

## MAY FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds	10,109.46	22,240.81	40,437.83	40,437.83	24,060.90
Agency Funds					
A. Charlevoix County		16,500.00	33,000.00	33,000.00	16,500.00
B. Emmet County		16,222.50	32,445.00	32,445.00	16,222.50
C. VORP Charlevoix	830.00	4,980.00	10,000.00	10,000.00	4,190.00
D. VORP Emmet	736.25	3,681.25	8,835.00	8,835.00	3,681.25
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	9,120.00
E. Fees for Service	600.00	3,060.00	7,500.00	7,500.00	3,650.00
F. ACVS Fees	875.00	2,000.00	7,600.00	7,600.00	3,000.00
G. SPED Fees	200.00	2,600.00	6,000.00	6,000.00	4,600.00
H. Donations			500.00	500.00	187.45
I. Donor Campaign	750.00	2,404.00	1,000.00	4,000.00	470.00
K. Theatre Party Petoskey			13,500.00		
1. Sponsorships	200.00	5,875.00		7,375.00	7,075.00
2. Ticket Sales		3,200.00		3,200.00	4,075.00
3. Other		1,532.85		1,532.85	1,525.90
L. Theatre Party Charlevoix			6,000.00	6,000.00	
1. Sponsorships		225.00			
2. Ticket Sales					
3. Other					
M. Reimbursement/Rebate		875.80		900.00	731.94
N. Interest	25.27	111.92	150.00	150.00	13.42
O. Training					
1. 40-Hour	8,000.00	8,000.00	1,000.00	8,000.00	
2. Oakland Meditation					1,000.00
P. GovPayNet					160.00
Grants					
A. Charlevoix Foundation		875.00		875.00	
B. Petoskey Foundation		875.00		875.00	3,287.00
C. SCAO - CDP - GVSU					
D. Rotary Club of Petoskey				677.00	
E. Women Who Care					6,000.00
F. United Way					500.00
Transfer from Savings					
<b>GENERAL INCOME</b>	<b>22,325.98</b>	<b>104,379.13</b>	<b>178,747.83</b>	<b>189,022.68</b>	<b>110,050.36</b>
Restorative Practices (RP)				43,000.00	
<b>GENERAL + RP INCOME</b>	<b>22,325.98</b>	<b>104,379.13</b>	<b>178,747.83</b>	<b>232,022.68</b>	<b>110,050.36</b>
In Kind					
A. Accounting Services			300.00	300.00	
B. Volunteer Mediators	13,876.00	67,396.00	123,100.00	123,100.00	67,260.00
C. Volunteer Labor					1,550.00
D. Volunteer Training			600.00	600.00	
E. Mediation Locations	450.00	2,650.00	5,000.00	5,000.00	2,350.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies			200.00	200.00	11,143.23
H. Cell Phone	222.91	766.75	1,400.00	1,400.00	662.81
I. Theatre Party Petoskey			2,000.00	2,000.00	3,490.50
J. Theatre Party Charlevoix			2,000.00	2,000.00	
K. Training Locations			500.00	500.00	
L. Mileage		47.25	500.00	500.00	46.44
M. GoToMyPC	23.95	119.75	287.40	287.40	133.70
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	435.01	1,205.30		1,500.00	323.93
<b>IN KIND INCOME</b>	<b>16,307.87</b>	<b>77,479.75</b>	<b>151,487.40</b>	<b>152,987.40</b>	<b>93,732.37</b>
<b>TOTAL + IN KIND INCOME</b>	<b>38,633.85</b>	<b>181,858.88</b>	<b>330,235.23</b>	<b>342,010.08</b>	<b>203,782.73</b>

