

INCOME EXPENSE REPORT OCTOBER 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds	11,576.92	46,307.69	46,307.69	46,307.69	41,927.45
Agency Funds					
A. Charlevoix County		16,500.00	33,000.00	33,000.00	25,500.00
B. Emmet County		15,450.00	30,900.00	30,900.00	23,625.00
C. VORP Charlevoix	700.00	6,400.00	8,500.00	8,500.00	6,400.00
D. VORP Emmet	625.00	5,000.00	7,500.00	7,500.00	6,250.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	725.00	6,355.00	5,000.00	6,500.00	6,262.50
F. ACVS Fees	500.00	3,100.00	2,000.00	3,100.00	2,625.00
G. SPED Fees		2,500.00	500.00	2,500.00	1,000.00
H. Donations		58.00	3,500.00	1,000.00	3,634.81
I. Designated Gifts					
J. Donor Campaign		3,748.50	2,000.00	4,000.00	1,325.00
K. Theatre Party					
1. Sponsorships		5,925.00	6,500.00	5,925.00	6,295.65
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		447.98		447.98	147.57
M. Interest	7.77	78.38	200.00	90.00	90.68
N. Training					
1. 40-Hour					5,528.38
2. Advanced - Spring		4,945.00		4,945.00	1,500.00
3. Special Education					205.86
4. Corporate					100.00
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		3,723.50	1,086.50	6,265.50	2,798.00
E. Charlevoix Lions					
F. Revenue Sharing		9,334.00	4,600.00	9,334.00	
G. Women's Club					
Transfer from Savings					
TOTAL INCOME	14,134.69	144,916.55	164,578.19	185,358.67	147,738.30
In Kind					
A. Accounting Services		300.00	500.00	400.00	385.00
B. Volunteer Mediators	9,187.50	129,525.00	193,762.50	145,000.00	169,612.50
C. Volunteer Labor		1,440.00		1,440.00	
D. Volunteer Training			1,200.00	1,200.00	3,600.00
E. Mediation Locations	600.00	5,150.00	6,840.00	5,460.00	5,700.00
F. Rent	1,300.00	13,000.00	15,600.00	15,600.00	13,000.00
G. Equipment/Supplies	39.35	359.50	500.00	400.00	2,043.12
H. Cell Phone	298.40	1,553.06	2,109.85	2,109.85	1,758.21
I. Theatre Party		3,003.00	1,550.00	3,003.00	1,531.00
J. Training Locations			800.00	0.00	2,400.00
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	199.50	240.00	399.45	199.50
M. Refund					150.00
IN KIND INCOME	11,445.20	154,530.06	223,602.35	175,512.30	200,514.20
TOTAL + IN KIND INCOME	25,579.89	299,446.61	388,180.54	360,870.97	348,252.50

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	10,828.00	84,981.20	101,473.00	101,473.00	79,570.68
B. FICA	828.34	7,333.87	7,762.68	7,762.68	6,087.17
C. Worker's Compensation	451.00	451.00	634.00	634.00	498.00
D. Unemployment		752.40	1,014.73	1,014.73	792.30
E. Insurance/Education	454.80	500.86	7,500.00	1,000.00	1,220.66
2. Accounting		2,485.00	1,500.00	2,500.00	1,225.00
3. Advertising	60.00	1,761.31	1,595.00	1,895.00	1,422.85
4. Charlevoix Office					
A. Rent	100.00	1,000.00	1,200.00	1,200.00	1,000.00
B. Telephone	83.56	825.80	855.00	985.00	715.75
5.. Communications					
A. Telephone	211.16	2,176.04	2,100.00	2,364.00	1,911.46
B. Internet	45.00	597.30	800.00	690.00	659.40
6. Contractual		2,547.00	1,600.00	2,600.00	1,542.00
7. Equipment					
A. Purchase		5,411.65	500.00	5,500.00	409.94
B. Repair & Maintenance		247.50	500.00	500.00	380.00
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	300.00	300.00	300.00
D. Business Protection	430.00	430.00	430.00	430.00	430.00
9. Occupancy - Rent	500.00	5,000.00	6,000.00	6,000.00	4,500.00
10. Other					
A. Board	324.00	2,283.99	2,314.19	2,314.19	502.34
B. Executive Director	165.25	1,389.92	1,827.00	1,827.00	1,093.43
C. Hospitality	131.00	1,050.10	635.00	1,500.00	505.88
D. Licenses, Fees, Dues	150.00	860.00	1,167.00	1,167.00	1,082.95
E. PD		1,359.00	1,150.00	1,500.00	1,357.00
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	1,577.97	900.00	1,877.97	489.76
12. Printing		2,533.00	1,850.00	2,800.00	2,629.00
13. Reimbursement		303.73		303.73	50.00
14. Supplies	130.37	3,035.21	3,000.00	3,500.00	2,824.10
15. Training					
A. 40-Hour					6,269.26
B. Advanced Spring		3,981.45		3981.45	2,452.63
C. Advanced - Fall					1,326.93
D. Special Education					205.86
E. Security		696.00		696.00	
F. Roundtables			160.00	160.00	
16. Travel					
A. Lodging		1,231.46	585.00	1,231.46	254.26
B. Meals	9.09	601.80	235.50	700.00	208.40
C. Mileage	285.33	4,017.96	8,766.25	9,766.25	3,580.42
D. Other		10.00		10.00	112.00
TOTAL EXPENSES	15,786.90	145,858.76	162,221.35	175,928.70	131,490.99
16. Gain (Loss)			2,356.84	9,429.97	
Comparison of Income & Expenses			164,578.19	185,358.67	

