

**INCOME AND EXPENSE
MAY 2010**

INCOME CATEGORY	MONTH	YTD	PROJECTED	BUDGET
CDRP Funds	14,342.20	31,552.85	57,368.81	57,368.81
Agency Funds				
A. Charlevoix County		7,500.00	30,000.00	30,000.00
B. Emmet County		7,500.00	30,000.00	30,000.00
C. VORP Charlevoix		2,800.00	8,500.00	8,500.00
D. VORP Emmet	625.00	2,500.00	7,500.00	7,500.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00
E. Donations		2,620.00	3,000.00	1,000.00
F. Fees for Service	625.00	1,515.00	3,000.00	4,000.00
G. SPED Fees		1,000.00	1,400.00	500.00
H. ACVS Fees		375.00	2,000.00	
I. Designated Gifts				
J. Donor Campaign		50.00	2,500.00	3,000.00
K. Theatre Party				
1. Sponsorships		5,300.00	5,550.00	5,000.00
2. Ticket Sales		2,875.00	2,875.00	2,000.00
3. Other		673.60	673.60	670.00
L. Reimbursement/Rebate		1,758.45	1,800.00	
M Interest		81.60	1,000.00	1,000.00
N. Training				
1. 40-Hour			0.00	3,000.00
2. Update - Fall			1,000.00	1,000.00
3. General Civil		100.00	100.00	300.00
4. Child Protection				
5. Divorce/Domestic Violence				
Grants				
A. Bay Harbor Foundation		3,663.00	3,663.00	
B. Petoskey Foundation		2,000.00	2,000.00	
C. Charlevoix Foundation		5,000.00	5,000.00	
Transfer from Savings			7,500.00	7,500.00
TOTAL INCOME	15,592.20	86,864.50	184,430.41	170,338.81
In Kind				
A. Accounting Services	100.00	170.00	500.00	500.00
B. Volunteer Mediators	8,887.50	65,850.00	183,600.00	183,600.00
C. Volunteer Labor				
D. Volunteer Training	500.00	500.00	500.00	
E. Mediation Locations	250.00	1,600.00	3,500.00	3,500.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00
G. Equipment/Supplies				
H. Cell Phone	83.46	245.42	996.00	996.00
I. Theatre Party		2,450.43	2,450.43	1,500.00
J. Mileage		406.45	500.00	
K. Training Locations			0.00	4,000.00
L. GoToMyPC	59.85	59.85	190.00	
IN KIND INCOME	11,180.81	77,782.15	207,836.43	209,696.00
TOTAL + IN KIND INCOME	26,773.01	164,646.65	392,266.84	380,034.81

EXPENSE CATEGORY	MONTH	YTD	PROJECTED	BUDGET
1. Personnel				
A. Salaries	7,653.04	42,091.72	99,500.00	99,500.00
B. FICA	583.92	3,212.32	7,611.75	7,611.75
C. Worker's Compensation			518.00	518.00
D. Unemployment		825.32	995.00	995.00
E. Insurance/Education	193.93	1,557.40	7,500.00	7,500.00
2. Accounting	250.00	600.00	3,800.00	3,800.00
3. Training				
A. 40-Hour			0.00	2,500.00
B. General Civil		1,214.58	1,214.58	850.00
C. Update - Fall			2,900.00	2,900.00
D. Child Protection			250.00	250.00
E. Divorce			500.00	500.00
4. Contractual		1,707.50	2,500.00	2,200.00
5. Travel				
A. Lodging		42.56	585.00	585.00
B. Meals	29.34	60.20	635.25	635.25
C. Mileage	269.50	1,392.95	9,350.00	9,350.00
D. Other				
6. Equipment				
A. Purchase		999.00	1,500.00	1,500.00
B. Repair & Maintenance	25.00	1,198.00	1,500.00	1,500.00
7. Operating Expenses				
A. Occupancy - Rent	500.00	2,500.00	6,000.00	6,000.00
B. Supplies	192.12	1,934.24	3,000.00	3,000.00
C. Communications				
1. Telephone	318.27	956.69	1,450.00	1,450.00
2. Internet	52.95	264.75	660.00	660.00
D. Postage	5.35	1,200.29	1,800.00	1,800.00
E. Printing	299.80	799.55	2,100.00	2,100.00
F. Insurance				
1. Employment Practices			235.00	235.00
2. Directors & Officers			1,333.00	1,333.00
3. Commercial Umbrella			300.00	300.00
4. Business Protection			430.00	430.00
8. Advertising	347.00	963.00	1,110.00	1,110.00
9. Other				
A. Board		388.16	645.00	645.00
B. Executive Director	10.00	964.00	1,500.00	1,360.00
C. Hospitality	10.47	62.21	1,100.00	1,100.00
D. PD		127.00	1,200.00	1,200.00
E. Licenses, Fees, Dues	195.00	557.50	575.00	575.00
F. Theatre Party		2,579.84	2,579.84	2,445.00
G. Shoplifting		19.38	19.38	
H. Investment		20,000.00	20,000.00	
10. Grants				
A. Bay Harbor Foundation				
B. Petoskey Foundation				
C. Charlevoix Foundation				
11. Charlevoix Office				
A. Rent	100.00	500.00	1,200.00	1,200.00
B. Telephone	49.23	284.08	600.00	600.00
C. Chamber				
E. Supplies			100.81	100.81
TOTAL EXPENSES	11,084.92	89,002.24	188,797.61	170,338.81
12. Gain (Loss)				
Comparison of Income & Expenses				

