

## INCOME EXPENSE REPORT SEPTEMBER 2013

INCOME CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
CDRP Funds		31,445.59	41,927.45	41,927.45	35,274.72
Agency Funds					
A. Charlevoix County	7,500.00	25,500.00	30,000.00	33,000.00	16,500.00
B. Emmet County	7,875.00	23,625.00	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	700.00	5,700.00	8,500.00	8,500.00	5,575.00
D. VORP Emmet	625.00	5,625.00	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	535.00	6,022.50	3,600.00	6,500.00	2,095.00
F. ACVS Fees	25.00	2,625.00	2,000.00	2,625.00	1,900.00
G. SPED Fees	1,000.00	1,000.00	500.00	1,000.00	2,200.00
H. Donations	1,100.00	3,534.81	3,000.00	3,600.00	4,200.28
I. Designated Gifts					
J. Donor Campaign		1,325.00	3,000.00	3,000.00	
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	9.23	82.95	300.00	180.00	64.13
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		205.86	
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation					
C. Petoskey Foundation					460.00
D. United Way	1,086.50	2,798.00	3,884.50	4,509.50	1,566.25
E. Revenue Sharing			4,000.00	3,000.00	
Transfer from Savings			9,125.28		
<b>TOTAL INCOME</b>	<b>20,661.59</b>	<b>135,483.71</b>	<b>173,837.23</b>	<b>172,441.81</b>	<b>109,286.98</b>
In Kind					
A. Accounting Services		385.00	500.00	500.00	300.00
B. Volunteer Mediators	8,587.50	130,287.50	157,670.00	157,670.00	114,142.50
C. Volunteer Labor					20.00
D. Volunteer Training		3,600.00	600.00	3,600.00	
E. Mediation Locations	400.00	5,050.00	5,520.00	5,520.00	4,250.00
F. Rent	1,300.00	11,700.00	15,600.00	15,600.00	10,000.00
G. Equipment/Supplies		1,239.29		1,239.29	
H. Cell Phone	149.03	1,609.00	2,400.00	1,800.00	1,482.50
I. Theatre Party		1,531.00	2,500.00	1,531.00	2,423.50
J. Training Locations	200.00	2,200.00	2,500.00	2,500.00	
K. Mileage		134.87	500.00	500.00	
L. GoToMyPC	19.95	179.55	240.00	240.00	199.50
M. Supplies	27.52	803.83		729.64	
N. Refund		150.00		150.00	
<b>IN KIND INCOME</b>	<b>10,684.00</b>	<b>158,870.04</b>	<b>188,030.00</b>	<b>191,579.93</b>	<b>132,818.00</b>
<b>TOTAL + IN KIND INCOME</b>	<b>31,345.59</b>	<b>294,353.75</b>	<b>361,867.23</b>	<b>364,021.74</b>	<b>242,104.98</b>

EXPENSE CATEGORY	MONTH	2013 YTD	2013 Budget	Projected	2012 YTD
1. Personnel					
A. Salaries	7,578.16	71,992.52	98,516.00	98,516.00	73,223.28
B. FICA	579.73	5,507.43	7,536.47	7,536.47	5,801.99
C. Worker's Compensation			498.00	498.00	
D. Unemployment		792.30	976.60	976.60	951.92
E. Insurance/Education	223.02	1,220.66	7,500.00	7,500.00	2,196.42
2. Accounting	250.00	1,225.00	1,500.00	1,500.00	1,100.00
3. Advertising	30.00	1,392.85	1,655.00	1,655.00	1,567.43
4. Charlevoix Office					
A. Rent	100.00	900.00	1,200.00	1,200.00	900.00
B. Telephone	74.32	643.50	800.00	1,050.00	636.27
C. Equipment					
5.. Communications					
A. Telephone	186.55	1,691.93	2,500.00	2,200.00	1,887.07
B. Internet	54.95	604.45	660.00	800.00	439.60
6. Contractual		1,339.50	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	
D. Business Protection			430.00	430.00	
9. Occupancy - Rent	500.00	4,000.00	6,000.00	6,000.00	4,500.00
10. Other					
A. Board		502.34	696.50	696.50	550.76
B. Executive Director		954.43	1,827.00	1,827.00	929.18
C. Hospitality		480.88	725.00	725.00	498.07
D. Licenses, Fees, Dues	150.00	712.95	1,235.16	1,235.16	567.00
E. PD	987.00	1,347.00	500.00	1,500.00	380.00
F. Shoplifting					
G. Staff Retreat			100.00	100.00	
H. Theatre Party		3,881.56	2,057.50	3,881.56	3,452.02
11. Postage		322.28	1,800.00	900.00	1,385.41
12. Printing		2,629.00	1,700.00	3,200.00	1,440.00
13. Reimbursement	50.00	50.00			250.00
14. Supplies	50.39	2,212.09	3,000.00	3,000.00	2,223.88
15. Training					
A. 40-Hour		6,269.26	7,040.00	6,269.26	
B. Advanced Spring	642.75	3,095.38	2,480.00	3,095.38	150.00
C. Advanced Fall				1,350.00	243.14
D. Special Education	182.90	205.86		205.86	
16. Travel					
A. Lodging		254.26	780.00	780.00	810.08
B. Meals		208.40	235.50	235.50	151.24
C. Mileage	41.63	3,438.90	7,735.00	7,735.00	3,088.53
D. Other		112.00		112.00	
<b>TOTAL EXPENSES</b>	<b>11,681.40</b>	<b>118,776.67</b>	<b>166,577.73</b>	<b>171,604.29</b>	<b>111,282.23</b>
16. Gain (Loss)				837.52	
Comparison of Income & Expenses				<b>172,441.81</b>	