11/04/14

NORTHERN COMMUNITY MEDIATION
Profit & Loss
October 2014

	<u>Oct '14</u>
Income	
CDRP Funds	
4th Quarter	11,576.92
Total CDRP Funds	<u>11,576.92</u>
Fees	
ACVS	500.00
Breach of Contract	75.00
Divorce	525.00
Domestic	25.00
Shoplifting	100.00
Total Fees	<u>1,225.00</u>
Interest	7.77
VORP	
Charlevoix	700.00
Emmet	625.00
Total VORP	<u>1,325.00</u>
Total Income	<u>14,134.69</u>
Expense	
Advertising	60.00
Charlevoix Office	
Rent	100.00
Telephone	83.56
Total Charlevoix Office	<u>183.56</u>
Communications	
Internet	45.00
Telephone	211.16
Total Communications	<u>256.16</u>
Fringe Benefits	
Health Insurance	454.80
Total Fringe Benefits	<u>454.80</u>
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Worker's Compensation	451.00
Total Insurance	<u>1,181.00</u>
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>

11/04/14

NORTHERN COMMUNITY MEDIATION
Profit & Loss
October 2014

	<u>Oct '14</u>
Other	
Board	324.00
Executive Director	165.25
Hospitality	131.00
Licenses, Fees, Dues	150.00
Total Other	<u>770.25</u>
Payroll Expenses	828.34
Postage	300.00
Salaries and Wages	10,828.00
Supplies	130.37
Travel	
Meals	9.09
Mileage	285.33
Total Travel	<u>294.42</u>
Total Expense	<u>15,786.90</u>
Net Income	<u><u>-1,652.21</u></u>

11/04/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
October 2014

	<u>Oct '14</u>
AT&T	339.72
Bert Rousseau	237.80
Boyne Area Chamber of Commerce	150.00
Charlevoix Community Pool	25.00
City of Charlevoix	100.00
Frankenmuth Insurance	1,181.00
Gaslight Media	45.00
Gordon Food Service	50.89
Jane Millar	454.80
McCardel Water Conditioning	31.50
Office Max	28.98
Payroll Distribution	11,656.34
Petoskey Chamber of Commerce	153.00
Reserve Account	300.00
Rotary	165.25
St. Francis Xavier	500.00
Stafford's Hospitality	150.00
Terri Sevener	111.62
Ward & Eis	106.00
TOTAL	<u>15,786.90</u>

11/04/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2014

	<u>Jan - Oct '14</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	13,892.31
2nd Quarter	11,576.92
3rd Quarter	9,261.54
4th Quarter	11,576.92
Total CDRP Funds	46,307.69
County Funding	
Charlevoix	16,500.00
Emmet	15,450.00
Total County Funding	31,950.00
Donation	
Donor Campaign	3,748.50
Donation - Other	58.00
Total Donation	3,806.50
Fees	
ACVS	3,100.00
Breach of Contract	325.00
Cancellation	75.00
Civil Rights	175.00
Divorce	4,160.00
Domestic	300.00
Landlord/Tenant	300.00
Ord, Statute, Reg.	250.00
Post Judgement	75.00
Property	100.00
Real Estate	100.00
Shoplifting	495.00
SPED	2,500.00
Total Fees	11,955.00
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	9,334.00
United Way	3,723.50
Total Grants	15,241.50

11/04/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2014

	<u>Jan - Oct '14</u>
Interest	78.38
Refund	447.98
Training & Workshops	
Advanced	4,920.00
Training & Workshops - Other	25.00
Total Training & Workshops	<u>4,945.00</u>
VORP	
Charlevoix	6,400.00
Emmet	5,000.00
Total VORP	<u>11,400.00</u>
Total Income	144,916.55
Expense	
Accounting	2,485.00
Advertising	1,761.31
Charlevoix Office	
Rent	1,000.00
Telephone	825.80
Total Charlevoix Office	<u>1,825.80</u>
Communications	
Internet	597.30
Telephone	2,176.04
Total Communications	<u>2,773.34</u>
Contractual	2,547.00
Equipment Expense	
Purchase	5,411.65
Repair & Maintenance	247.50
Total Equipment Expense	<u>5,659.15</u>
Fringe Benefits	
Education	46.06
Health Insurance	454.80
Unemployment	752.40
Total Fringe Benefits	<u>1,253.26</u>
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Worker's Compensation	451.00
Total Insurance	<u>1,181.00</u>
IntyINT	0.00
Occupancy	
Rent	5,000.00
Total Occupancy	<u>5,000.00</u>