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	8,138.70	44,762.85	105,803.00	105,803.00	44,826.85
B. FICA	641.27	4,055.12	8,093.93	8,093.93	4,256.13
C. Worker's Compensation		11.00	476.00	476.00	
D. Unemployment	419.75	442.60	1,059.60	1,059.60	382.55
E. Insurance/Education	704.81	2,246.85	5,460.00	5,460.00	1870.92
2. Accounting	435.00	935.00	4,150.00	4,150.00	900.00
3. Advertising	30.00	890.00	1,920.00	1,920.00	2,095.79
4. Charlevoix Office					
A. Rent	100.00	600.00	1,200.00	1,200.00	500.00
B. Telephone		139.96	360.00	400.00	505.57
5.. Communications					
A. Telephone	409.88	959.68	2,453.00	1,900.00	1,540.33
B. Internet	15.00	284.96	720.00	720.00	435.95
6. Contractual	1,015.00	2,762.00	3,424.00	4,000.00	3,106.50
7. Equipment					
A. Purchase			3,627.55	3,627.55	
B. Repair & Maintenance					
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	3,000.00	6,000.00	6,000.00	2,500.00
10. Other					
A. Board		759.08	714.00	1,000.00	710.39
B. Executive Director		1,156.09	2,200.00	2,400.00	981.63
C. Hospitality	284.62	616.08	775.00	800.00	135.39
D. Licenses, Fees, Dues	10.00	535.54	1,060.75	1,060.75	575.75
E. PD		530.50	3,500.00	3,500.00	150.00
F. Staff Retreat			200.00	200.00	
G. Theatre Party Petoskey		3,973.12	3,460.00	3,973.12	4,017.66
H. Theatre Party Charlevoix			2,495.00	2,495.00	
I. Miscellaneous					
11. Postage		577.47	1,800.00	1,800.00	566.95
12. Printing		619.00	2,500.00	2,500.00	644.00
13. Reimbursement					160.00
14. Supplies	149.09	1,226.87	3,300.00	3,300.00	1,446.98
15. Training					
A. 40-Hour	250.25	250.25	4,500.00	4,900.00	
B. Roundtables					
C. General Civil					
D. Beaver Island		5.00			
E. Oakland Mediation Center					519.24
16. Travel					
A. Lodging		284.36	600.00	600.00	343.38
B. Meals		77.30	252.00	252.00	26.25
C. Mileage	199.76	1,165.90	4,420.00	4,420.00	1,204.43
D. Other		6.00		6.00	3.50
17. Restorative Practices (RP) - NCM		19.08		19.08	
<b>GENERAL EXPENSES</b>	<b>13,303.13</b>	<b>72,891.66</b>	<b>178,747.83</b>	<b>180,260.03</b>	<b>74,406.14</b>
18. General Income - General Expenses	9,022.85	31,487.47		8,762.65	35,644.22
<b>Comparison of Income &amp; Expenses</b>	<b>22,325.98</b>	<b>104,379.13</b>	<b>178,747.83</b>	<b>189,022.68</b>	<b>110,050.36</b>
Restorative Practices (RP)	5,824.45	24,850.88		51,762.65	
<b>GENERAL + RP EXPENSES</b>	<b>19,127.58</b>	<b>97,742.54</b>	<b>178,747.83</b>	<b>232,022.68</b>	<b>110,050.36</b>

**RESTORATIVE PRACTICES GRANT**

<b>INCOME CATEGORY</b>	<b>MONTH</b>	<b>2016-2018 YTD</b>	<b>2016-2018 Budget</b>	<b>2016-2018 Project</b>	<b>2016-2018 In Kind Budget</b>	<b>2016-2018 In Kind YTD</b>
December Payment		7,600.00	76,000.00	76,000.00		
May Payment						
<b>RP Income</b>		<b>7,600.00</b>	<b>76,000.00</b>	<b>76,000.00</b>		
<b>EXPENSE CATEGORY</b>	<b>MONTH</b>	<b>2016-2018 Grant YTD</b>	<b>2016-2018 Budget</b>	<b>2016-2018 Project</b>	<b>2016-2018 In Kind Budget</b>	<b>2016-2018 In Kind YTD</b>
A. Salaries	5,329.30	20,747.60	63,094.00	63,094.00		
B. FICA	495.15	2,103.28	4,826.70	4,826.70		
C. Unemployment			627.94	627.94		
D. Worker's Compensation			868.00	868.00		
E. Supplies			500.00	500.00		19.08
F. Mileage			1,083.36	1,083.36	146.04	
G. Pellston						
H. Boyne City						
I. Contractual		2,000.00	5,000.00	5,000.00	400.00	260.00
J. Equipment Purchase						1,788.00
K. Printing						250.00
<b>RP EXPENSES</b>	<b>5,824.45</b>	<b>24,850.88</b>	<b>76,000.00</b>	<b>76,000.00</b>	<b>546.04</b>	<b>2,317.08</b>
Gain (Loss)	<b>-5,824.45</b>	<b>-17,250.88</b>	0.00	0.00	<b>-546.04</b>	<b>-2,317.08</b>

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**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
May 2017

