

INCOME EXPENSE REPORT MAY 2012

INCOME CATEGORY	MONTH	2012 YTD	2012 Budget	Projected	2011 YTD
CDRP Funds	11,758.24	25,868.13	47,032.97	47,032.97	24,815.76
Agency Funds					
A. Charlevoix County		8,250.00	33,000.00	33,000.00	16,500.00
B. Emmet County		7,725.00	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	700.00	2,900.00	8,500.00	8,500.00	3,500.00
D. VORP Emmet	1,250.00	3,125.00	7,500.00	7,500.00	2,500.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	240.00	1,320.00	3,500.00	3,500.00	1,155.00
F. ACVS Fees		1,500.00	2,300.00	2,300.00	500.00
G. SPED Fees	1,400.00	2,200.00	500.00	2,200.00	
H. Donations		2,200.28	3,000.00	3,000.00	2,010.50
I. Designated Gifts					
J. Donor Campaign			3,000.00	3,000.00	2,050.00
K. Theatre Party					
1. Sponsorships		4,700.00	5,000.00	4,700.00	4,900.00
2. Ticket Sales		2,800.00	3,900.00	2,800.00	3,925.00
3. Other		1,607.60	100.00	1,607.60	210.70
L. Bartending					51.00
M. Reimbursement/Rebate		37.83		37.83	
N. Interest	7.93	36.87	2,000.00	1,000.00	1,501.56
O. Training					
1. 40-Hour					
2. Advanced - Spring			1,200.00	0.00	
3. Advanced - Fall			1,200.00	1,200.00	334.00
Grants					
A. Bay Harbor Foundation					3,663.00
B. Charlevoix Foundation					
C. Petoskey Foundation					
D. United Way		941.25	941.25	941.25	750.00
E. Charlevoix Lions					200.00
Transfer from Savings			6,391.35	5,270.44	
TOTAL INCOME	15,356.17	73,211.96	167,965.57	166,490.09	92,016.52
In Kind					
A. Accounting Services	100.00	200.00	500.00	500.00	145.00
B. Volunteer Mediators	8,250.00	45,247.50	162,072.00	162,072.00	69,997.50
C. Volunteer Labor					20.00
D. Volunteer Training			600.00	600.00	600.00
E. Mediation Locations	200.00	1,700.00	6,120.00	6,120.00	2,700.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies					160.00
H. Cell Phone	149.12	635.84	715.00	715.00	245.27
I. Theatre Party		2,423.50	2,500.00	2,500.00	
J. Training Locations			1,000.00	1,000.00	
K. Mileage			500.00	500.00	70.00
L. GoToMyPC	19.95	99.75	240.00	240.00	99.75
IN KIND INCOME	10,019.07	56,806.59	189,847.00	189,847.00	80,537.52
TOTAL + IN KIND INCOME	25,375.24	130,018.55	357,812.57	356,337.09	172,554.04

EXPENSE CATEGORY	MONTH	2012 YTD	2012 Budget	Projected	2011 YTD
1. Personnel					
A. Salaries	8,501.24	39,121.56	99,516.00	99,516.00	37,946.20
B. FICA	744.56	3,087.04	7,612.97	7,612.97	2,902.90
C. Worker's Compensation			498.00	498.00	
D. Unemployment		654.80	986.60	986.60	829.60
E. Insurance/Education	874.00	1,099.10	7,500.00	7,500.00	198.59
2. Accounting		600.00	3,520.00	3,520.00	350.00
3. Advertising	30.00	1,012.43	1,430.00	1,430.00	1,178.27
4. Charlevoix Office					
A. Rent	100.00	500.00	1,200.00	1,200.00	500.00
B. Telephone	58.48	377.06	700.00	700.00	304.30
C. Supplies					12.98
5.. Communications					
A. Telephone	207.61	1,044.86	2,700.00	2,700.00	1,241.04
B. Internet	54.95	274.75	660.00	660.00	268.75
6. Contractual	487.50	487.50	2,200.00	2,200.00	1,839.33
7. Equipment					
A. Purchase			500.00	500.00	1,339.00
B. Repair & Maintenance			1,000.00	1,000.00	371.85
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		531.37	696.50	696.50	415.48
B. Dinner Party			0.00	0.00	40.00
C. Executive Director	175.75	575.26	1,927.00	1,927.00	509.77
D. Hospitality	397.09	458.07	600.00	600.00	326.26
E. Licenses, Fees, Dues	10.00	397.00	920.00	920.00	150.00
F. PD		10.00	700.00	700.00	20.00
G. Shoplifting					
H. Staff Retreat			100.00	100.00	
I. Theatre Party		3,452.02	2,577.50	3,452.02	2,450.17
11. Postage		458.00	1,700.00	1,700.00	458.00
12. Reimbursement					25.00
13. Printing			1,500.00	1,500.00	
14. Supplies	304.96	1,134.32	3,000.00	3,000.00	1,516.02
15. Training					
A. 40-Hour					5,462.51
B. Advanced Spring		150.00	2,500.00	150.00	
C. Advanced Fall			2,800.00	2,800.00	
16. Travel					
A. Lodging		119.00	585.00	585.00	73.45
B. Meals		28.32	157.00	157.00	47.65
C. Mileage	106.56	1,534.62	9,955.00	9,955.00	1,224.30
D. Other					7.00
TOTAL EXPENSES	12,552.70	59,607.08	167,965.57	166,490.09	64,508.42
16. Gain (Loss)					
Comparison of Income & Expenses					

