

INCOME EXPENSE REPORT OCTOBER 2015

INCOME CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
CDRP Funds	12,003.23	48,012.92	48,012.92	48,012.92	46,307.69
Agency Funds					
A. Charlevoix County	8,250.00	33,000.00	33,000.00	33,000.00	16,500.00
B. Emmet County		23,175.00	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	1,570.00	7,270.00	8,500.00	8,930.00	6,400.00
D. VORP Emmet	1,250.00	5,625.00	7,500.00	7,833.75	5,000.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	575.00	5,300.00	6,500.00	5,775.00	6,355.00
F. ACVS Fees	600.00	2,500.00	2,100.00	2,600.00	3,100.00
G. SPED Fees			1,500.00	2,800.00	2,500.00
H. Donations		46.90	500.00	500.00	58.00
I. Donor Campaign	885.00	3,407.50	4,000.00	3,000.00	3,748.50
K. Theatre Party					
1. Sponsorships		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	345.37	1,590.97		1,245.60	447.98
M. Interest	9.29	84.51	90.00	100.00	78.38
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		2,040.00	1,540.00	2,040.00	350.00
C. Petoskey Foundation		2,060.00	1,540.00	2,060.00	1,834.00
D. United Way		2,849.75	1,294.75	3,211.00	3,723.50
E. Charlevoix Lions					
F. Revenue Sharing				1,321.00	9,334.00
G. Women's Club					
H. Bar Association		2,000.00		2,000.00	
I. Rotary Club of Petoskey				677.00	
Transfer from Savings					
TOTAL INCOME	25,487.89	158,886.45	170,262.67	175,930.17	144,916.55
In Kind					
A. Accounting Services		200.00	400.00	400.00	300.00
B. Volunteer Mediators	15,450.00	112,785.00	155,430.00	135,342.00	129,525.00
C. Volunteer Labor					1,440.00
D. Volunteer Training		600.00	1,200.00	600.00	
E. Mediation Locations	450.00	4,100.00	6,250.00	5,000.00	5,150.00
F. Rent	1,300.00	13,000.00	15,600.00	15,600.00	13,000.00
G. Equipment/Supplies		550.18	400.00	550.18	359.50
H. Cell Phone	105.85	1,157.51	2,109.85	1,350.00	1,553.06
I. Theatre Party		3,313.00	3,003.00	3,313.00	3,003.00
J. Training Locations		500.00	2,000.00	500.00	
K. Mileage			500.00	500.00	
L. GoToMyPC	21.95	256.40	240.00	300.00	199.50
M. Miscellaneous		209.30		220.00	
IN KIND INCOME	17,327.80	136,471.39	187,132.85	163,675.18	154,530.06
TOTAL + IN KIND INCOME	42,815.69	295,357.84	357,395.52	339,605.35	299,446.61

