

INCOME EXPENSE REPORT MAY 2013

INCOME CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
CDRP Funds	10,481.86	23,060.10	41,927.45	41,927.45	25,868.13
Agency Funds					
A. Charlevoix County	10,500.00	18,000.00	30,000.00	30,000.00	8,250.00
B. Emmet County	7,875.00	15,750.00	30,900.00	30,900.00	7,725.00
C. VORP Charlevoix	700.00	3,600.00	8,500.00	8,500.00	2,900.00
D. VORP Emmet	625.00	3,125.00	7,500.00	7,500.00	3,125.00
E. CDP Charlevoix	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	687.50	3,337.50	3,600.00	5,000.00	1,320.00
F. ACVS Fees		1,400.00	2,000.00	2,000.00	1,500.00
G. SPED Fees			500.00	500.00	2,200.00
H. Donations	1,115.00	2,334.81	3,000.00	3,000.00	2,200.28
I. Designated Gifts					
J. Donor Campaign		1,325.00	3,000.00	3,000.00	
K. Theatre Party					
1. Sponsorships		5,820.65	4,700.00	5,820.65	4,700.00
2. Ticket Sales		2,850.00	2,800.00	2,850.00	2,800.00
3. Other	1,011.00	1,672.40	600.00	1,672.40	1,607.60
L. Bartending					
M. Reimbursement/Rebate		147.57		147.57	37.83
N. Interest	4.77	47.55	300.00	200.00	36.87
O. Training					
1. 40-Hour		950.00	8,000.00	5,950.00	
2. Advanced - Spring	1,500.00	1,500.00	1,500.00	1,500.00	
3. Advanced - Fall					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation					
C. Petoskey Foundation					
D. United Way		625.00	3,884.50	4,509.50	941.25
E. Revenue Sharing			4,000.00	4,000.00	
Transfer from Savings			9,125.28	766.26	
TOTAL INCOME	42,500.13	93,545.58	173,837.23	167,743.83	73,211.96
In Kind					
A. Accounting Services		185.00	500.00	500.00	200.00
B. Volunteer Mediators	20,625.00	85,212.50	157,670.00	157,670.00	45,247.50
C. Volunteer Labor					
D. Volunteer Training		3,600.00	600.00	3,600.00	
E. Mediation Locations	550.00	3,150.00	5,520.00	5,520.00	1,700.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies		1,239.29		1,239.29	
H. Cell Phone	150.53	745.65	2,400.00	1,800.00	635.84
I. Theatre Party		1,531.00	2,500.00	1,531.00	2,423.50
J. Training Locations		2,000.00	2,500.00	2,500.00	
K. Mileage		134.87	500.00	500.00	
L. GoToMyPC	19.95	99.75	240.00	240.00	99.75
M. Supplies	364.82	729.64		729.64	
N. Refund	150.00	150.00		150.00	
IN KIND INCOME	23,010.30	105,277.70	188,030.00	191,579.93	56,806.59
TOTAL + IN KIND INCOME	65,510.43	198,823.28	361,867.23	359,323.76	130,018.55