06/11/12

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2012

	<u>May '12</u>
Income	
CDRP Funds	
2nd Quarter	11,758.24
Total CDRP Funds	11,758.24
Fees	
Breach of Contract	40.00
Divorce	200.00
SPED	1,400.00
Total Fees	1,640.00
Interest	7.93
VORP	
Charlevoix	700.00
Emmet	1,250.00
Total VORP	1,950.00
Total Income	15,356.17
Expense	
Advertising	30.00
Charlevoix Office	
Rent	100.00
Telephone	58.48
Total Charlevoix Office	158.48
Communications	
Internet	54.95
Telephone	207.61
Total Communications	262.56
Contractual	487.50
Fringe Benefits	
Education	874.00
Total Fringe Benefits	874.00
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Executive Director	175.75
Hospitality	397.09
Licenses, Fees, Dues	10.00
Total Other	582.84
Payroll Expenses	744.56
Salaries and Wages	8,501.24
Supplies	304.96
Travel	
Mileage	106.56
Total Travel	106.56

06/11/12

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2012

	<u>May '12</u>
Void	<u>0.00</u>
Total Expense	<u>12,552.70</u>
Net Income	<u><u>2,803.47</u></u>

06/11/12

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2012

	<u>May '12</u>
AT&T	266.09
Bay Harbor Golf Club	250.00
City of Charlevoix	100.00
City Park Grill	147.09
Culligan	5.00
Gaslight Media	84.95
Gordon Food Service	38.97
Hi-Tech	487.50
Marsha Harrison	106.56
North Central Michigan College	874.00
Office Max	65.99
Online Payroll Service Fee	10.00
Payroll Distribution	9,245.80
Rotary	175.75
St. Francis Xavier	500.00
The Print Shop	195.00
TOTAL	<u><u>12,552.70</u></u>

06/11/12

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2012

	<u>Jan - May '12</u>
Income	
Agency Funds	
Reimbursement	37.83
Total Agency Funds	<u>37.83</u>
CDP	8,000.00
CDRP Funds	
1st Quarter	14,109.89
2nd Quarter	11,758.24
Total CDRP Funds	<u>25,868.13</u>
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
Total County Funding	<u>15,975.00</u>
Donation	
Mileage	130.28
Donation - Other	2,070.00
Total Donation	<u>2,200.28</u>
Fees	
ACVS	1,500.00
Breach of Contract	80.00
Cancellation	40.00
Divorce	550.00
Shoplifting	650.00
SPED	2,200.00
Total Fees	<u>5,020.00</u>
Fund Raising	
Theatre Party	
Donation	1,000.00
Raffle	203.00
Refund	404.60
Sponsor	4,700.00
Tickets	2,800.00
Total Theatre Party	<u>9,107.60</u>
Total Fund Raising	9,107.60
Grants	
United Way	941.25
Total Grants	<u>941.25</u>
Interest	36.87
VORP	
Charlevoix	2,900.00
Emmet	3,125.00
Total VORP	<u>6,025.00</u>
Total Income	<u>73,211.96</u>

06/11/12

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2012

	<u>Jan - May '12</u>
Expense	
Accounting	600.00
Advertising	1,012.43
Charlevoix Office	
Rent	500.00
Telephone	377.06
Total Charlevoix Office	<u>877.06</u>
Communications	
Internet	274.75
Telephone	1,044.86
Total Communications	<u>1,319.61</u>
Contractual	487.50
Fringe Benefits	
Education	1,099.10
Unemployment	654.80
Total Fringe Benefits	<u>1,753.90</u>
Occupancy	
Rent	2,500.00
Total Occupancy	<u>2,500.00</u>
Other	
Board	531.37
Executive Director	575.26
Hospitality	458.07
Licenses, Fees, Dues	397.00
PD	10.00
Theatre Party	3,452.02
Total Other	<u>5,423.72</u>
Payroll Expenses	3,087.04
Postage	458.00
Salaries and Wages	39,121.56
Supplies	1,134.32
Training	
Update	150.00
Total Training	<u>150.00</u>
Travel	
Lodging	119.00
Meals	28.32
Mileage	1,534.62
Total Travel	<u>1,681.94</u>
Void	0.00
Total Expense	<u>59,607.08</u>
Net Income	<u><u>13,604.88</u></u>

