

INCOME EXPENSE REPORT SEPTEMBER 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds		34,730.77	46,307.69	46,307.69	31,445.59
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	5,700.00	8,500.00	8,500.00	5,700.00
D. VORP Emmet	1,250.00	4,375.00	7,500.00	7,500.00	5,625.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E. Fees for Service	600.00	5,630.00	5,000.00	5,700.00	6,022.50
F. ACVS Fees	600.00	2,600.00	2,000.00	2,600.00	2,625.00
G. SPED Fees	500.00	2,500.00	500.00	2,500.00	1,000.00
H. Donations		58.00	3,500.00	1,000.00	3,534.81
I. Designated Gifts					
J. Donor Campaign	1,000.00	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	300.00	447.98		447.98	147.57
M. Interest	2.76	70.61	200.00	100.00	82.95
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					
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	1,342.25	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	6,295.01	130,781.86	164,578.19	184,068.67	135,483.71
In Kind					
A. Accounting Services	100.00	300.00	500.00	400.00	385.00
B. Volunteer Mediators	11,400.00	120,337.50	193,762.50	145,000.00	134,325.00
C. Volunteer Labor		1,440.00		1,440.00	
D. Volunteer Training			1,200.00	1,200.00	3,600.00
E. Mediation Locations	300.00	4,550.00	6,840.00	5,460.00	5,050.00
F. Rent	1,300.00	11,700.00	15,600.00	15,600.00	11,700.00
G. Equipment/Supplies		320.15	500.00	400.00	2,043.12
H. Cell Phone		1,254.66	2,109.85	2,109.85	1,609.00
I. Theatre Party		3,003.00	1,550.00	3,003.00	1,531.00
J. Training Locations			800.00	0.00	2,200.00
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	179.55	240.00	399.45	179.55
M. Refund					150.00
IN KIND INCOME	13,119.95	143,084.86	223,602.35	175,512.30	162,907.54
TOTAL + IN KIND INCOME	19,414.96	273,866.72	388,180.54	359,580.97	298,391.25

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	7,805.60	74,153.20	101,473.00	101,473.00	71,992.52
B. FICA	597.12	6,505.53	7,762.68	7,762.68	5,507.43
C. Worker's Compensation			634.00	634.00	
D. Unemployment		752.40	1,014.73	1,014.73	792.30
E. Insurance/Education		46.06	7,500.00	1,000.00	1,220.66
2. Accounting	1,900.00	2,485.00	1,500.00	2,500.00	1,225.00
3. Advertising	45.00	1,701.31	1,595.00	1,895.00	1,392.85
4. Charlevoix Office					
A. Rent	100.00	900.00	1,200.00	1,200.00	900.00
B. Telephone	85.75	742.24	855.00	892.00	643.50
5.. Communications					
A. Telephone	213.05	1,964.88	2,100.00	2,364.00	1,691.93
B. Internet	45.00	552.30	800.00	650.00	604.45
6. Contractual	67.50	2,547.00	1,600.00	2,600.00	1,339.50
7. Equipment					
A. Purchase		5,411.65	500.00	5,500.00	409.94
B. Repair & Maintenance	25.00	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	
D. Business Protection			430.00	430.00	
9. Occupancy - Rent	500.00	4,500.00	6,000.00	6,000.00	4,000.00
10. Other					
A. Board	21.84	1,959.99	2,314.19	2,314.19	502.34
B. Executive Director	175.56	1,224.67	1,827.00	1,827.00	954.43
C. Hospitality	91.21	919.10	635.00	1,400.00	480.88
D. Licenses, Fees, Dues	25.00	710.00	1,167.00	1,167.00	712.95
E. PD	149.00	1,359.00	1,150.00	1,500.00	1,347.00
F. Staff Retreat			125.00	125.00	
G. Theatre Party		4,126.24	2,248.00	4,126.24	3,881.56
11. Postage	323.41	1,277.97	900.00	1,577.97	322.28
12. Printing		2,533.00	1,850.00	2,600.00	2,629.00
13. Reimbursement	300.00	303.73		303.73	50.00
14. Supplies	517.11	2,904.84	3,000.00	3,000.00	2,212.09
15. Training					
A. 40-Hour					6,269.26
B. Advanced Spring		3,981.45		3981.45	3,095.38
C. Special Education					205.86
D. Security		696.00		696.00	
D. Roundtables			160.00	160.00	
16. Travel					
A. Lodging	796.14	1,231.46	585.00	1,231.46	254.26
B. Meals	341.57	592.71	235.50	700.00	208.40
C. Mileage	1,196.70	3,732.63	8,766.25	8,766.25	3,438.90
D. Other		10.00		10.00	112.00
TOTAL EXPENSES	15,321.56	130,071.86	162,221.35	173,695.70	118,776.67
16. Gain (Loss)			2,356.84	10,372.97	
Comparison of Income & Expenses			164,578.19	184,068.67	