06/04/10

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2010

	<u>May '10</u>
Income	
CDRP Funds	
2nd Quarter	14,342.20
Total CDRP Funds	14,342.20
Fees	
Civil Rights	175.00
Divorce	250.00
Domestic	50.00
Shoplifting	150.00
Total Fees	625.00
VORP	
Emmet	625.00
Total VORP	625.00
Total Income	15,592.20
Expense	
Accounting	250.00
Advertising	347.00
Benefits	193.93
Charlevoix Office	
Rent	100.00
Telephone	49.23
Total Charlevoix Office	149.23
Communications	
Internet	52.95
Telephone	318.27
Total Communications	371.22
Equipment Expense	
Repair & Maintenance	25.00
Total Equipment Expense	25.00
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Executive Director	10.00
Hospitality	10.47
Licenses, Fees, Dues	195.00
Total Other	215.47
Payroll Expenses	583.92
Postage	5.35
Printing	299.80
Salaries and Wages	7,653.04
Supplies	192.12

06/04/10

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2010

	<u>May '10</u>
Travel	
Meals	29.34
Mileage	<u>269.50</u>
Total Travel	<u>298.84</u>
Total Expense	<u>11,084.92</u>
Net Income	<u><u>4,507.28</u></u>

06/04/10

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2010

	<u>May '10</u>
AT&T	367.50
Bert Rousseau	259.34
Cheryl Bauman	39.50
City of Charlevoix	100.00
Culligan	23.75
Dog Eat Dog Graphic Designs	90.00
East Jordan Chamber of Commerce	60.00
Gaslight Media	82.95
Gordon Food Service	46.94
Harbor Springs Chamber of Commerce	125.00
Hi-Tech	25.00
Jane Millar	88.70
Mason & Kammermann	250.00
Meyer Hardware	3.17
Office Max	58.48
Online Payroll Service Fee	10.00
Payroll Distribution	8,236.96
Priority Health	193.93
St. Francis Xavier	500.00
Synergy	317.00
The Print Shop	206.70
TOTAL	<u><u>11,084.92</u></u>

06/04/10

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2010

	<u>Jan - May '10</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	17,210.65
2nd Quarter	14,342.20
Total CDRP Funds	<u>31,552.85</u>
County Funding	
Charlevoix	7,500.00
Emmet	7,500.00
Total County Funding	<u>15,000.00</u>
Donation	
Donor Campaign	50.00
Donation - Other	2,620.00
Total Donation	<u>2,670.00</u>
Fees	
ACVS	375.00
Civil Rights	175.00
Divorce	900.00
Domestic	50.00
General	40.00
Observation	100.00
Shoplifting	250.00
SPED	1,000.00
Total Fees	<u>2,890.00</u>
Fund Raising	
Theatre Party	
Donation	91.00
Raffle	177.00
Refund	405.60
Sponsor	5,300.00
Tickets	2,875.00
Total Theatre Party	<u>8,848.60</u>
Total Fund Raising	8,848.60
Grants	
Bay Harbor	3,663.00
Charlevoix Foundation	5,000.00
Petoskey Foundation	2,000.00
Total Grants	<u>10,663.00</u>
Interest	81.60
Refund	1,758.45
Training & Workshops	
General Civil	100.00
Total Training & Workshops	<u>100.00</u>

06/04/10

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2010

	<u>Jan - May '10</u>
VORP	
Charlevoix	2,800.00
Emmet	2,500.00
Total VORP	<u>5,300.00</u>
Total Income	86,864.50
Expense	
Accounting	600.00
Advertising	963.00
Benefits	1,557.40
Charlevoix Office	
Rent	500.00
Telephone	284.08
Total Charlevoix Office	<u>784.08</u>
Communications	
Internet	264.75
Telephone	956.69
Total Communications	<u>1,221.44</u>
Contractual	1,707.50
Equipment Expense	
Purchase	999.00
Repair & Maintenance	1,198.00
Total Equipment Expense	<u>2,197.00</u>
Fringe Benefits	
Unemployment	825.32
Total Fringe Benefits	<u>825.32</u>
Investment	20,000.00
Occupancy	
Rent	2,500.00
Total Occupancy	<u>2,500.00</u>
Other	
Board	388.16
Executive Director	964.00
Hospitality	62.21
Licenses, Fees, Dues	557.50
PD	127.00
Shoplifting Preventative	19.38
Theatre Party	2,579.84
Total Other	<u>4,698.09</u>
Payroll Expenses	3,212.32
Postage	1,200.29
Printing	799.55
Salaries and Wages	42,091.72
Supplies	1,934.24

