

INCOME EXPENSE REPORT OCTOBER 2013

INCOME CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
CDRP Funds	10,481.86	41,927.45	41,927.45	41,927.45	47,032.97
Agency Funds					
A. Charlevoix County		25,500.00	30,000.00	33,000.00	29,250.00
B. Emmet County		23,625.00	30,900.00	30,900.00	23,175.00
C. VORP Charlevoix	700.00	6,400.00	8,500.00	8,500.00	7,800.00
D. VORP Emmet	625.00	6,250.00	7,500.00	7,500.00	6,875.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	240.00	6,262.50	3,600.00	6,500.00	2,835.00
F. ACVS Fees		2,625.00	2,000.00	2,625.00	2,400.00
G. SPED Fees		1,000.00	500.00	1,000.00	2,200.00
H. Donations	100.00	3,634.81	3,000.00	3,650.00	4,250.28
I. Designated Gifts					
J. Donor Campaign		1,325.00	3,000.00	3,000.00	100.00
K. Theatre Party					
1. Sponsorships		6,295.65	4,700.00	6,295.65	4,700.00
2. Ticket Sales		2,850.00	2,800.00	2,850.00	2,800.00
3. Other		1,672.40	600.00	1,672.40	1,607.60
L. Bartending					
M. Reimbursement/Rebate		147.57		147.57	59.00
N. Interest	7.73	90.68	300.00	110.00	76.71
O. Training					
1. 40-Hour		5,528.38	8,000.00	5,528.38	
2. Advanced - Spring		1,500.00	1,500.00	1,500.00	
3. Advanced - Fall					1,210.00
4. Special Education		205.86		205.86	
5. Corporate	100.00	100.00		100.00	
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation					
C. Petoskey Foundation					1,460.00
D. United Way		2,798.00		4,509.50	2,191.25
E. Revenue Sharing			625.00	3,000.00	
F. Rotary					527.00
Transfer from Savings			9,125.28		
TOTAL INCOME	12,254.59	147,738.30	166,577.73	172,521.81	148,549.81
In Kind					
A. Accounting Services		385.00	500.00	500.00	300.00
B. Volunteer Mediators	34,462.50	167,887.50	157,670.00	157,670.00	145,747.50
C. Volunteer Labor					20.00
D. Volunteer Training		3,600.00	600.00	3,600.00	
E. Mediation Locations	650.00	5,700.00	5,520.00	5,520.00	5,050.00
F. Rent	1,300.00	13,000.00	15,600.00	15,600.00	12,600.00
G. Equipment/Supplies		1,239.29		1,239.29	
H. Cell Phone	149.21	1,758.21	2,400.00	1,800.00	2,971.41
I. Theatre Party		1,531.00	2,500.00	1,531.00	2,423.50
J. Training Locations	200.00	2,400.00	2,500.00	2,500.00	
K. Mileage		134.87	500.00	500.00	
L. GoToMyPC	19.95	199.50	240.00	240.00	239.40
M. Supplies		803.83		729.64	
N. Refund		150.00		150.00	
IN KIND INCOME	36,781.66	198,789.20	188,030.00	191,579.93	169,351.81
TOTAL + IN KIND INCOME	49,036.25	346,527.50	354,607.73	364,101.74	317,901.62

