

## MAY FINANCIALS 2016

INCOME CATEGORY	MONTH	2016 YTD	2016 Budget	2016 Project	2015 YTD
CDRP Funds		24,060.90	43,747.09	43,747.09	26,407.11
Agency Funds					
A. Charlevoix County	16,500.00	16,500.00	33,000.00	33,000.00	16,500.00
B. Emmet County	16,222.50	16,222.50	30,900.00	30,900.00	15,450.00
C. VORP Charlevoix	830.00	4,190.00	10,000.00	10,000.00	2,900.00
D. VORP Emmet	1,472.50	3,681.25	8,835.00	8,835.00	2,500.00
E. CDP Charlevoix		9,120.00	9,120.00	9,120.00	8,000.00
E. Fees for Service	600.00	3,650.00	7,000.00	7,000.00	2,400.00
F. ACVS Fees	1,400.00	3,000.00	3,000.00	3,000.00	1,100.00
G. SPED Fees	1,600.00	4,600.00	3,600.00	4,600.00	
H. Donations		187.45	50.00	187.45	46.90
I. Donor Campaign	50.00	470.00	3,500.00	2,500.00	2,522.50
K. Theatre Party					
1. Sponsorships	650.00	7,075.00	6,425.00	7,075.00	6,425.00
2. Ticket Sales		4,075.00	2,375.00	4,075.00	2,375.00
3. Other	732.90	1,525.90	1,573.00	1,525.90	1,573.90
L. Reimbursement/Rebate	506.34	731.94		731.94	253.10
M. Interest	7.62	13.42	95.00	95.00	38.43
N. Training					
1. 40-Hour					1,550.00
2. Roundtables					
3. Oakland Mediation		1,000.00		1,000.00	
O. GovPayNet		160.00		160.00	
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation				2,384.00	1,540.00
C. Petoskey Foundation		3,287.00	3,287.00	5,679.00	1,540.00
D. United Way		500.00	500.00	500.00	1,294.75
E. Charlevoix Lions					
F. Revenue Sharing					
G. Women's Club					
H. Women Who Care		6,000.00	6,000.00	6,000.00	
Transfer from Savings					
<b>TOTAL INCOME</b>	<b>40,571.86</b>	<b>110,050.36</b>	<b>173,007.09</b>	<b>182,115.38</b>	<b>94,416.69</b>
In Kind					
A. Accounting Services			300.00	300.00	200.00
B. Volunteer Mediators	5,475.00	67,260.00	123,038.00	123,038.00	56,962.50
C. Volunteer Labor		1,550.00			
D. Volunteer Training					600.00
E. Mediation Locations	200.00	2,350.00	5,020.00	5,020.00	2,300.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies	11,121.00	11,143.23	550.00	11,150.00	507.21
H. Cell Phone	126.80	662.81	1,380.00	1,380.00	618.02
I. Theatre Party		3,490.50	3,000.00	3,490.50	3,313.00
J. Training Locations			400.00	400.00	500.00
K. Mileage		46.44	500.00	500.00	
L. GoToMyPC	45.90	133.70	305.00	305.00	127.70
M. Refund					
N. Miscellaneous		271.76		271.76	188.93
O. Executive Director	97.99	323.93		400.00	
<b>IN KIND INCOME</b>	<b>18,366.69</b>	<b>93,732.37</b>	<b>150,093.00</b>	<b>161,855.26</b>	<b>71,817.36</b>
<b>TOTAL + IN KIND INCOME</b>	<b>58,938.55</b>	<b>203,782.73</b>	<b>323,100.09</b>	<b>343,970.64</b>	<b>166,234.05</b>