10/09/13

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

September 2013

	<u>Sep '13</u>
<b>Income</b>	
<b>County Funding</b>	
Charlevoix	7,500.00
Emmet	7,875.00
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<b>Total County Funding</b>	15,375.00
<b>Donation</b>	1,100.00
<b>Fees</b>	
ACVS	25.00
Breach of Contract	50.00
Cancellation	50.00
Divorce	150.00
Landlord/Tenant	25.00
Property	100.00
Real Estate	50.00
Shoplifting	110.00
SPED	1,000.00
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<b>Total Fees</b>	1,560.00
<b>Grants</b>	
United Way	1,086.50
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<b>Total Grants</b>	1,086.50
<b>Interest</b>	9.23
<b>Training &amp; Workshops</b>	
Special Education	205.86
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<b>Total Training &amp; Workshops</b>	205.86
<b>VORP</b>	
Charlevoix	700.00
Emmet	625.00
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<b>Total VORP</b>	1,325.00
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<b>Total Income</b>	20,661.59
<b>Expense</b>	
Accounting	250.00
Advertising	30.00
<b>Charlevoix Office</b>	
Rent	100.00
Telephone	74.32
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<b>Total Charlevoix Office</b>	174.32
<b>Communications</b>	
Internet	54.95
Telephone	186.55
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<b>Total Communications</b>	241.50
<b>Fringe Benefits</b>	
Education	223.02
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<b>Total Fringe Benefits</b>	223.02

10/09/13

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

September 2013

	<u>Sep '13</u>
<b>Occupancy</b>	
Rent	500.00
<b>Total Occupancy</b>	<u>500.00</u>
<b>Other</b>	
Licenses, Fees, Dues	150.00
PD	987.00
<b>Total Other</b>	<u>1,137.00</u>
<b>Payroll Expenses</b>	579.73
<b>Refund Expense</b>	50.00
<b>Salaries and Wages</b>	7,578.16
<b>Supplies</b>	50.39
<b>Training</b>	
Advanced	642.75
Special Education	182.90
<b>Total Training</b>	<u>825.65</u>
<b>Travel</b>	
Mileage	41.63
<b>Total Travel</b>	<u>41.63</u>
<b>Total Expense</b>	<u>11,681.40</u>
<b>Net Income</b>	<u><u>8,980.19</u></u>

10/09/13

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
September 2013

	<u>Sep '13</u>
AT&T	260.87
Bert Rousseau	857.88
City of Charlevoix	100.00
Gaslight Media	84.95
Gordon Food Service	19.98
Johan's	24.50
Julienne Tomatoes	182.90
Mason & Kammermann	250.00
McCardel Water Conditioning	5.00
Office Max	13.23
Online Payroll Service Fee	10.00
Payroll Distribution	8,157.89
Ray Richard	50.00
Roast & Toast	18.25
St. Francis Xavier	500.00
Steve Tresidder	600.00
Terri Sevener	405.95
United States Treasury	140.00
<b>TOTAL</b>	<b><u><u>11,681.40</u></u></b>