EXPENSE CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
1. Personnel					
A. Salaries	7,578.16	79,570.68	98,516.00	98,516.00	92,168.68
B. FICA	579.74	6,087.17	7,536.47	7,536.47	7,251.32
C. Worker's Compensation	498.00	498.00	498.00	498.00	498.00
D. Unemployment		792.30	976.60	976.60	1,104.23
E. Insurance/Education		1,220.66	7,500.00	7,500.00	5,054.86
2. Accounting		1,225.00	1,500.00	1,500.00	1,100.00
3. Advertising	30.00	1,422.85	1,655.00	1,655.00	1,707.43
4. Charlevoix Office					
A. Rent	100.00	1,000.00	1,200.00	1,200.00	1,100.00
B. Telephone	72.25	715.75	800.00	1,050.00	766.88
C. Equipment					99.00
5.. Communications					
A. Telephone	219.53	1,911.46	2,500.00	2,250.00	2,314.17
B. Internet	54.95	659.40	660.00	800.00	549.50
6. Contractual	202.50	1,542.00	1,800.00	1,800.00	1,045.00
7. Equipment					
A. Purchase		409.94	800.00	800.00	688.94
B. Repair & Maintenance		380.00	500.00	500.00	225.00
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	4,500.00	6,000.00	6,000.00	5,500.00
10. Other					
A. Board		502.34	696.50	696.50	589.95
B. Executive Director	139.00	1,093.43	1,827.00	1,827.00	1,152.19
C. Hospitality	25.00	505.88	725.00	725.00	498.07
D. Licenses, Fees, Dues	370.00	1,082.95	1,235.16	1,235.16	1,037.00
E. PD	10.00	1,357.00	500.00	1,500.00	420.00
F. Shoplifting					
G. Staff Retreat			100.00	100.00	100.00
H. Theatre Party		3,881.56	2,057.50	3,881.56	3,452.02
11. Postage	167.48	489.76	1,800.00	900.00	1,486.90
12. Printing		2,629.00	1,700.00	3,200.00	1,776.00
13. Reimbursement		50.00		50.00	250.00
14. Supplies	625.24	2,824.10	3,000.00	3,000.00	2,701.93
15. Training					
A. 40-Hour		6,269.26	7,040.00	6,269.26	
B. Advanced Spring		2,452.63	2,480.00	2,452.63	150.00
C. Advanced Fall	670.95	1,326.93		1,326.93	1,930.05
D. Special Education		205.86		205.86	
16. Travel					
A. Lodging		254.26	780.00	500.00	966.88
B. Meals		208.40	235.50	235.50	305.72
C. Mileage	141.52	3,580.42	7,735.00	7,735.00	4,370.03
D. Other		112.00		112.00	
TOTAL EXPENSES	12,714.32	131,490.99	166,577.73	170,758.47	143,089.75
16. Gain (Loss)				1,763.34	
Comparison of Income & Expenses				172,521.81	

11/08/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

October 2013

	<u>Oct '13</u>
Income	
CDRP Funds	
4th Quarter	10,481.86
Total CDRP Funds	10,481.86
Donation	100.00
Fees	
Breach of Contract	75.00
Domestic	125.00
Shoplifting	40.00
Total Fees	240.00
Interest	7.73
Training & Workshops	
Mitchell Graphics	100.00
Total Training & Workshops	100.00
VORP	
Charlevoix	700.00
Emmet	625.00
Total VORP	1,325.00
Total Income	12,254.59
Expense	
Advertising	30.00
Charlevoix Office	
Rent	100.00
Telephone	72.25
Total Charlevoix Office	172.25
Communications	
Internet	54.95
Telephone	219.53
Total Communications	274.48
Contractual	202.50
Insurance	
Business Protector	730.00
Worker's Compensation	498.00
Total Insurance	1,228.00
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Executive Director	139.00
Hospitality	25.00
Licenses, Fees, Dues	370.00
PD	10.00
Total Other	544.00

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

October 2013

	<u>Oct '13</u>
Payroll Expenses	579.74
Postage	167.48
Salaries and Wages	7,578.16
Supplies	625.24
Training	
Advanced	<u>670.95</u>
Total Training	670.95
Travel	
Mileage	<u>141.52</u>
Total Travel	<u>141.52</u>
Total Expense	<u>12,714.32</u>
Net Income	<u><u>-459.73</u></u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
October 2013