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through May 2010

	<u>Jan - May '10</u>
Training	
General Civil	1,214.58
Total Training	<u>1,214.58</u>
Travel	
Lodging	42.56
Meals	60.20
Mileage	1,392.95
Total Travel	<u>1,495.71</u>
Total Expense	<u>89,002.24</u>
Net Income	<u><u>-2,137.74</u></u>

06/04/10

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2010

	<u>Jan - May '10</u>
AT&T	1,240.77
Bay Harbor	32.00
Ben Franklin	28.75
Bert Rousseau	1,778.07
Boyne Area Chamber of Commerce	160.00
Charlevoix Community Foundation	5,000.00
Charlevoix County Community Foundation	5,000.00
Cheryl Bauman	429.40
Child Abuse Council	20.00
City of Charlevoix	500.00
City of Petoskey	10.00
Conflict Resolution Services	40.00
Culligan	82.75
Dog Eat Dog Graphic Designs	236.25
East Jordan Chamber of Commerce	60.00
FraserTrebilcock Lawyers	1,340.00
Gaslight Media	414.75
Glen's Supermarket	31.68
Gordon Food Service	282.01
Harbor Springs Chamber of Commerce	125.00
Hi-Tech	3,109.50
Jane Millar	559.95
John Wiley & Sons, Inc.	166.50
K-Mart	9.83
Mason & Kammermann	600.00
McLean & Eakin	42.00
Meyer Hardware	35.64
Michigan State University	25.00
Northern Michigan Review	243.60
Office Max	792.49
Oleson's	26.95
Online Payroll Service Fee	50.00
Payroll Distribution	45,304.04
Petoskey-Harbor Springs Foundation	10,000.00
Petoskey Chamber of Commerce	587.50
Petoskey Cinema	710.00
Pitney Bowes	891.86
Priority Health	775.72
Reserve Account	300.00
Rotary	329.50
Rotary Club of Grand Rapids	50.00
Sherwin Williams	75.97
Sign & Design	125.00
Sky's the Limit	51.74
St. Francis Xavier	2,500.00
Stafford's Hospitality	916.04
Steve Tresidder	600.00
Synergy	317.00
Taylor Rental	423.00
The 501 Alliance	825.32
The Print Shop	1,132.20
Weathervane	214.46
TOTAL	88,602.24

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NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of May 31, 2010

	<u>May 31, '10</u>	<u>May 31, '09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,425.35	6,278.54	146.81	2.3%
CD Bank of N. MI 804631	5,884.84	5,740.38	144.46	2.5%
CD Char State Bank 16925	5,277.40	5,277.40	0.00	0.0%
CD Char State Bank 18910	11,129.36	11,129.36	0.00	0.0%
CD First Comm. Bank 60302215	7,623.94	7,495.17	128.77	1.7%
CD First Comm. Bank 60302716	5,448.10	5,314.18	133.92	2.5%
CD Nat'l City Bank 4160286236	5,698.95	5,472.24	226.71	4.1%
Checking Chase	26,088.11	42,438.31	-16,350.20	-38.5%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,355.34	15,203.36	151.98	1.0%
Savings Chase	17,993.31	17,982.72	10.59	0.1%
Savings NW Bank 710205349	10,242.01	10,216.70	25.31	0.3%
Total Checking/Savings	<u>117,266.71</u>	<u>132,648.36</u>	<u>-15,381.65</u>	<u>-11.6%</u>
Total Current Assets	117,266.71	132,648.36	-15,381.65	-11.6%
Fixed Assets				
Accumulated Depreciation	-11,213.00	-11,213.00	0.00	0.0%
Equipment	19,814.14	19,814.14	0.00	0.0%
Total Fixed Assets	<u>8,601.14</u>	<u>8,601.14</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>125,867.85</u></u>	<u><u>141,249.50</u></u>	<u><u>-15,381.65</u></u>	<u><u>-10.9%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Accrued Federal Unemp..	-224.00	-224.00	0.00	0.0%
Federal Income Tax Withheld	532.66	502.50	30.16	6.0%
Fica Tax Withheld	1,167.87	1,162.23	5.64	0.5%
State Income Tax Withheld	-33.71	321.74	-355.45	-110.5%
Total Other Current Liabilities	<u>1,442.82</u>	<u>1,762.47</u>	<u>-319.65</u>	<u>-18.1%</u>
Total Current Liabilities	<u>1,442.82</u>	<u>1,762.47</u>	<u>-319.65</u>	<u>-18.1%</u>
Total Liabilities	1,442.82	1,762.47	-319.65	-18.1%
Equity				
*Retained Earnings	126,562.78	121,171.74	5,391.04	4.5%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-2,137.74	18,315.30	-20,453.04	-111.7%
Total Equity	<u>124,425.03</u>	<u>139,487.03</u>	<u>-15,062.00</u>	<u>-10.8%</u>
TOTAL LIABILITIES & EQUITY	<u><u>125,867.85</u></u>	<u><u>141,249.50</u></u>	<u><u>-15,381.65</u></u>	<u><u>-10.9%</u></u>