11/04/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2014

	<u>Jan - Oct '14</u>
Other	
Board	2,283.99
Executive Director	1,389.92
Hospitality	1,050.10
Licenses, Fees, Dues	860.00
PD	1,359.00
Theatre Party	4,126.24
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Total Other	11,069.25
Payroll Expenses	7,333.87
Postage	1,577.97
Printing	2,533.00
Refund Expense	300.00
Reimbursement	
Restitution	3.73
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Total Reimbursement	3.73
Salaries and Wages	84,981.20
Supplies	3,035.21
Training	
Advanced	3,981.45
Security	696.00
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Total Training	4,677.45
Travel	
Lodging	1,231.46
Meals	601.80
Mileage	4,017.96
Other	10.00
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Total Travel	5,861.22
Void	0.00
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Total Expense	145,858.76
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Net Income	-942.21
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11/04/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through October 2014

	<u>Jan - Oct '14</u>
Angele Larson	87.50
AT&T	3,379.34
Bed, Bath & Beyond	13.77
Bert Rousseau	2,841.46
Bill & Carol's	180.81
Blarney Castle	3.73
Boyne Area Chamber of Commerce	290.00
Cash	400.00
Charlevoix Chamber of Commerce	250.00
Charlevoix Community Pool	25.00
City of Charlevoix	1,000.00
City Park Grill	294.32
Conflict Resolution Services	150.00
Conni Zingler	22.40
Crossroads Industries	35.00
Dennis Mac Donell	240.13
Emmet County Recycling	78.00
Frankenmuth Insurance	1,181.00
Gaslight Media	609.80
Gordon Food Service	473.13
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	8,833.64
Jane Millar	4,690.33
K-Mart	6.36
LRBOI Tribal Court	600.00
MACM	400.00
Mason & Kammermann	2,485.00
McCardel Water Conditioning	126.00
McLaren Northern Michigan Foundation	15.00
Meyer Hardware	63.10
North Sky	1,254.19
Northern Michigan Review	1,671.70
Office Max	1,223.07
Online Payroll Service Fee	90.00
Payroll Distribution	92,315.07
Petoskey Chamber of Commerce	788.00
Petoskey Cinema	1,032.00
Pitney Bowes	658.37
Postmaster	85.39
Reserve Account	900.00
Roast & Toast	24.00
Rotary	165.25
Rotary Club of Petoskey	573.25
Sign & Design	125.00
Sky's the Limit	160.95
St. Francis Xavier	5,000.00
Stafford's Hospitality	2,090.51
State of Michigan	20.00
State of Michigan Bar Association	40.00
Steve Tresidder	1,400.00
Taylor Rental	514.50
Terri Sevener	1,417.15
The 501 Alliance	752.40

11/04/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through October 2014

	<u>Jan - Oct '14</u>
The Dispute Resolution Center	149.00
The Print Shop	3,357.00
Trophy Case	41.00
Twisted Olive	212.00
United Way	50.00
Ward & Eis	106.00
Wayne Tri	336.31
Weathervane	233.08
Wiley Subscription Services	168.75
YMCA	25.00
TOTAL	<u><u>145,858.76</u></u>

11/04/14

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of October 31, 2014

	Oct 31, '14	Oct 31, '13	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,543.25	6,523.66	19.59	0.3%
CD Bank of N. MI 804631	6,171.21	6,140.45	30.76	0.5%
CD Bank of N. MI 806536	6,334.79	6,311.16	23.63	0.4%
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	19,448.53	30,891.32	-11,442.79	-37.0%
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	18,078.53	18,062.17	16.36	0.1%
Savings NW Bank 710205349	10,273.71	10,268.57	5.14	0.1%
Total Checking/Savings	114,027.97	125,188.00	-11,160.03	-8.9%
Total Current Assets	114,027.97	125,188.00	-11,160.03	-8.9%
Fixed Assets				
Accumulated Depreciation	-18,412.95	-17,105.95	-1,307.00	-7.6%
Equipment				
Maintenance	190.00	25.00	165.00	660.0%
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	20,497.14	165.00	0.8%
Total Fixed Assets	2,249.19	3,391.19	-1,142.00	-33.7%
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	138,777.69	151,079.72	-12,302.03	-8.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	1,012.00	716.00	296.00	41.3%
Fica Tax Withheld	1,634.68	1,159.48	475.20	41.0%
Michigan Unemployment	832.81	0.00	832.81	100.0%
State Income Tax Withheld	438.57	309.16	129.41	41.9%
Total Other Current Liabilities	3,918.06	2,184.64	1,733.42	79.4%
Total Current Liabilities	3,918.06	2,184.64	1,733.42	79.4%
Total Liabilities	3,918.06	2,184.64	1,733.42	79.4%
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	-942.21	15,500.37	-16,442.58	-106.1%
Total Equity	134,859.63	148,895.08	-14,035.45	-9.4%
TOTAL LIABILITIES & EQUITY	138,777.69	151,079.72	-12,302.03	-8.1%