EXPENSE CATEGORY	MONTH	2016 YTD	2016 Budget	2016 Project	2015 YTD
1. Personnel					
A. Salaries	7,978.70	44,826.85	105,803.00	105,803.00	42,380.91
B. FICA	642.97	4,256.13	8,093.93	8,093.93	4,156.21
C. Worker's Compensation			594.00	594.00	
D. Unemployment		382.55	1,058.03	1,058.03	497.90
E. Insurance/Education	1,870.92	1,870.92	5,460.00	5,460.00	2,057.78
2. Accounting	325.00	900.00	2,400.00	2,400.00	955.00
3. Advertising	350.00	2,095.79	5,712.00	10,158.79	1,380.00
4. Charlevoix Office					
A. Rent		500.00	1,200.00	1,200.00	700.00
B. Telephone		505.57	1,195.00	1,195.00	486.83
5.. Communications					
A. Telephone	893.62	1,540.33	2,560.00	3,000.00	1,061.05
B. Internet	104.96	435.95	840.00	840.00	294.00
6. Contractual	2,384.50	3,106.50	2,880.00	4,500.00	1,033.37
7. Equipment					
A. Purchase			650.00	650.00	3,561.00
B. Repair & Maintenance			2,800.00	2,800.00	
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. Miscellaneous					10.00
10. Occupancy - Rent		2,500.00	6,000.00	6,000.00	3,000.00
11. Other					
A. Board		710.39	818.00	818.00	403.65
B. Executive Director	390.80	981.63	2,030.00	2,030.00	1,254.24
C. Hospitality	130.60	135.39	752.63	752.63	463.31
D. Licenses, Fees, Dues	10.00	575.75	1,045.75	1,045.75	670.91
E. PD		150.00	0.00	0.00	40.00
F. Staff Retreat			200.00	200.00	
G. Theatre Party		4,017.66	2,641.00	4,017.66	4,042.67
12. Postage		566.95	1,515.00	1,515.00	330.03
13. Printing		644.00	2,950.00	2,950.00	822.50
14. Reimbursement		160.00			25.00
15. Supplies	31.50	1,446.98	2,900.00	2,900.00	1,238.42
16. Training					
A. 40-Hour					5,620.66
B. Roundtables			30.00	30.00	
C. General Civil			1,050.00	1,050.00	
D. Oakland Mediation Center		519.24		519.24	
17. Travel					
A. Lodging		343.38	180.00	440.00	
B. Meals		26.25	133.00	133.00	
C. Mileage	60.48	1,204.43	7,291.75	7,291.75	598.37
D. Other		3.50		5.00	80.97
<b>TOTAL EXPENSES</b>	<b>15,174.05</b>	<b>74,406.14</b>	<b>173,007.09</b>	<b>181,674.78</b>	<b>77,164.78</b>
16. Gain (Loss)		35,644.22		440.60	17,251.91
Comparison of Income & Expenses	<b>15,174.05</b>	<b>110,050.36</b>	<b>173,007.09</b>	<b>182,115.38</b>	<b>94,416.69</b>

2:04 PM  
06/03/16  
Cash Basis

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
May 2016

	<u>May 16</u>
<b>Income</b>	
<b>County Funding</b>	
Charlevoix	16,500.00
Emmet	16,222.50
<b>Total County Funding</b>	<u>32,722.50</u>
<b>Donation</b>	
Donor Campaign	50.00
<b>Total Donation</b>	<u>50.00</u>
<b>Fees</b>	
ACVS	1,400.00
Breach of Contract	300.00
Employer/Employee	100.00
Property	100.00
Real Estate	100.00
SPED	1,600.00
<b>Total Fees</b>	<u>3,600.00</u>
<b>Fund Raising</b>	
Theatre Party	
Donation	732.90
Sponsor	650.00
<b>Total Theatre Party</b>	<u>1,382.90</u>
<b>Total Fund Raising</b>	1,382.90
Interest	7.62
Refund	44.34
Reimbursement Income	462.00
<b>VORP</b>	
Charlevoix	830.00
Emmet	1,472.50
<b>Total VORP</b>	<u>2,302.50</u>
<b>Total Income</b>	<u>40,571.86</u>
<b>Expense</b>	
Accounting	325.00
Advertising	350.00
<b>Communications</b>	
Internet	104.96
Telephone	893.62
<b>Total Communications</b>	<u>998.58</u>
Contractual	2,384.50
<b>Fringe Benefits</b>	
Health Insurance	1,870.92
<b>Total Fringe Benefits</b>	<u>1,870.92</u>
<b>Other</b>	
Executive Director	390.80
Hospitality	130.60

2:04 PM  
06/03/16  
Cash Basis

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
May 2016

	<u>May 16</u>
Licenses, Fees, Dues	10.00
Total Other	531.40
Payroll Expenses	642.97
Salaries and Wages	7,978.70
Supplies	31.50
Travel	
Mileage	60.48
Total Travel	60.48
Total Expense	15,174.05
Net Income	<u>25,397.81</u>

2:31 PM  
06/03/16  
Cash Basis

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
May 2016

	<u>May 16</u>
Abuzz Creative	320.00
AT&T	523.76
Central Interconnect	932.50
Charter Communications	174.93
City Park Grill	98.80
Dan McGuire	1,170.00
EPS	282.00
Gaslight Media	45.00
Jane Millar	221.03
Karen Cole	1,063.80
Kirstyn Horan	807.12
Mason & Kammermann	325.00
McCardel Water Conditioning	31.50
Online Payroll Service Fee	10.00
Payroll Distribution	8,621.67
Rotary Club of Petoskey	190.25
Spectrum Business	284.89
Trophy Case	31.80
Zonta	40.00
<b>TOTAL</b>	<u><u>15,174.05</u></u>