	<u>May 17</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>CDRP Funds</b>	
2nd Quarter	0.00
<b>Total CDRP Funds</b>	<u>0.00</u>
<b>Donation</b>	
<b>Donor Campaign</b>	
Board Member	250.00
Community	500.00
<b>Total Donor Campaign</b>	<u>750.00</u>
<b>Total Donation</b>	750.00
<b>Fees</b>	
ACVS	875.00
Breach of Contract	200.00
Cancellation	50.00
Divorce	350.00
SPED	200.00
<b>Total Fees</b>	<u>1,675.00</u>
<b>Fund Raising</b>	
Theatre Party Petoskey Sponsor	200.00
<b>Total Theatre Party Petoskey</b>	<u>200.00</u>
<b>Total Fund Raising</b>	200.00
<b>Grants</b>	
Restorative Practices	10,109.46
<b>Total Grants</b>	<u>10,109.46</u>
<b>Interest</b>	25.27
<b>Training &amp; Workshops</b>	
40-Hour	8,000.00
<b>Total Training &amp; Workshops</b>	<u>8,000.00</u>
<b>VORP</b>	
Charlevoix	830.00
Emmet	736.25
<b>Total VORP</b>	<u>1,566.25</u>
<b>Total Income</b>	22,325.98
<b>Expense</b>	
<b>RP</b>	
Payroll Expense	495.15
Salaries & Wages	5,329.30
<b>Total RP</b>	<u>5,824.45</u>
Accounting	435.00
Advertising	30.00

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**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

May 2017

	<u>May 17</u>
Charlevoix Office	
Rent	100.00
<b>Total Charlevoix Office</b>	<b>100.00</b>
Communications	
Internet	15.00
Telephone	409.88
<b>Total Communications</b>	<b>424.88</b>
Contractual	1,015.00
Fringe Benefits	
Life Insurance	120.60
Dental Insurance	26.57
Health Insurance	557.64
Unemployment	419.75
<b>Total Fringe Benefits</b>	<b>1,124.56</b>
Occupancy	
Rent	500.00
<b>Total Occupancy</b>	<b>500.00</b>
Other	
Hospitality	284.62
Licenses, Fees, Dues	10.00
<b>Total Other</b>	<b>294.62</b>
Payroll Expenses	641.27
Salaries and Wages	8,138.70
Supplies	149.09
Training	
40-Hour	250.25
<b>Total Training</b>	<b>250.25</b>
Travel	
Mileage	199.76
<b>Total Travel</b>	<b>199.76</b>
Void	0.00
<b>Total Expense</b>	<b>19,127.58</b>
<b>Net Ordinary Income</b>	<b>3,198.40</b>
<b>Net Income</b>	<b>3,198.40</b>

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
May 2017

	<u>May 17</u>
Charter Communications	409.88
Chemical Bank	142.59
City of Charlevoix	100.00
City Park Grill	111.62
Dan McGuire	755.00
Emmet County Recycling	80.00
EPS	180.00
Gaslight Media	45.00
Gordon Food Service	61.25
Karen Cole	648.32
Kirstyn Horan	256.25
Mason & Kammermann	435.00
McCardel Water Conditioning	31.50
New York Restaurant	50.00
Online Payroll Service Fee	10.00
Palette Bistro	50.00
Payroll Distribution	8,779.97
Roast & Toast	189.00
RP Payroll Distribution	5,824.45
St. Francis Xavier	500.00
The 501 Alliance	419.75
Trophy Case	48.00
<b>TOTAL</b>	<u><b>19,127.58</b></u>

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# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through May 2017

Jan - May 17

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
CDP	9,120.00
<b>CDRP Funds</b>	
1st Quarter	12,131.35
2nd Quarter	10,109.46
<b>Total CDRP Funds</b>	<b>22,240.81</b>
<b>County Funding</b>	
Charlevoix	16,500.00
Emmet	16,222.50
<b>Total County Funding</b>	<b>32,722.50</b>
<b>Donation</b>	
<b>Donor Campaign</b>	
Board Member	1,525.00
Community	501.00
Staff	178.00
Donor Campaign - Other	200.00
<b>Total Donor Campaign</b>	<b>2,404.00</b>
<b>Total Donation</b>	<b>2,404.00</b>
<b>Fees</b>	
ACVS	2,000.00
Breach of Contract	650.00
Cancellation	50.00
Divorce	1,825.00
Domestic	185.00
General Civil	100.00
Real Estate	50.00
Shoplifting	200.00
SPED	2,600.00
<b>Total Fees</b>	<b>7,660.00</b>
<b>Fund Raising</b>	
<b>Theatre Party Charlevoix</b>	
Sponsor	225.00
<b>Total Theatre Party Charlevoix</b>	<b>225.00</b>
<b>Theatre Party Petoskey</b>	
Supporter	850.00
Donation	857.35
Raffle	262.50
Refund	400.00
Sponsor	5,025.00
Tickets	3,200.00
Tip Jar	13.00
<b>Total Theatre Party Petoskey</b>	<b>10,607.85</b>
<b>Total Fund Raising</b>	<b>10,832.85</b>
<b>Grants</b>	