	<u>Oct '13</u>
AT&T	291.78
Big Horn County Historical Museum	25.00
Boyne Area Chamber of Commerce	135.00
City of Charlevoix	100.00
Dog Eat Dog Graphic Designs	90.00
Frankenmuth Insurance	1,228.00
Gaslight Media	84.95
Hi-Tech	554.00
Johan's	26.00
Kiwanis	200.00
McCardel Water Conditioning	21.50
McLaren Northern Michigan Foundation	15.00
Office Max	191.19
Online Payroll Service Fee	20.00
Payroll Distribution	8,157.90
Petoskey-Harbor Springs Foundation	10.00
Pitney Bowes	167.48
Roast & Toast	16.00
Rotary	139.00
St. Francis Xavier	500.00
Steve Tresidder	600.00
Terri Sevener	141.52
TOTAL	<u><u>12,714.32</u></u>

11/08/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2013

	<u>Jan - Oct '13</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	12,578.24
2nd Quarter	10,481.86
3rd Quarter	8,385.49
4th Quarter	10,481.86
Total CDRP Funds	<u>41,927.45</u>
County Funding	
Charlevoix	25,500.00
Emmet	23,625.00
Total County Funding	<u>49,125.00</u>
Donation	
Donor Campaign	1,325.00
Mileage	199.81
Donation - Other	3,415.00
Total Donation	<u>4,939.81</u>
Fees	
ACVS	2,625.00
Breach of Contract	800.00
Cancellation	75.00
Custody	25.00
Divorce	3,450.00
Domestic	600.00
Landlord/Tenant	200.00
Post Judgement	75.00
Property	337.50
Real Estate	100.00
Shoplifting	600.00
SPED	1,000.00
Total Fees	<u>9,887.50</u>
Fund Raising	
Theatre Party	
Donation	1,020.00
Raffle	240.00
Refund	11.00
Sponsor	6,295.65
Tickets	2,850.00
Theatre Party - Other	421.40
Total Theatre Party	<u>10,838.05</u>
Total Fund Raising	<u>10,838.05</u>
Grants	
United Way	2,798.00
Total Grants	<u>2,798.00</u>
Interest	90.68
Refund	147.57

11/08/13

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2013

	<u>Jan - Oct '13</u>
Training & Workshops	
40-Hour	5,528.38
Advanced	1,500.00
Mitchell Graphics	100.00
Special Education	205.86
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Total Training & Workshops	7,334.24
VORP	
Charlevoix	6,400.00
Emmet	6,250.00
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Total VORP	12,650.00
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Total Income	147,738.30
Expense	
Accounting	1,225.00
Advertising	1,422.85
Charlevoix Office	
Rent	1,000.00
Telephone	715.75
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Total Charlevoix Office	1,715.75
Communications	
Internet	659.40
Telephone	1,911.46
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Total Communications	2,570.86
Contractual	1,542.00
Equipment Expense	
Purchase	409.94
Repair & Maintenance	380.00
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Total Equipment Expense	789.94
Fringe Benefits	
Education	1,220.66
Unemployment	792.30
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Total Fringe Benefits	2,012.96
Insurance	
Business Protector	730.00
Worker's Compensation	498.00
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Total Insurance	1,228.00
Occupancy	
Rent	4,500.00
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Total Occupancy	4,500.00

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through October 2013

	<u>Jan - Oct '13</u>
Other	
Board	502.34
Executive Director	1,093.43
Hospitality	505.88
Licenses, Fees, Dues	1,082.95
PD	1,357.00
Theatre Party	3,881.56
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Total Other	8,423.16
Payroll Expenses	6,087.17
Postage	489.76
Printing	2,629.00
Refund Expense	50.00
Salaries and Wages	79,570.68
Supplies	2,824.10
Training	
40-Hour	6,269.26
Advanced	3,779.56
Special Education	205.86
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Total Training	10,254.68
Travel	
Lodging	254.26
Meals	208.40
Mileage	3,580.42
Other	112.00
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Total Travel	4,155.08
Void	0.00
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Total Expense	131,490.99
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Net Income	16,247.31
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11/08/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through October 2013