EXPENSE CATEGORY	MONTH	2015 YTD	2015 Budget	2015 Project	2014 YTD
1. Personnel					
A. Salaries	12,695.81	86,419.38	100,173.00	103,533.00	84,981.20
B. FICA	976.44	7,588.29	7,663.24	7,663.24	7,333.87
C. Worker's Compensation	545.00	545.00	594.00	545.00	451.00
D. Unemployment		623.09	1,001.73	1,001.73	752.40
E. Insurance/Education	113.70	3,200.37	5,500.00	5,500.00	500.86
2. Accounting		1,305.00	2,735.00	2,735.00	2,485.00
3. Advertising	75.00	1,605.00	2,345.00	2,000.00	1,761.31
4. Charlevoix Office					
A. Rent	100.00	1,100.00	1,200.00	1,200.00	1,000.00
B. Telephone	101.53	993.94	990.00	1,193.00	825.80
5. Communications					
A. Telephone	214.42	2,130.95	2,611.00	2,557.15	2,176.04
B. Internet	67.00	698.00	540.00	837.60	597.30
6. Contractual		5,338.93	2,060.00	6,000.00	2,547.00
7. Equipment					
A. Purchase		4,131.70	4,204.00	4,204.00	5,411.65
B. Repair & Maintenance			300.00	300.00	247.50
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	300.00	300.00	300.00
D. Business Protection	430.00	430.00	430.00	430.00	430.00
9. Miscellaneous		10.00		10.00	
10. Occupancy - Rent	500.00	5,000.00	6,000.00	6,000.00	5,000.00
11. Other					
A. Board	13.00	637.59	728.00	827.00	2,283.99
B. Executive Director	153.48	1,626.21	1,770.00	2,500.00	1,389.92
C. Hospitality		563.31	755.00	755.00	1,050.10
D. Licenses, Fees, Dues	300.00	1,007.96	1,068.00	1,068.00	860.00
E. PD		986.47	1,460.00	1,300.00	1,359.00
F. Staff Retreat			125.00	125.00	
G. Theatre Party		4,042.67	2,655.00	4,042.67	4,126.24
H. Donation	75.00	75.00		75.00	
12. Postage	767.48	1,513.96	1,015.00	1,513.96	1,577.97
13. Printing		2,252.50	2,893.75	2,929.50	2,533.00
14. Reimbursement	345.37	1,389.37		1,389.37	303.73
15. Supplies	34.96	2,448.53	3,335.00	2,600.00	3,035.21
16. Training					
A. 40-Hour		5,805.65	5,067.05	5,805.65	
B. Roundtables			160.00	0.00	
C. Advanced Spring					3,981.45
D. Security					696.00
E. Advanced Fall	119.78	818.42		818.42	
17. Travel					
A. Lodging	284.73	886.36	825.00	886.36	1,231.46
B. Meals	48.64	90.59	273.00	200.00	601.80
C. Mileage	499.97	2,445.18	7,215.25	7,215.25	4,017.96
D. Other		80.97		100.00	10.00
TOTAL EXPENSES	18,761.31	148,090.39	169,486.02	181,654.90	145,858.76
18. Gain (Loss)		10,796.06	776.65	-6,264.73	-942.21
Comparison of Income & Expenses		158,886.45	170,262.67	175,390.17	144,916.55

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
October 2015

	<u>Oct 15</u>
Income	
CDRP Funds	
4th Quarter	12,003.23
Total CDRP Funds	<u>12,003.23</u>
County Funding	
Charlevoix	8,250.00
Total County Funding	<u>8,250.00</u>
Donation	
Donor Campaign	885.00
Total Donation	<u>885.00</u>
Fees	
ACVS	600.00
Breach of Contract	375.00
Divorce	200.00
Total Fees	<u>1,175.00</u>
Interest	9.29
Refund	345.37
VORP	
Charlevoix	1,570.00
Emmet	1,250.00
Total VORP	<u>2,820.00</u>
Total Income	<u>25,487.89</u>
Expense	
Advertising	75.00
Charlevoix Office	
Rent	100.00
Telephone	101.53
Total Charlevoix Office	<u>201.53</u>
Communications	
Internet	67.00
Telephone	214.42
Total Communications	<u>281.42</u>
Fringe Benefits	
Health Insurance	113.70
Total Fringe Benefits	<u>113.70</u>
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Worker's Compensation	545.00
Total Insurance	<u>1,275.00</u>
Occupancy	
Rent	500.00

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
October 2015

	<u>Oct 15</u>
Total Occupancy	500.00
Other	
Board	13.00
Donation	75.00
Executive Director	153.48
Licenses, Fees, Dues	300.00
Total Other	541.48
Payroll Expenses	976.44
Postage	767.48
Reimbursement	
Travel	345.37
Total Reimbursement	345.37
Salaries and Wages	12,695.81
Supplies	34.96
Training	
Advanced	119.78
Total Training	119.78
Travel	
Lodging	284.73
Meals	48.64
Mileage	499.97
Total Travel	833.34
Void	0.00
Total Expense	18,761.31
Net Income	6,726.58