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# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

January through May 2017

	Jan - May 17
Charlevoix Foundation	875.00
Petoskey Foundation	875.00
<b>Total Grants</b>	<b>1,750.00</b>
Interest	111.92
Refund	559.80
Reimbursement Income	316.00
Training & Workshops	
40-Hour	8,000.00
<b>Total Training &amp; Workshops</b>	<b>8,000.00</b>
VORP	
Charlevoix	4,980.00
Emmet	3,681.25
<b>Total VORP</b>	<b>8,661.25</b>
<b>Total Income</b>	<b>104,379.13</b>
Expense	
RP	
Payroll Expense	2,103.28
Salaries & Wages	20,747.60
Contractual	2,000.00
<b>Total RP</b>	<b>24,850.88</b>
Accounting	935.00
Advertising	890.00
Charlevoix Office	
Rent	600.00
Telephone	139.96
<b>Total Charlevoix Office</b>	<b>739.96</b>
Communications	
Internet	284.96
Telephone	959.68
<b>Total Communications</b>	<b>1,244.64</b>
Contractual	2,762.00
Fringe Benefits	
Supplemental Insurance	113.70
Life Insurance	284.10
Dental Insurance	132.85
Health Insurance	1,716.20
Unemployment	442.60
<b>Total Fringe Benefits</b>	<b>2,689.45</b>
Grant Expense	
Restorative Practices	19.08
<b>Total Grant Expense</b>	<b>19.08</b>
Insurance	
Worker's Compensation	11.00



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**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
January through May 2017

	<u>Jan - May 17</u>
Total Insurance	11.00
Occupancy	
Rent	3,000.00
Total Occupancy	3,000.00
Other	
Board	759.08
Executive Director	1,156.09
Hospitality	616.08
Licenses, Fees, Dues	535.54
PD	530.50
Theatre Party Petoskey	3,973.12
Total Other	7,570.41
Payroll Expenses	4,055.12
Postage	577.47
Printing	619.00
Salaries and Wages	44,762.85
Supplies	1,226.87
Training	
Beaver Island	5.00
40-Hour	250.25
Total Training	255.25
Travel	
Lodging	284.36
Meals	77.30
Mileage	1,165.90
Other	6.00
Total Travel	1,533.56
Void	0.00
Total Expense	97,742.54
Net Ordinary Income	6,636.59
Net Income	6,636.59

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through May 2017

	<u>Jan - May 17</u>
Abuzz Creative	995.00
Boyne City High School	1,000.00
Boyne City Tap Room	222.44
Cafe Sante	50.00
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix County Community Foundation	30.00
Charter Communications	1,044.66
Chemical Bank	1,250.98
City of Charlevoix	600.00
City Park Grill	166.62
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	1,631.50
East Jordan Chamber of Commerce	90.00
Emmet County Recycling	80.00
EPS	634.50
First Community Bank	25.10
Frankenmuth Insurance	11.00
Gaslight Media	225.00
Gordon Food Service	142.47
Harbor Springs Chamber of Commerce	115.00
Jane Millar	2,218.62
Karen Cole	1,449.21
Kirstyn Horan	1,306.28
Mason & Kammermann	980.00
McCardel Water Conditioning	107.00
MCDRPCA	40.44
Meyer Hardware	15.97
New York Restaurant	100.00
Northern Michigan Review	1,130.60
Online Payroll Service Fee	40.00
Palette Bistro	50.00
Payroll Distribution	48,817.97
Pellston High School	1,000.00
Petoskey Chamber of Commerce	660.00
Petoskey Cinema	1,131.25
Pitney Bowes	577.47
Roast & Toast	189.00
Rotary	197.25
Rotary Club of Petoskey	276.25
RP Payroll Distribution	22,850.88
Sign & Design	125.00
Sky's the Limit	102.98
Spectrum Business	144.94
St. Francis Xavier	3,000.00
State Bar of Michigan	155.00
Taylor Rental	499.00
The 501 Alliance	442.60
The Print Shop	1,210.00
The Villager	75.00
Trophy Case	76.62