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through May 2016

	<u>Jan - May 16</u>
<b>Income</b>	
CDP	9,120.00
CDRP Funds	
1st Quarter	13,124.13
2nd Quarter	10,936.77
<b>Total CDRP Funds</b>	<u>24,060.90</u>
County Funding	
Charlevoix	16,500.00
Emmet	16,222.50
<b>Total County Funding</b>	<u>32,722.50</u>
Donation	
Donor Campaign	470.00
Mileage	37.45
Donation - Other	150.00
<b>Total Donation</b>	<u>657.45</u>
Fees	
ACVS	3,000.00
Breach of Contract	1,150.00
Divorce	1,400.00
Domestic	150.00
Employer/Employee	100.00
General Civil	50.00
Ord, Statute, Reg.	100.00
Probate	100.00
Property	350.00
Real Estate	100.00
Shoplifting	150.00
SPED	4,600.00
<b>Total Fees</b>	<u>11,250.00</u>
Fund Raising	
Theatre Party	
Bottle Return	4.00
Donation	732.90
Raffle	364.00
Sponsor	7,075.00
Tickets	4,075.00
Tip Jar	25.00
Theatre Party - Other	400.00
<b>Total Theatre Party</b>	<u>12,675.90</u>
<b>Total Fund Raising</b>	<u>12,675.90</u>
GovPayNet	160.00
Grants	
Petoskey Foundation	3,287.00
United Way	500.00
Women Who Care	6,000.00
<b>Total Grants</b>	<u>9,787.00</u>

2:17 PM  
06/03/16  
Cash Basis

## NORTHERN COMMUNITY MEDIATION

### Profit & Loss

January through May 2016

	Jan - May 16
Interest	13.42
Refund	269.94
Reimbursement Income	462.00
Training & Workshops	
Oakland	1,000.00
Total Training & Workshops	1,000.00
VORP	
Charlevoix	4,190.00
Emmet	3,681.25
Total VORP	7,871.25
Total Income	110,050.36
Expense	
Accounting	900.00
Advertising	2,095.79
Charlevoix Office	
Rent	500.00
Telephone	505.57
Total Charlevoix Office	1,005.57
Communications	
Internet	435.95
Telephone	1,540.33
Total Communications	1,976.28
Contractual	3,106.50
Fringe Benefits	
Health Insurance	1,870.92
Unemployment	382.55
Total Fringe Benefits	2,253.47
Occupancy	
Rent	2,500.00
Total Occupancy	2,500.00
Other	
Board	710.39
Executive Director	981.63
Hospitality	135.39
Licenses, Fees, Dues	575.75
PD	150.00
Theatre Party	4,017.66
Total Other	6,570.82
Payroll Expenses	4,256.13
Postage	566.95
Printing	644.00
Reimbursement	
Fees	160.00
Total Reimbursement	160.00

2:17 PM  
06/03/16  
Cash Basis

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
January through May 2016

	<u>Jan - May 16</u>
Salaries and Wages	44,826.85
Supplies	1,446.98
Training	
OMC	519.24
<b>Total Training</b>	<u>519.24</u>
Travel	
Lodging	343.38
Meals	26.25
Mileage	1,204.43
Other	3.50
<b>Total Travel</b>	<u>1,577.56</u>
Void	0.00
<b>Total Expense</b>	<u>74,406.14</u>
<b>Net Income</b>	<u><u>35,644.22</u></u>



2:30 PM

06/03/16

Cash Basis

## NORTHERN COMMUNITY MEDIATION

### Expenses by Vendor Summary

January through May 2016

	<u>Jan - May 16</u>
Abuzz Creative	320.00
Applied Imaging	50.88
AT&T	1,734.06
Boyne Area Chamber of Commerce	45.00
Central Interconnect	932.50
Charlevoix Chamber of Commerce	230.00
Charter Communications	333.91
Charter Communicatons	53.99
Chase Bank	22.95
City of Charlevoix	500.00
City Park Grill	98.80
Conflict Resolution Services	150.00
Dan McGuire	2,179.00
DRER, Inc.	182.98
East Jordan Chamber of Commerce	45.00
Emmet County Recycling	80.00
EPS	564.00
First Bankcard	37.46
First Community Bank	24.39
Gaslight Media	225.00
Gordon Food Service	168.12
GovPayNet	160.00
Harbor Springs Chamber of Commerce	165.00
Jane Millar	2,682.45
Johan's	26.95
John Wiley & Sons, Inc.	360.00
Karen Cole	1,445.36
Kirstyn Horan	1,479.98
Mason & Kammermann	900.00
McCardel Water Conditioning	145.50
MCDRPCA	110.75
Meyer Hardware	12.46
Northern Lakes Economic Alliance	20.00
Northern Michigan Review	1,091.30
Office Max	159.25
Oleson's	70.40
Online Payroll Service Fee	50.00
Payroll Distribution	48,858.98
Petoskey Chamber of Commerce	660.00
Petoskey Cinema	1,412.50
Pitney Bowes	537.47
PMP	224.00
Rotary	296.25
Rotary Club of Petoskey	190.25
Sign & Design	125.00
Sky's the Limit	30.00
Spectrum Business	284.89
St. Francis Xavier	2,500.00
Taylor Rental	499.50
The 501 Alliance	382.55
The Print Shop	1,215.00
Trophy Case	31.80
Weathervane	260.51