	<u>Jan - Oct '13</u>
American Spoon	32.85
Anne Bachle Fifer	1,806.46
AT&T	2,627.21
Bert Rousseau	2,842.29
Big Horn County Historical Museum	75.00
Boyne Area Chamber of Commerce	275.00
Charlevoix Chamber of Commerce	250.00
Charlevoix County Community Foundation	10.00
Chase Bank	22.95
Chris Etienne	100.00
City of Charlevoix	1,000.00
City Park Grill	470.04
Conni Zingler	47.94
Diane Huff	16.41
Dog Eat Dog Graphic Designs	247.50
Doug Basel	64.94
Emmet County Department of Public Works	72.00
Frankenmuth Insurance	1,228.00
Gaslight Media	1,019.40
Glen's Supermarket	11.98
Gordon Food Service	474.69
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	3,262.94
Island Airways	94.00
Jane Millar	2,619.96
Johan's	163.45
Julienne Tomatoes	182.90
Kiwanis	280.00
MACM	350.00
Mark Dancer	150.00
Mason & Kammermann	1,225.00
McCardel Water Conditioning	117.25
McLaren Northern Michigan Foundation	15.00
Meyer Hardware	64.37
Mike VanAst	143.81
North Central Michigan College	750.50
Northern Michigan Review	1,406.70
Oakland Community Mediation	564.85
Oakland Mediation Center	3,500.00
Office Max	1,119.79
Oleson's	125.72
Online Payroll Service Fee	110.00
Payroll Distribution	85,657.85
Petoskey-Harbor Springs Foundation	10.00
Petoskey Chamber of Commerce	565.00
Petoskey Cinema	924.00
Pierpont Productions	25.00
Pitney Bowes	483.48
Ray Richard	50.00
Roast & Toast	144.65
Rotary	564.50
Royal Publishing	45.00
Scott Kingdon	29.89
Sign & Design	125.00

11/08/13

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through October 2013

	<u>Jan - Oct '13</u>
Sky's the Limit	53.99
St. Francis Xavier	4,500.00
Stafford's Hospitality	1,034.75
State of Michigan	20.00
Steve Tresidder	1,200.00
Taylor Rental	442.60
Terri Sevenser	1,777.42
The 501 Alliance	792.30
The Print Shop	3,258.00
Trophy Case	24.00
United States Treasury	140.00
United Way	50.00
Van's Business Machines	90.00
Weathervane	268.91
Wiley Subscription Services	168.75
TOTAL	<u><u>131,490.99</u></u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of October 31, 2013

	Oct 31, '13	Oct 31, '12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Bank of N. MI 803611	6,523.66	6,502.48	21.18	0.3%
CD Bank of N. MI 804631	6,140.45	6,086.82	53.63	0.9%
CD Bank of N. MI 806536	6,311.16	0.00	6,311.16	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	31,616.32	23,041.73	8,574.59	37.2%
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	18,059.11	18,045.79	13.32	0.1%
Savings NW Bank 710205349	10,268.57	10,263.44	5.13	0.1%
Total Checking/Savings	125,860.91	116,969.49	8,891.42	7.6%
Total Current Assets	125,860.91	116,969.49	8,891.42	7.6%
Fixed Assets				
Accumulated Depreciation	-17,105.95	-15,437.00	-1,668.95	-10.8%
Equipment				
Maintenance	50.00	0.00	50.00	100.0%
Purchase	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
Total Equipment	20,522.14	20,472.14	50.00	0.2%
Total Fixed Assets	3,416.19	5,035.14	-1,618.95	-32.2%
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	151,777.63	143,156.41	8,621.22	6.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	716.00	723.46	-7.46	-1.0%
Fica Tax Withheld	1,159.48	1,007.86	151.62	15.0%
State Income Tax Withheld	309.16	309.16	0.00	0.0%
Total Other Current Liabilities	2,184.64	2,040.48	144.16	7.1%
Total Current Liabilities	2,184.64	2,040.48	144.16	7.1%
Total Liabilities	2,184.64	2,040.48	144.16	7.1%
Equity				
*Retained Earnings	133,345.69	130,087.00	3,258.69	2.5%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	16,247.31	11,028.94	5,218.37	47.3%
Total Equity	149,592.99	141,115.93	8,477.06	6.0%
TOTAL LIABILITIES & EQUITY	151,777.63	143,156.41	8,621.22	6.0%