EXPENSE CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
1. Personnel					
A. Salaries	11,367.24	41,679.88	98,516.00	98,516.00	39,121.56
B. FICA	869.60	3,188.52	7,536.47	7,536.47	3,087.04
C. Worker's Compensation			498.00	498.00	
D. Unemployment		600.37	976.60	976.60	654.80
E. Insurance/Education		750.50	7,500.00	7,500.00	1,099.10
2. Accounting		725.00	1,500.00	1,500.00	600.00
3. Advertising	390.00	930.00	1,655.00	1,655.00	1,012.43
4. Charlevoix Office					
A. Rent	100.00	500.00	1,200.00	1,200.00	500.00
B. Telephone	77.24	355.58	800.00	800.00	377.06
C. Equipment					
5.. Communications					
A. Telephone	174.31	944.92	2,500.00	2,500.00	1,044.86
B. Internet	109.90	274.75	660.00	660.00	274.75
6. Contractual		1,134.50	1,800.00	1,800.00	487.50
7. Equipment					
A. Purchase		409.94	800.00	800.00	
B. Repair & Maintenance	25.00	305.00	500.00	500.00	
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	49.10	502.34	696.50	696.50	531.37
B. Executive Director	498.93	825.68	1,827.00	1,827.00	575.26
C. Hospitality	389.89	439.89	725.00	725.00	458.07
D. Licenses, Fees, Dues	10.00	512.95	1,235.16	1,235.16	397.00
E. PD	175.00	185.00	500.00	500.00	10.00
F. Shoplifting					
G. Staff Retreat			100.00	100.00	
H. Theatre Party	1,231.70	3,881.56	2,057.50	3,881.56	3,452.02
11. Postage		164.28	1,800.00	1,800.00	458.00
12. Printing	711.00	2,062.00	1,700.00	2,400.00	
13. Reimbursement					
14. Supplies	231.32	1,131.04	3,000.00	3,000.00	1,134.32
15. Training					
A. 40-Hour	1,661.07	5,704.41	7,040.00	5,704.41	
B. Advanced Spring	2,452.63	2,452.63	2,480.00	2,452.63	150.00
C. Advanced Fall					
16. Travel					
A. Lodging			780.00	780.00	119.00
B. Meals			235.50	235.50	28.32
C. Mileage	1,417.48	2,003.99	7,735.00	7,735.00	1,534.62
D. Other		5.00		5.00	
TOTAL EXPENSES	22,441.41	74,169.73	166,577.73	167,743.83	59,607.08
16. Gain (Loss)					
Comparison of Income & Expenses					

06/07/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

May 2013

	<u>May '13</u>
Income	
CDP	8,000.00
CDRP Funds	
2nd Quarter	10,481.86
Total CDRP Funds	10,481.86
County Funding	
Charlevoix	10,500.00
Emmet	7,875.00
Total County Funding	18,375.00
Donation	1,115.00
Fees	
Breach of Contract	50.00
Custody	25.00
Divorce	375.00
Domestic	75.00
Post Judgement	25.00
Property	137.50
Total Fees	687.50
Fund Raising	
Theatre Party	
Donation	1,000.00
Refund	11.00
Total Theatre Party	1,011.00
Total Fund Raising	1,011.00
Interest	4.77
Training & Workshops	
Advanced	1,500.00
Total Training & Workshops	1,500.00
VORP	
Charlevoix	700.00
Emmet	625.00
Total VORP	1,325.00
Total Income	42,500.13
Expense	
Advertising	390.00
Charlevoix Office	
Rent	100.00
Telephone	77.24
Total Charlevoix Office	177.24
Communications	
Internet	109.90
Telephone	174.31
Total Communications	284.21

06/07/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

May 2013

	<u>May '13</u>
Equipment Expense	
Repair & Maintenance	25.00
Total Equipment Expense	<u>25.00</u>
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>
Other	
Board	49.10
Executive Director	498.93
Hospitality	389.89
Licenses, Fees, Dues	10.00
PD	175.00
Theatre Party	1,231.70
Total Other	<u>2,354.62</u>
Payroll Expenses	869.60
Printing	711.00
Salaries and Wages	11,367.24
Supplies	231.32
Training	
40-Hour	1,661.07
Advanced	2,452.63
Total Training	<u>4,113.70</u>
Travel	
Mileage	1,417.48
Total Travel	<u>1,417.48</u>
Void	0.00
Total Expense	<u>22,441.41</u>
Net Income	<u><u>20,058.72</u></u>

06/07/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2013

	<u>May '13</u>
Anne Bachle Fifer	1,806.46
AT&T	251.55
Bert Rousseau	370.03
Charlevoix Chamber of Commerce	250.00
Chris Etienne	100.00
City of Charlevoix	100.00
City Park Grill	234.94
Diane Huff	16.41
Gaslight Media	169.90
Gordon Food Service	37.45
Hi-Tech	25.00
Jane Millar	2,152.36
Johan's	30.95
Kiwanis	80.00
MACM	175.00
Mark Dancer	150.00
McCardel Water Conditioning	5.00
Mike VanAst	143.81
Northern Michigan Review	1,231.70
Office Max	430.62
Online Payroll Service Fee	10.00
Payroll Distribution	12,236.84
Scott Kingdon	29.89
St. Francis Xavier	500.00
Stafford's Hospitality	1,034.75
Terri Sevener	133.75
The Print Shop	711.00
Trophy Case	24.00
TOTAL	<u><u>22,441.41</u></u>