2:30 PM  
06/03/16  
Cash Basis

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through May 2016

	<u>Jan - May 16</u>
Zonta	<u>40.00</u>
<b>TOTAL</b>	<u><u>74,406.14</u></u>

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**

As of May 31, 2016

	May 31, 16	May 31, 15	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 803611	0.00	6,557.94	-6,557.94	-100.0%
CD Bank of N. MI 804631	0.00	6,186.61	-6,186.61	-100.0%
CD Bank of N. MI 806536	0.00	6,358.51	-6,358.51	-100.0%
CD Char State Bank 18756	5,964.49	5,940.69	23.80	0.4%
CD Char State Bank 18910	12,208.47	12,165.82	42.65	0.4%
CD Chemical Bank 803611	6,567.86	0.00	6,567.86	100.0%
CD Chemical Bank 804631	6,202.13	0.00	6,202.13	100.0%
CD Chemical Bank 806536	6,374.54	0.00	6,374.54	100.0%
CD First Comm. Bank 60302215	7,844.98	7,821.49	23.49	0.3%
CD First Comm. Bank 60302716	5,593.36	5,576.60	16.76	0.3%
Checking 1st Community Bank	49,115.59	0.00	49,115.59	100.0%
Checking Chase	7,715.23	37,401.93	-29,686.70	-79.4%
Money Market Fifth Third	5,000.21	0.00	5,000.21	100.0%
Money Market PNC	5,000.12	0.00	5,000.12	100.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,815.22	15,791.58	23.64	0.2%
Savings Chase	8,091.78	18,084.46	-9,992.68	-55.3%
Savings Chemical Bank	20,287.88	20,279.43	8.45	0.0%
<b>Total Checking/Savings</b>	<b>161,881.86</b>	<b>142,265.06</b>	<b>19,616.80</b>	<b>13.8%</b>
<b>Total Current Assets</b>	<b>161,881.86</b>	<b>142,265.06</b>	<b>19,616.80</b>	<b>13.8%</b>
<b>Fixed Assets</b>				
Accumulated Depreciation	-22,885.95	-20,362.95	-2,523.00	-12.4%
<b>Equipment</b>				
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%
<b>Total Equipment</b>	<b>20,662.14</b>	<b>20,662.14</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>-2,223.81</b>	<b>299.19</b>	<b>-2,523.00</b>	<b>-843.3%</b>
<b>Other Assets</b>				
Investments - CCCF	11,677.77	12,134.67	-456.90	-3.8%
Investments - PHSACF	13,598.44	13,945.42	-346.98	-2.5%
<b>Total Other Assets</b>	<b>25,276.21</b>	<b>26,080.09</b>	<b>-803.88</b>	<b>-3.1%</b>
<b>TOTAL ASSETS</b>	<b>184,934.26</b>	<b>168,644.34</b>	<b>16,289.92</b>	<b>9.7%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Federal Income Tax Withheld	637.00	946.00	-309.00	-32.7%
Fica Tax Withheld	1,201.76	1,746.48	-544.72	-31.2%
Michigan Unemployment	2,947.98	1,853.77	1,094.21	59.0%
State Income Tax Withheld	643.46	430.39	213.07	49.5%
<b>Total Other Current Liabilities</b>	<b>5,430.20</b>	<b>4,976.64</b>	<b>453.56</b>	<b>9.1%</b>
<b>Total Current Liabilities</b>	<b>5,430.20</b>	<b>4,976.64</b>	<b>453.56</b>	<b>9.1%</b>
<b>Total Liabilities</b>	<b>5,430.20</b>	<b>4,976.64</b>	<b>453.56</b>	<b>9.1%</b>
<b>Equity</b>				
*Retained Earnings	143,859.85	145,470.20	-1,610.35	-1.1%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	35,644.22	18,197.51	17,446.71	95.9%
<b>Total Equity</b>	<b>179,504.06</b>	<b>163,667.70</b>	<b>15,836.36</b>	<b>9.7%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>184,934.26</b>	<b>168,644.34</b>	<b>16,289.92</b>	<b>9.7%</b>