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through May 2017

	<u>Jan - May 17</u>
<b>TOTAL</b>	<u><b>97,742.54</b></u>

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**  
As of May 31, 2017

	May 31, 17	May 31, 16	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
Savings 4Front	15,838.96	0.00	15,838.96	100.0%
CD Bank of N. MI	7.95	7.95	0.00	0.0%
CD Char State Bank	5,964.49	5,964.49	0.00	0.0%
CD Char State Bank	12,208.47	12,208.47	0.00	0.0%
CD Chemical Bank	6,600.65	6,567.86	32.79	0.5%
CD Chemical Bank	6,248.73	6,202.13	46.60	0.8%
CD Chemical Bank	6,422.36	6,374.54	47.82	0.8%
CD First Comm. Bank	7,844.98	7,844.98	0.00	0.0%
CD First Comm. Bank	5,593.36	5,593.36	0.00	0.0%
Checking 1st Community Bank	42,264.14	49,115.59	-6,851.45	-14.0%
Checking Chase	0.00	7,715.23	-7,715.23	-100.0%
Money Market Fifth Third	5,000.71	5,000.21	0.50	0.0%
Money Market PNC	5,001.07	5,000.12	0.95	0.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	0.00	15,815.22	-15,815.22	-100.0%
Savings Chase	8,092.43	8,091.78	0.65	0.0%
Savings Chemical Bank	20,299.69	20,287.88	11.81	0.1%
<b>Total Checking/Savings</b>	<b>147,487.99</b>	<b>161,889.81</b>	<b>-14,401.82</b>	<b>-8.9%</b>
<b>Total Current Assets</b>	<b>147,487.99</b>	<b>161,889.81</b>	<b>-14,401.82</b>	<b>-8.9%</b>
<b>Fixed Assets</b>				
Accumulated Depreciation	-29,933.79	-27,646.79	-2,287.00	-8.3%
Equipment				
Purchase	12,937.10	12,327.70	609.40	4.9%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
<b>Total Equipment</b>	<b>39,847.15</b>	<b>39,237.75</b>	<b>609.40</b>	<b>1.6%</b>
<b>Total Fixed Assets</b>	<b>9,913.36</b>	<b>11,590.96</b>	<b>-1,677.60</b>	<b>-14.5%</b>
<b>Other Assets</b>				
Investments - CCCF	11,677.77	11,677.77	0.00	0.0%
Investments - PHSACF	13,457.15	13,457.15	0.00	0.0%
<b>Total Other Assets</b>	<b>25,134.92</b>	<b>25,134.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>182,536.27</b>	<b>198,615.69</b>	<b>-16,079.42</b>	<b>-8.1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
RP Michigan Unemployment	516.10	0.00	516.10	100.0%
RP State Income Tax Withheld	191.62	0.00	191.62	100.0%
RP FICA Tax Withheld	815.36	0.00	815.36	100.0%
RP Federal Income Tax Withheld	287.00	0.00	287.00	100.0%
Federal Income Tax Withheld	652.00	637.00	15.00	2.4%
Fica Tax Withheld	1,232.35	1,207.87	24.48	2.0%
Michigan Unemployment	1,714.60	959.30	755.30	78.7%
State Income Tax Withheld	331.04	643.46	-312.42	-48.6%
<b>Total Other Current Liabilities</b>	<b>5,740.07</b>	<b>3,447.63</b>	<b>2,292.44</b>	<b>66.5%</b>
<b>Total Current Liabilities</b>	<b>5,740.07</b>	<b>3,447.63</b>	<b>2,292.44</b>	<b>66.5%</b>
<b>Total Liabilities</b>	<b>5,740.07</b>	<b>3,447.63</b>	<b>2,292.44</b>	<b>66.5%</b>
<b>Equity</b>				
*Retained Earnings	170,159.62	159,523.85	10,635.77	6.7%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	6,636.59	35,644.22	-29,007.63	-81.4%
<b>Total Equity</b>	<b>176,796.20</b>	<b>195,168.06</b>	<b>-18,371.86</b>	<b>-9.4%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>182,536.27</b>	<b>198,615.69</b>	<b>-16,079.42</b>	<b>-8.1%</b>