06/11/12

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2012

	<u>Jan - May '12</u>
AT&T	1,421.92
Bay Harbor Golf Club	250.00
Bert Rousseau	553.11
Bill & Carol's	16.42
Charlevoix Chamber of Commerce	250.00
City of Charlevoix	500.00
City Park Grill	147.09
Culligan	81.00
Emmet County Department of Public Works	72.00
Gaslight Media	424.75
Gordon Food Service	233.75
Hi-Tech	622.50
Jane Millar	1,502.18
Kiwanis	50.00
Marsha Harrison	106.56
Mason & Kammermann	600.00
MSU Extension	10.00
North Central Michigan College	874.00
Northern Credit Bureau	22.00
Northern Michigan Review	1,382.03
Office Max	163.70
Online Payroll Service Fee	50.00
Payroll Distribution	42,208.60
Petoskey Chamber of Commerce	650.00
Petoskey Cinema	793.50
Pitney Bowes	158.00
Reserve Account	300.00
Rotary	273.50
Sky's the Limit	61.98
Sreve Tresidder	150.00
St. Francis Xavier	2,500.00
Taylor Rental	427.00
The 501 Alliance	654.80
The Print Shop	1,002.00
Trophy Case	60.00
Wayne Tri	172.09
Weathervane	296.10
Wiley Subscription Services	166.50
TOTAL	<u><u>59,207.08</u></u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of May 31, 2012

	May 31, '12	May 31, '11	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,495.93	6,466.83	29.10	0.5%
CD Bank of N. MI 804631	6,071.68	6,011.17	60.51	1.0%
CD Char State Bank 18756	5,825.93	5,742.46	83.47	1.5%
CD Char State Bank 18910	12,021.96	11,846.10	175.86	1.5%
CD First Comm. Bank 60302215	7,752.07	7,705.80	46.27	0.6%
CD First Comm. Bank 60302716	5,527.11	5,502.20	24.91	0.5%
CD PNC Bank 22013275839	6,259.21	6,223.33	35.88	0.6%
Checking Chase	24,823.55	35,446.41	-10,622.86	-30.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,542.95	15,493.69	49.26	0.3%
Savings Chase	18,036.61	18,018.60	18.01	0.1%
Savings NW Bank 710205349	10,260.88	10,252.25	8.63	0.1%
Total Checking/Savings	118,717.88	128,808.84	-10,090.96	-7.8%
Total Current Assets	118,717.88	128,808.84	-10,090.96	-7.8%
Fixed Assets				
Accumulated Depreciation	-15,437.00	-13,177.00	-2,260.00	-17.2%
Equipment				
Equipment Repair	125.00	0.00	125.00	100.0%
Purchase	886.95	658.00	228.95	34.8%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
Total Equipment	20,826.09	20,472.14	353.95	1.7%
Total Fixed Assets	5,389.09	7,295.14	-1,906.05	-26.1%
Other Assets				
Investments - CCCF	10,543.37	10,664.57	-121.20	-1.1%
Investments - PHSACF	10,608.41	10,794.43	-186.02	-1.7%
Total Other Assets	21,151.78	21,459.00	-307.22	-1.4%
TOTAL ASSETS	145,258.75	157,562.98	-12,304.23	-7.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Accrued Federal Unemp..	-224.00	-224.00	0.00	0.0%
Accrued State Unemp.	94.24	0.00	94.24	100.0%
Federal Income Tax Withheld	-1,974.91	672.28	-2,647.19	-393.8%
Fica Tax Withheld	3,861.01	1,009.40	2,851.61	282.5%
Processing Fee	6.00	6.00	0.00	0.0%
State Income Tax Withheld	3.36	-48.69	52.05	106.9%
Total Other Current Liabilities	1,765.70	1,414.99	350.71	24.8%
Total Current Liabilities	1,765.70	1,414.99	350.71	24.8%
Total Liabilities	1,765.70	1,414.99	350.71	24.8%
Equity				
*Retained Earnings	129,888.18	130,102.54	-214.36	-0.2%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	13,604.88	26,045.46	-12,440.58	-47.8%
Total Equity	143,493.05	156,147.99	-12,654.94	-8.1%
TOTAL LIABILITIES & EQUITY	145,258.75	157,562.98	-12,304.23	-7.8%