06/07/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2013

	<u>Jan - May '13</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	12,578.24
2nd Quarter	10,481.86
Total CDRP Funds	<u>23,060.10</u>
County Funding	
Charlevoix	18,000.00
Emmet	15,750.00
Total County Funding	<u>33,750.00</u>
Donation	
Donor Campaign	1,325.00
Mileage	199.81
Theatre Party	20.00
Donation - Other	2,115.00
Total Donation	<u>3,659.81</u>
Fees	
ACVS	1,400.00
Breach of Contract	500.00
Cancellation	25.00
Custody	25.00
Divorce	2,100.00
Domestic	225.00
Landlord/Tenant	75.00
Post Judgement	50.00
Property	137.50
Shoplifting	200.00
Total Fees	<u>4,737.50</u>
Fund Raising	
Theatre Party	
Donation	1,000.00
Raffle	240.00
Refund	11.00
Sponsor	5,820.65
Tickets	2,850.00
Theatre Party - Other	421.40
Total Theatre Party	<u>10,343.05</u>
Total Fund Raising	10,343.05
Grants	
United Way	625.00
Total Grants	<u>625.00</u>
Interest	47.55
Refund	147.57

06/07/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2013

	<u>Jan - May '13</u>
Training & Workshops	
40-Hour	950.00
Advanced	1,500.00
Total Training & Workshops	<u>2,450.00</u>
VORP	
Charlevoix	3,600.00
Emmet	3,125.00
Total VORP	<u>6,725.00</u>
Total Income	93,545.58
Expense	
Accounting	725.00
Advertising	930.00
Charlevoix Office	
Rent	500.00
Telephone	355.58
Total Charlevoix Office	<u>855.58</u>
Communications	
Internet	274.75
Telephone	944.92
Total Communications	<u>1,219.67</u>
Contractual	1,134.50
Equipment Expense	
Purchase	409.94
Repair & Maintenance	305.00
Total Equipment Expense	<u>714.94</u>
Fringe Benefits	
Education	750.50
Unemployment	600.37
Total Fringe Benefits	<u>1,350.87</u>
Occupancy	
Rent	2,500.00
Total Occupancy	<u>2,500.00</u>
Other	
Board	502.34
Executive Director	825.68
Hospitality	439.89
Licenses, Fees, Dues	512.95
PD	185.00
Theatre Party	3,881.56
Total Other	<u>6,347.42</u>
Payroll Expenses	3,188.52
Postage	164.28
Printing	2,062.00
Salaries and Wages	41,679.88
Supplies	1,131.04

06/07/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2013

	<u>Jan - May '13</u>
Training	
40-Hour	5,704.41
Advanced	2,452.63
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Total Training	8,157.04
Travel	
Mileage	2,003.99
Other	5.00
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Total Travel	2,008.99
Void	0.00
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Total Expense	74,169.73
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Net Income	<u><u>19,375.85</u></u>