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
October 2015

	<u>Oct 15</u>
AT&T	367.95
Boyne Area Chamber of Commerce	130.00
Bruce Herbert	345.37
Charlevoix Chamber of Commerce	110.00
City of Charlevoix	100.00
Frankenmuth Insurance	1,275.00
Gaslight Media	45.00
Hillsdale College	25.00
Jane Millar	973.46
Karen Cole	179.90
Kristy Whitman	34.78
Meyer Hardware	4.98
Online Payroll Service Fee	10.00
Payroll Distribution	12,650.25
Petoskey Chamber of Commerce	15.00
Pitney Bowes	767.48
PMP	1,022.00
St. Francis Xavier	500.00
State Bar of Michigan	40.00
State of Michigan	10.00
Terri Sevener	105.14
United Way	50.00
TOTAL	<u><u>18,761.31</u></u>

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2015

	<u>Jan - Oct 15</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	14,403.88
2nd Quarter	12,003.23
3rd Quarter	9,602.58
4th Quarter	12,003.23
Total CDRP Funds	<u>48,012.92</u>
County Funding	
Charlevoix	33,000.00
Emmet	23,175.00
Total County Funding	<u>56,175.00</u>
Donation	
Donor Campaign	3,407.50
Mileage	46.90
Total Donation	<u>3,454.40</u>
Fees	
ACVS	2,500.00
Breach of Contract	1,375.00
Divorce	3,275.00
Domestic	100.00
Landlord/Tenant	225.00
Property	100.00
Public Policy	125.00
Real Estate	100.00
Total Fees	<u>7,800.00</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	
Bar Association	2,000.00
Charlevoix Foundation	2,040.00
Petoskey Foundation	2,060.00
United Way	2,849.75
Total Grants	<u>8,949.75</u>
Interest	84.51
Refund	1,590.97
Training & Workshops	
40-Hour	<u>1,550.00</u>

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2015

	Jan - Oct 15
Total Training & Workshops	1,550.00
VORP	
Charlevoix	7,270.00
Emmet	5,625.00
Total VORP	12,895.00
Total Income	158,886.45
Expense	
Accounting	1,305.00
Advertising	1,605.00
Charlevoix Office	
Rent	1,100.00
Telephone	993.94
Total Charlevoix Office	2,093.94
Communications	
Internet	698.00
Telephone	2,130.95
Total Communications	2,828.95
Contractual	5,338.93
Equipment Expense	
Purchase	4,131.70
Total Equipment Expense	4,131.70
Fringe Benefits	
Health Insurance	3,200.37
Unemployment	623.09
Total Fringe Benefits	3,823.46
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Worker's Compensation	545.00
Total Insurance	1,275.00
Miscellaneous	10.00
Occupancy	
Rent	5,000.00
Total Occupancy	5,000.00
Other	
Board	637.59
Donation	75.00
Executive Director	1,626.21
Hospitality	563.31
Licenses, Fees, Dues	1,007.96
PD	986.47
Theatre Party	4,042.67
Total Other	8,939.21

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2015

	<u>Jan - Oct 15</u>
Payroll Expenses	7,588.29
Postage	1,513.96
Printing	2,252.50
Reimbursement	
Fees	275.00
Restitution	769.00
Travel	345.37
Total Reimbursement	<u>1,389.37</u>
Salaries and Wages	86,419.38
Supplies	2,448.53
Training	
40-Hour	5,805.65
Advanced	818.42
Total Training	<u>6,624.07</u>
Travel	
Lodging	886.36
Meals	90.59
Mileage	2,445.18
Other	80.97
Total Travel	<u>3,503.10</u>
Void	0.00
Total Expense	<u>148,090.39</u>
Net Income	<u>10,796.06</u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through October 2015