10/08/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

September 2014

	<u>Sep '14</u>
Income	
Donation	
Donor Campaign	1,000.00
Total Donation	<u>1,000.00</u>
Fees	
ACVS	600.00
Divorce	300.00
Domestic	50.00
Landlord/Tenant	25.00
Shoplifting	225.00
SPED	500.00
Total Fees	<u>1,700.00</u>
Grants	
United Way	1,342.25
Total Grants	<u>1,342.25</u>
Interest	2.76
Refund	300.00
VORP	
Charlevoix	700.00
Emmet	1,250.00
Total VORP	<u>1,950.00</u>
Total Income	<u>6,295.01</u>
Expense	
Accounting	1,900.00
Advertising	45.00
Charlevoix Office	
Rent	100.00
Telephone	85.75
Total Charlevoix Office	<u>185.75</u>
Communications	
Internet	45.00
Telephone	213.05
Total Communications	<u>258.05</u>
Contractual	67.50
Equipment Expense	
Repair & Maintenance	25.00
Total Equipment Expense	<u>25.00</u>
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>

10/08/14

NORTHERN COMMUNITY MEDIATION
Profit & Loss
September 2014

	<u>Sep '14</u>
Other	
Board	21.84
Executive Director	175.56
Hospitality	91.21
Licenses, Fees, Dues	25.00
PD	149.00
Total Other	<u>462.61</u>
Payroll Expenses	597.12
Postage	323.41
Refund Expense	300.00
Salaries and Wages	7,805.60
Supplies	517.11
Travel	
Lodging	796.14
Meals	341.57
Mileage	1,196.70
Total Travel	<u>2,334.41</u>
Void	0.00
Total Expense	<u>15,321.56</u>
Net Income	<u><u>-9,026.55</u></u>

10/08/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
September 2014

	<u>Sep '14</u>
AT&T	343.80
Bert Rousseau	535.04
City of Charlevoix	100.00
Gaslight Media	45.00
Gordon Food Service	75.76
Hi-Tech	137.49
Jane Millar	1,901.99
Mason & Kammermann	1,900.00
McCardel Water Conditioning	21.50
McLaren Northern Michigan Foundation	15.00
Office Max	268.92
Online Payroll Service Fee	10.00
Payroll Distribution	8,402.72
Pitney Bowes	323.41
St. Francis Xavier	500.00
Terri Sevener	591.93
The Dispute Resolution Center	149.00
TOTAL	<u><u>15,321.56</u></u>

10/08/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through September 2014

	<u>Jan - Sep '14</u>
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	13,892.31
2nd Quarter	11,576.92
3rd Quarter	9,261.54
Total CDRP Funds	<u>34,730.77</u>
County Funding	
Charlevoix	16,500.00
Emmet	15,450.00
Total County Funding	<u>31,950.00</u>
Donation	
Donor Campaign	3,748.50
Donation - Other	58.00
Total Donation	<u>3,806.50</u>
Fees	
ACVS	2,600.00
Breach of Contract	250.00
Cancellation	75.00
Civil Rights	175.00
Divorce	3,635.00
Domestic	275.00
Landlord/Tenant	300.00
Ord, Statute, Reg.	250.00
Post Judgement	75.00
Property	100.00
Real Estate	100.00
Shoplifting	395.00
SPED	2,500.00
Total Fees	<u>10,730.00</u>
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	<u>10,784.50</u>
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	<u>15,241.50</u>

10/08/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through September 2014

	<u>Jan - Sep '14</u>
Interest	70.61
Refund	447.98
Training & Workshops	
Advanced	4,920.00
Training & Workshops - Other	25.00
Total Training & Workshops	<u>4,945.00</u>
VORP	
Charlevoix	5,700.00
Emmet	4,375.00
Total VORP	<u>10,075.00</u>
Total Income	130,781.86
Expense	
Accounting	2,485.00
Advertising	1,701.31
Charlevoix Office	
Rent	900.00
Telephone	742.24
Total Charlevoix Office	<u>1,642.24</u>
Communications	
Internet	552.30
Telephone	1,964.88
Total Communications	<u>2,517.18</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
Unemployment	752.40
Total Fringe Benefits	<u>798.46</u>
IntyINT	0.00
Occupancy	
Rent	4,500.00
Total Occupancy	<u>4,500.00</u>
Other	
Board	1,959.99
Executive Director	1,224.67
Hospitality	919.10
Licenses, Fees, Dues	710.00
PD	1,359.00
Theatre Party	4,126.24
Total Other	<u>10,299.00</u>