10/09/13

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through September 2013

	<u>Jan - Sep '13</u>
<b>Income</b>	
CDP	8,000.00
<b>CDRP Funds</b>	
1st Quarter	12,578.24
2nd Quarter	10,481.86
3rd Quarter	8,385.49
<b>Total CDRP Funds</b>	<u>31,445.59</u>
<b>County Funding</b>	
Charlevoix	25,500.00
Emmet	23,625.00
<b>Total County Funding</b>	<u>49,125.00</u>
<b>Donation</b>	
Donor Campaign	1,325.00
Mileage	199.81
Theatre Party	20.00
Donation - Other	3,315.00
<b>Total Donation</b>	<u>4,859.81</u>
<b>Fees</b>	
ACVS	2,625.00
Breach of Contract	725.00
Cancellation	75.00
Custody	25.00
Divorce	3,450.00
Domestic	475.00
Landlord/Tenant	200.00
Post Judgement	75.00
Property	337.50
Real Estate	100.00
Shoplifting	560.00
SPED	1,000.00
<b>Total Fees</b>	<u>9,647.50</u>
<b>Fund Raising</b>	
Theatre Party	
Donation	1,000.00
Raffle	240.00
Refund	11.00
Sponsor	6,295.65
Tickets	2,850.00
Theatre Party - Other	421.40
<b>Total Theatre Party</b>	<u>10,818.05</u>
<b>Total Fund Raising</b>	10,818.05
<b>Grants</b>	
United Way	2,798.00
<b>Total Grants</b>	<u>2,798.00</u>
<b>Interest</b>	82.95
<b>Refund</b>	147.57

10/09/13

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through September 2013

	<u>Jan - Sep '13</u>
<b>Training &amp; Workshops</b>	
40-Hour	5,528.38
Advanced	1,500.00
Special Education	205.86
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<b>Total Training &amp; Workshops</b>	<b>7,234.24</b>
<b>VORP</b>	
Charlevoix	5,700.00
Emmet	5,625.00
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<b>Total VORP</b>	<b>11,325.00</b>
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<b>Total Income</b>	<b>135,483.71</b>
<b>Expense</b>	
Accounting	1,225.00
Advertising	1,392.85
Charlevoix Office	
Rent	900.00
Telephone	643.50
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<b>Total Charlevoix Office</b>	<b>1,543.50</b>
Communications	
Internet	604.45
Telephone	1,691.93
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<b>Total Communications</b>	<b>2,296.38</b>
Contractual	1,339.50
Equipment Expense	
Purchase	409.94
Repair & Maintenance	380.00
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<b>Total Equipment Expense</b>	<b>789.94</b>
Fringe Benefits	
Education	1,220.66
Unemployment	792.30
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<b>Total Fringe Benefits</b>	<b>2,012.96</b>
Occupancy	
Rent	4,000.00
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<b>Total Occupancy</b>	<b>4,000.00</b>
Other	
Board	502.34
Executive Director	954.43
Hospitality	480.88
Licenses, Fees, Dues	712.95
PD	1,347.00
Theatre Party	3,881.56
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<b>Total Other</b>	<b>7,879.16</b>

10/09/13

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through September 2013

	<u>Jan - Sep '13</u>
Payroll Expenses	5,507.43
Postage	322.28
Printing	2,629.00
Refund Expense	50.00
Salaries and Wages	71,992.52
Supplies	2,212.09
Training	
40-Hour	6,269.26
Advanced	3,095.38
Special Education	205.86
Total Training	<u>9,570.50</u>
Travel	
Lodging	254.26
Meals	208.40
Mileage	3,438.90
Other	112.00
Total Travel	<u>4,013.56</u>
Void	0.00
Total Expense	<u>118,776.67</u>
Net Income	<u><u>16,707.04</u></u>