06/07/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2013

	<u>Jan - May '13</u>
Anne Bachle Fifer	1,806.46
AT&T	1,300.50
Bert Rousseau	819.29
Big Horn County Historical Museum	50.00
Boyne Area Chamber of Commerce	140.00
Charlevoix Chamber of Commerce	250.00
Charlevoix County Community Foundation	10.00
Chase Bank	22.95
Chris Etienne	100.00
City of Charlevoix	500.00
City Park Grill	470.04
Conni Zingler	47.94
Diane Huff	16.41
Dog Eat Dog Graphic Designs	157.50
Doug Basel	64.94
Emmet County Department of Public Works	72.00
Gaslight Media	424.75
Gordon Food Service	326.80
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	1,888.94
Jane Millar	2,619.96
Johan's	100.95
Kiwanis	80.00
MACM	175.00
Mark Dancer	150.00
Mason & Kammermann	725.00
McCardel Water Conditioning	42.75
Meyer Hardware	31.53
Mike VanAst	143.81
North Central Michigan College	750.50
Northern Michigan Review	1,231.70
Oakland Mediation Center	3,500.00
Office Max	735.44
Oleson's	125.72
Online Payroll Service Fee	50.00
Payroll Distribution	44,868.40
Petoskey Chamber of Commerce	565.00
Petoskey Cinema	924.00
Pierpont Productions	25.00
Pitney Bowes	158.00
Roast & Toast	94.40
Rotary	296.75
Scott Kingdon	29.89
Sign & Design	125.00
Sky's the Limit	25.00
St. Francis Xavier	2,500.00
Stafford's Hospitality	1,034.75
Taylor Rental	442.60
Terri Sevener	242.03
The 501 Alliance	600.37
The Print Shop	2,691.00
Trophy Case	24.00
United Way	50.00

06/07/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2013

	<u>Jan - May '13</u>
Weatherwane	268.91
Wiley Subscription Services	168.75
TOTAL	<u><u>74,169.73</u></u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of May 31, 2013

	May 31, '13	May 31, '12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,518.73	6,495.93	22.80	0.4%
CD Bank of N. MI 804631	6,125.08	6,071.68	53.40	0.9%
CD Bank of N. MI 806536	6,295.29	0.00	6,295.29	100.0%
CD Char State Bank 18756	5,880.53	5,825.93	54.60	0.9%
CD Char State Bank 18910	12,070.14	12,021.96	48.18	0.4%
CD First Comm. Bank 60302215	7,775.37	7,752.07	23.30	0.3%
CD First Comm. Bank 60302716	5,543.73	5,527.11	16.62	0.3%
CD PNC Bank 22013275839	0.00	6,259.21	-6,259.21	-100.0%
Checking Chase	36,064.08	25,381.55	10,682.53	42.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,571.87	15,542.95	28.92	0.2%
Savings Chase	18,053.09	18,036.61	16.48	0.1%
Savings NW Bank 710205349	10,266.00	10,260.88	5.12	0.1%
Total Checking/Savings	130,263.91	119,275.88	10,988.03	9.2%
Total Current Assets	130,263.91	119,275.88	10,988.03	9.2%
Fixed Assets				
Accumulated Depreciation	-17,105.95	-15,437.00	-1,668.95	-10.8%
Equipment				
Purchase	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
Total Equipment	20,472.14	20,472.14	0.00	0.0%
Total Fixed Assets	3,366.19	5,035.14	-1,668.95	-33.2%
Other Assets				
Investments - CCCF	11,045.07	10,543.37	501.70	4.8%
Investments - PHSACF	11,455.46	10,608.41	847.05	8.0%
Total Other Assets	22,500.53	21,151.78	1,348.75	6.4%
TOTAL ASSETS	156,130.63	145,462.80	10,667.83	7.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Accrued State Unemp.	0.00	-106.16	106.16	100.0%
Federal Income Tax Withheld	1,072.92	1,130.64	-57.72	-5.1%
Fica Tax Withheld	1,739.20	755.35	983.85	130.3%
State Income Tax Withheld	463.74	345.05	118.69	34.4%
Total Other Current Liabilities	3,275.86	2,124.88	1,150.98	54.2%
Total Current Liabilities	3,275.86	2,124.88	1,150.98	54.2%
Total Liabilities	3,275.86	2,124.88	1,150.98	54.2%
Equity				
*Retained Earnings	133,478.93	130,087.00	3,391.93	2.6%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	19,375.85	13,250.93	6,124.92	46.2%
Total Equity	152,854.77	143,337.92	9,516.85	6.6%
TOTAL LIABILITIES & EQUITY	156,130.63	145,462.80	10,667.83	7.3%