10/08/14

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through September 2014

	<u>Jan - Sep '14</u>
Payroll Expenses	6,505.53
Postage	1,277.97
Printing	2,533.00
Refund Expense	300.00
Reimbursement Restitution	<u>3.73</u>
Total Reimbursement	3.73
Salaries and Wages	74,153.20
Supplies	2,904.84
Training	
Advanced	3,981.45
Security	<u>696.00</u>
Total Training	4,677.45
Travel	
Lodging	1,231.46
Meals	592.71
Mileage	3,732.63
Other	<u>10.00</u>
Total Travel	5,566.80
Void	<u>0.00</u>
Total Expense	<u>130,071.86</u>
Net Income	<u><u>710.00</u></u>

10/08/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through September 2014

	<u>Jan - Sep '14</u>
Angele Larson	87.50
AT&T	3,039.62
Bed, Bath & Beyond	13.77
Bert Rousseau	2,603.66
Bill & Carol's	180.81
Blarney Castle	3.73
Boyne Area Chamber of Commerce	140.00
Cash	400.00
Charlevoix Chamber of Commerce	250.00
City of Charlevoix	900.00
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
Gaslight Media	564.80
Gordon Food Service	422.24
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	8,833.64
Jane Millar	4,235.53
K-Mart	6.36
LRBOI Tribal Court	600.00
MACM	400.00
Mason & Kammermann	2,485.00
McCardel Water Conditioning	94.50
McLaren Northern Michigan Foundation	15.00
Meyer Hardware	63.10
North Sky	1,254.19
Northern Michigan Review	1,671.70
Office Max	1,194.09
Online Payroll Service Fee	90.00
Payroll Distribution	80,658.73
Petoskey Chamber of Commerce	635.00
Petoskey Cinema	1,032.00
Pitney Bowes	658.37
Postmaster	85.39
Reserve Account	600.00
Roast & Toast	24.00
Rotary Club of Petoskey	573.25
Sign & Design	125.00
Sky's the Limit	160.95
St. Francis Xavier	4,500.00
Stafford's Hospitality	1,940.51
State of Michigan	20.00
State of Michigan Bar Association	40.00
Steve Tresidder	1,400.00
Taylor Rental	514.50
Terri Sevener	1,305.53
The 501 Alliance	752.40
The Dispute Resolution Center	149.00
The Print Shop	3,357.00
Trophy Case	41.00

10/08/14

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through September 2014

	<u>Jan - Sep '14</u>
Twisted Olive	212.00
United Way	50.00
Wayne Tri	336.31
Weathervane	233.08
Wiley Subscription Services	168.75
YMCA	25.00
TOTAL	<u><u>130,071.86</u></u>

10/08/14

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of September 30, 2014

	Sep 30, '14	Sep 30, '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	6,163.44	6,132.72	30.72	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	20,276.16	31,358.76	-11,082.60	-35.3%
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	18,060.64	17.89	0.1%
Savings NW Bank 710205349	10,273.71	10,268.57	5.14	0.1%
Total Checking/Savings	114,847.83	125,646.18	-10,798.35	-8.6%
Total Current Assets	114,847.83	125,646.18	-10,798.35	-8.6%
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	139,597.55	151,537.90	-11,940.35	-7.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	764.00	716.00	48.00	6.7%
Fica Tax Withheld	1,172.24	1,159.46	12.78	1.1%
Michigan Unemployment	832.81	0.00	832.81	100.0%
State Income Tax Withheld	316.66	309.16	7.50	2.4%
Total Other Current Liabilities	3,085.71	2,184.62	901.09	41.3%
Total Current Liabilities	3,085.71	2,184.62	901.09	41.3%
Total Liabilities	3,085.71	2,184.62	901.09	41.3%
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	710.00	15,958.57	-15,248.57	-95.6%
Total Equity	136,511.84	149,353.28	-12,841.44	-8.6%
TOTAL LIABILITIES & EQUITY	139,597.55	151,537.90	-11,940.35	-7.9%