10/09/13

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through September 2013

	<u>Jan - Sep '13</u>
American Spoon	32.85
Anne Bachle Fifer	1,806.46
AT&T	2,335.43
Bert Rousseau	2,842.29
Big Horn County Historical Museum	50.00
Boyne Area Chamber of Commerce	140.00
Charlevoix Chamber of Commerce	250.00
Charlevoix County Community Foundation	10.00
Chase Bank	22.95
Chris Etienne	100.00
City of Charlevoix	900.00
City Park Grill	470.04
Conni Zingler	47.94
Diane Huff	16.41
Dog Eat Dog Graphic Designs	157.50
Doug Basel	64.94
Emmet County Department of Public Works	72.00
Gaslight Media	934.45
Glen's Supermarket	11.98
Gordon Food Service	474.69
Harbor Springs Chamber of Commerce	105.00
Hi-Tech	2,708.94
Island Airways	94.00
Jane Millar	2,619.96
Johan's	137.45
Julienne Tomatoes	182.90
Kiwanis	80.00
MACM	350.00
Mark Dancer	150.00
Mason & Kammermann	1,225.00
McCardel Water Conditioning	95.75
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	928.60
Oleson's	125.72
Online Payroll Service Fee	90.00
Payroll Distribution	77,499.95
Petoskey Chamber of Commerce	565.00
Petoskey Cinema	924.00
Pierpont Productions	25.00
Pitney Bowes	316.00
Ray Richard	50.00
Roast & Toast	128.65
Rotary	425.50
Royal Publishing	45.00
Scott Kingdon	29.89
Sign & Design	125.00
Sky's the Limit	53.99
St. Francis Xavier	4,000.00
Stafford's Hospitality	1,034.75

10/09/13

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through September 2013

	<u>Jan - Sep '13</u>
State of Michigan	20.00
Steve Tresidder	600.00
Taylor Rental	442.60
Terri Sevener	1,635.90
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
<b>TOTAL</b>	<b><u><u>118,776.67</u></u></b>

## NORTHERN COMMUNITY MEDIATION Balance Sheet Prev Year Comparison

As of September 30, 2013

	Sep 30, '13	Sep 30, '12	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 803611	6,523.66	6,502.48	21.18	0.3%
CD Bank of N. MI 804631	6,132.72	6,086.82	45.90	0.8%
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	32,108.76	10,031.84	22,076.92	220.1%
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	18,044.16	14.95	0.1%
Savings NW Bank 710205349	10,268.57	10,263.44	5.13	0.1%
<b>Total Checking/Savings</b>	<b>126,345.62</b>	<b>103,957.97</b>	<b>22,387.65</b>	<b>21.5%</b>
<b>Total Current Assets</b>	<b>126,345.62</b>	<b>103,957.97</b>	<b>22,387.65</b>	<b>21.5%</b>
<b>Fixed Assets</b>				
<b>Accumulated Depreciation</b>	-17,105.95	-15,437.00	-1,668.95	-10.8%
<b>Equipment</b>				
Maintenance	25.00	0.00	25.00	100.0%
Purchase	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
<b>Total Equipment</b>	<b>20,497.14</b>	<b>20,472.14</b>	<b>25.00</b>	<b>0.1%</b>
<b>Total Fixed Assets</b>	<b>3,391.19</b>	<b>5,035.14</b>	<b>-1,643.95</b>	<b>-32.7%</b>
<b>Other Assets</b>				
Investments - CCCF	11,045.07	10,543.37	501.70	4.8%
Investments - PHSACF	11,455.46	10,608.41	847.05	8.0%
<b>Total Other Assets</b>	<b>22,500.53</b>	<b>21,151.78</b>	<b>1,348.75</b>	<b>6.4%</b>
<b>TOTAL ASSETS</b>	<b>152,237.34</b>	<b>130,144.89</b>	<b>22,092.45</b>	<b>17.0%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Federal Income Tax Withheld	716.00	723.46	-7.46	-1.0%
Fica Tax Withheld	1,159.46	1,007.87	151.59	15.0%
State Income Tax Withheld	309.16	317.28	-8.12	-2.6%
<b>Total Other Current Liabilities</b>	<b>2,184.62</b>	<b>2,048.61</b>	<b>136.01</b>	<b>6.6%</b>
<b>Total Current Liabilities</b>	<b>2,184.62</b>	<b>2,048.61</b>	<b>136.01</b>	<b>6.6%</b>
<b>Total Liabilities</b>	<b>2,184.62</b>	<b>2,048.61</b>	<b>136.01</b>	<b>6.6%</b>
<b>Equity</b>				
*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	16,707.04	-1,990.71	18,697.75	939.3%
<b>Total Equity</b>	<b>150,052.72</b>	<b>128,096.28</b>	<b>21,956.44</b>	<b>17.1%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>152,237.34</b>	<b>130,144.89</b>	<b>22,092.45</b>	<b>17.0%</b>