.40
Supplies	590.23
Training	
Advanced	<u>1,400.00</u>
Total Training	1,400.00
Travel	
Meals	30.00
Mileage	<u>109.62</u>
Total Travel	<u>139.62</u>
Total Expense	<u>17,819.83</u>
Net Income	<u><u>4,047.60</u></u>

06/06/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2014

	<u>May '14</u>
Angele Larson	87.50
AT&T	330.06
Bert Rousseau	61.02
Bill & Carol's	102.62
City of Charlevoix	100.00
City Park Grill	294.32
Emmet County Recycling	78.00
Gaslight Media	45.00
Gordon Food Service	24.96
Hi-Tech	639.00
MACM	200.00
Office Max	86.27
Online Payroll Service Fee	10.00
Payroll Distribution	12,670.48
Reserve Account	300.00
St. Francis Xavier	500.00
Steve Tresidder	1,400.00
Terri Sevener	78.60
The Print Shop	567.00
Trophy Case	33.00
Twisted Olive	212.00
TOTAL	<u>17,819.83</u>

06/06/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2014

	<u>Jan - May '14</u>
Income	
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	1,701.00
Donation - Other	53.00
Total Donation	1,754.00
Fees	
ACVS	1,300.00
Breach of Contract	100.00
Cancellation	75.00
Civil Rights	175.00
Divorce	2,360.00
Domestic	125.00
Landlord/Tenant	125.00
Post Judgement	25.00
SPED	2,000.00
Total Fees	6,285.00
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	1,086.50
Total Grants	7,870.50
Interest	41.50
Refund	14.25

06/06/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2014

	<u>Jan - May '14</u>
Training & Workshops	
Advanced	4,920.00
Training & Workshops - Other	25.00
Total Training & Workshops	<u>4,945.00</u>
VORP	
Charlevoix	2,900.00
Emmet	1,875.00
Total VORP	<u>4,775.00</u>
Total Income	101,888.98
Expense	
Accounting	335.00
Advertising	1,441.31
Charlevoix Office	
Rent	500.00
Telephone	385.36
Total Charlevoix Office	<u>885.36</u>
Communications	
Internet	372.30
Telephone	1,119.81
Total Communications	<u>1,492.11</u>
Contractual	1,979.50
Equipment Expense	
Purchase	3,661.65
Repair & Maintenance	125.00
Total Equipment Expense	<u>3,786.65</u>
Fringe Benefits	
Unemployment	579.72
Total Fringe Benefits	<u>579.72</u>
Occupancy	
Rent	2,500.00
Total Occupancy	<u>2,500.00</u>
Other	
Board	1,927.55
Executive Director	685.18
Hospitality	773.90
Licenses, Fees, Dues	390.00
PD	820.00
Theatre Party	4,126.24
Total Other	<u>8,722.87</u>
Payroll Expenses	4,117.02
Postage	487.08
Printing	1,843.00
Salaries and Wages	42,930.80
Supplies	2,088.38

06/06/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2014

	<u>Jan - May '14</u>
Training	
Advanced	2,202.79
Total Training	<u>2,202.79</u>
Travel	
Meals	30.00
Mileage	1,227.73
Other	4.00
Total Travel	<u>1,261.73</u>
Void	<u>0.00</u>
Total Expense	<u>76,653.32</u>
Net Income	<u><u>25,235.66</u></u>

06/06/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2014

	<u>Jan - May '14</u>
Angele Larson	87.50
AT&T	1,657.67
Bert Rousseau	817.72
Bill & Carol's	180.81
Boyne Area Chamber of Commerce	140.00
Cash	400.00
City of Charlevoix	500.00
City Park Grill	294.32
Conni Zingler	22.40
Crossroads Industries	35.00
Emmet County Recycling	78.00
Gaslight Media	384.80
Gordon Food Service	251.18
Hi-Tech	6,348.65
Jane Millar	1,416.72
K-Mart	6.36
LRBOI Tribal Court	600.00
MACM	200.00
Mason & Kammermann	335.00
McCardel Water Conditioning	58.00
Meyer Hardware	48.54
North Sky	1,254.19
Northern Michigan Review	1,496.70
Office Max	820.63
Online Payroll Service Fee	50.00
Payroll Distribution	47,047.82
Petoskey Chamber of Commerce	860.00
Petoskey Cinema	1,032.00
Pitney Bowes	167.48
Postmaster	85.39
Reserve Account	300.00
Rotary Club of Petoskey	383.50
Sign & Design	125.00
Sky's the Limit	106.96
St. Francis Xavier	2,500.00
Steve Tresidder	1,400.00
Taylor Rental	514.50
Terri Sevener	333.62
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
TOTAL	<u>76,653.32</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of May 31, 2014

	May 31, '14	May 31, '13	\$ Change	% Change
ASSETS				
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	6,326.82	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	45,960.42	35,679.21	10,281.21	28.8%
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	18,072.58	18,056.25	16.33	0.1%
Savings NW Bank 710205349	10,271.13	10,266.00	5.13	0.1%
Total Checking/Savings	140,502.98	129,931.23	10,571.75	8.1%
Total Current Assets	140,502.98	129,931.23	10,571.75	8.1%
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%
Total Equipment	20,662.14	20,472.14	190.00	0.9%
Total Fixed Assets	2,249.19	3,366.19	-1,117.00	-33.2%
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%
Total Other Assets	22,500.53	22,500.53	0.00	0.0%
TOTAL ASSETS	165,252.70	155,797.95	9,454.75	6.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	1,113.00	1,072.92	40.08	3.7%
Fica Tax Withheld	1,791.40	1,739.20	52.20	3.0%
Michigan Unemployment	832.81	0.00	832.81	100.0%
State Income Tax Withheld	477.99	463.74	14.25	3.1%
Total Other Current Liabilities	4,215.20	3,275.86	939.34	28.7%
Total Current Liabilities	4,215.20	3,275.86	939.34	28.7%
Total Liabilities	4,215.20	3,275.86	939.34	28.7%
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	25,235.66	19,127.38	6,108.28	31.9%
Total Equity	161,037.50	152,522.09	8,515.41	5.6%
TOTAL LIABILITIES & EQUITY	165,252.70	155,797.95	9,454.75	6.1%