	<u>Jan - Oct 15</u>
AT&T	3,552.89
Bay View Association	200.00
Bill & Carol's	54.43
Boyne Area Chamber of Commerce	270.00
Bruce Herbert	345.37
Cafe Sante	50.00
Charlevoix Chamber of Commerce	440.00
Charlevoix County Community Foundation	50.00
Check Supply	22.95
City of Charlevoix	1,100.00
City Park Grill	35.53
Crossroads Industries	35.00
Crystal Mountain	300.00
D&W Fresh Market	110.59
Dan Harris Law Firm	25.00
Dan McGuire	4,138.50
Dixie Bunker	701.28
East Jordan Chamber of Commerce	10.00
Ed Waud	125.00
Emmet County Recycling	80.00
EPS	3,812.63
Frankenmuth Insurance	1,275.00
Gaslight Media	585.00
Gordon Food Service	548.83
Harbor Springs Chamber of Commerce	110.00
Hi-Tech	1,549.50
Hillsdale College	25.00
Island Airways	80.97
Jane Millar	3,445.68
Jimmy Johns	40.30
Karen Cole	607.52
Kim Lamb	125.00
Kristy Whitman	34.78
LRBOI Tribal Court	200.00
MACM	450.00
Mason & Kammermann	1,305.00
McCardel Water Conditioning	157.25
MCDRPCA	115.01
Meyer Hardware	102.43
Northern Copy Express	61.84
Northern Lakes Economic Alliance	20.00
Northern Michigan Review	1,471.70
Office Depot	275.74
Office Max	1,106.12
Oleson's	11.97
Online Payroll Service Fee	100.00
Payroll Distribution	92,761.67
Petoskey Chamber of Commerce	1,005.00
Petoskey Cinema	972.00
Petoskey Public School	280.00
Pitney Bowes	1,253.41
PMP	1,246.00
Postmaster	250.75

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through October 2015

	<u>Jan - Oct 15</u>
Roast & Toast	240.78
Rotary	548.75
SBM	10.00
Sign & Design	125.00
Sky's the Limit	128.99
St. Francis Xavier	5,000.00
Stafford's Hospitality	439.56
State Bar of Michigan	190.00
State of Michigan	40.00
Taylor Rental	514.50
Terri Sevener	3,475.18
The 501 Alliance	623.09
The Bistro	155.01
The Print Shop	2,902.50
Third Coast Media	1,015.00
Tne New York Restaurant	100.00
Trophy Case	99.54
United Way	80.00
Wanda Joseph	4,310.27
Weathervane	290.58
TOTAL	<u><u>147,321.39</u></u>

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 Cash Basis

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
 As of October 31, 2015

	Oct 31, 15	Oct 31, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,562.90	6,543.25	19.65	0.3%
CD Bank of N. MI 804631	6,202.13	6,171.21	30.92	0.5%
CD Bank of N. MI 806536	6,374.54	6,342.77	31.77	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	28,382.09	18,681.93	9,700.16	51.9%
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	18,088.25	18,078.53	9.72	0.1%
Savings Chemical Bank	20,282.81	0.00	20,282.81	100.0%
Savings NW Bank 710205349	0.00	10,273.71	-10,273.71	-100.0%
Total Checking/Savings	133,288.90	113,269.35	20,019.55	17.7%
Total Current Assets	133,288.90	113,269.35	20,019.55	17.7%
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	157,478.09	138,019.07	19,459.02	14.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	330.00	1,268.00	-938.00	-74.0%
Fica Tax Withheld	585.18	1,902.16	-1,316.98	-69.2%
Michigan Unemployment	2,012.23	832.81	1,179.42	141.6%
State Income Tax Withheld	474.52	512.86	-38.34	-7.5%
Total Other Current Liabilities	3,401.93	4,515.83	-1,113.90	-24.7%
Total Current Liabilities	3,401.93	4,515.83	-1,113.90	-24.7%
Total Liabilities	3,401.93	4,515.83	-1,113.90	-24.7%
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	10,796.06	-2,383.55	13,179.61	552.9%
Total Equity	154,076.16	133,503.24	20,572.92	15.4%
TOTAL LIABILITIES & EQUITY	157,478.09	138,019.07	19,459.02	14.1%