

MAY 2018

INCOME CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
CDRP Funds	11,582.03	25,480.47	46,328.13	46,328.13	22,240.81
Boyne City Refund	671.74	1,679.34		2,015.28	
Agency Funds					
A. Charlevoix County		18,500.00	37,000.00	37,000.00	16,500.00
B. Emmet County	8,355.00	16,710.00	33,420.00	33,420.00	16,222.50
C. VORP Charlevoix		4,496.64	11,000.00	11,000.00	4,980.00
D. VORP Emmet					3,681.25
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	9,120.00
E. Fees for Service	825.00	4,225.00	8,500.00	10,200.00	3,060.00
F. ACVS Fees		1,000.00	7,600.00	3,525.00	2,000.00
G. SPED Fees		4,000.00	6,650.00	10,000.00	2,600.00
H. Donations					
I. Donor Campaign	600.00	2,100.00	6,000.00	6,000.00	2,404.00
K. Theatre Party Petoskey					
1. Sponsorships	450.00	7,225.00	7,400.00	8,225.00	5,875.00
2. Ticket Sales	50.00	2,850.00	3,200.00	2,850.00	3,200.00
3. Other		783.30	1,100.00	783.30	1,532.85
L. Theatre Party Charlevoix					
1. Sponsorships			3,400.00	3,400.00	225.00
2. Ticket Sales			1,600.00	1,600.00	
3. Other			500.00	500.00	
M. Reimbursement/Rebate		180.72		180.72	875.80
N. Interest	27.49	129.86	300.00	300.00	111.92
O. Training					
1. 40-Hour					8,000.00
2. Advanced	350.00	1,400.00	600.00	1,400.00	
Grants					
A. Charlevoix Foundation	1,000.00	1,000.00	2,470.00	3,470.00	875.00
B. Petoskey Foundation	1,000.00	1,000.00	2,470.00	3,470.00	875.00
C. Charlevoix Lions					
D. Revenue Sharing				5,717.00	
E. Women's Club					
F. Rotary Club of Petoskey	2,470.00	2,470.00		2,470.00	
Transfer from Savings					
GENERAL INCOME	27,381.26	103,230.33	187,538.13	201,854.43	104,379.13
Restorative Practices (RP)		17,152.16		37,116.02	
Bonus Funds (BF)					
GENERAL + RP + BF INCOME	27,381.26	120,382.49		238,970.45	104,379.13
In Kind					
A. Accounting Services			350.00	350.00	
B. Volunteer Mediators	8,438.00	61,501.00	160,000.00	150,000.00	67,396.00
C. Volunteer Labor		40.00		300.00	
D. Volunteer Training			300.00	0.00	
E. Mediation Locations	450.00	2,650.00	5,000.00	6,000.00	2,650.00
F. Rent	1,300.00	6,500.00	15,600.00	15,600.00	6,500.00
G. Equipment/Supplies			200.00	200.00	
H. Cell Phone	213.19	773.08	1,733.00	1,700.00	766.75
I. Theatre Party Petoskey		4,340.66	3,600.00	4,340.66	
J. Theatre Party Charlevoix			1,000.00	1,000.00	
K. Training Locations			500.00	500.00	
L. Mileage			500.00	500.00	47.25
M. GoToMyPC	23.95	119.75	287.40	287.40	119.75
N. Executive Director	217.00	842.77	3,000.00	3,000.00	1,205.30
O. 25th Anniversary			4,404.00	4,404.00	
IN KIND INCOME	10,642.14	76,767.26	196,474.40	188,182.06	78,685.05
GENERAL + IN KIND INCOME	38,023.40	179,997.59	384,012.53	390,036.49	183,064.18

EXPENSE CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
1. Personnel					
A. Salaries & Wages	8,261.78	45,480.99	111,603.00	111,603.00	44,762.85
B. FICA	632.06	3,785.37	8,537.63	8,537.63	4,055.12
C. Worker's Compensation			455.00	455.00	11.00
D. Unemployment		311.64	1,080.00	1,080.00	442.60
E. Insurance/Education	113.70	227.40	7,500.00	7,500.00	2,246.85
F. Boyne City Salaries & Wages	312.00	1,560.00		1,872.00	
G. Boyne City FICA	27.48	130.21		143.28	
2. Accounting			4,150.00	4,150.00	935.00
3. Advertising	20.00	825.48	1,735.00	2,000.00	890.00
4. Charlevoix Office					
A. Rent	100.00	500.00	1,200.00	1,200.00	600.00
B. Telephone		159.96	225.00	480.00	139.96
5.. Communications					
A. Telephone		699.80	2,300.00	1,700.00	959.68
B. Internet		349.90	780.00	900.00	284.96
6. Contractual		1,191.50	5,045.00	5,045.00	2,762.00
7. Equipment					
A. Purchase		3,498.00	2,000.00	3,498.00	
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	2,500.00	6,000.00	6,000.00	3,000.00
10. Other					
A. Board	23.16	861.15	709.00	950.00	759.08
B. Executive Director	476.41	887.18	3,480.00	1,600.00	1,156.09
C. Hospitality		100.00	493.00	493.00	616.08
D. Licenses, Fees, Dues	10.00	500.75	1,055.00	1,055.00	535.54
E. PD	12.00	77.00	2,000.00	2,000.00	530.50
F. Staff Retreat			225.00	225.00	
G. Theatre Party Petoskey		3,101.27	2,180.00	3,101.27	3,973.12
H. Theatre Party Charlevoix			2,195.00	2,195.00	
I. Annual Meeting		245.30		245.30	
J. 25th Anniversary	2,559.29	4,458.39	7,713.00	8,500.00	
K. Bank Error		0.04		0.04	
11. Postage	84.98	852.46	1,800.00	2,100.00	577.47
12. Printing		1,163.00	2,500.00	2,500.00	619.00
13. Reimbursement					
14. Supplies	32.50	1,945.03	3,000.00	4,000.00	1,226.87
15. Training					
A. 40-Hour					250.25
B. Advanced			500.00	1,100.00	
C. General Civil					
D. Beaver Island					5.00
16. Travel					
A. Lodging	40.13	273.88	600.00	600.00	284.36
B. Meals	66.65	125.94	252.00	252.00	77.30
C. Mileage	262.80	1,171.63	4,001.50	4,001.50	1,165.90
D. Other					6.00
E. Restorative Practices					19.08
GENERAL EXPENSES	13,534.94	76,983.27	187,538.13	193,306.02	72,891.66
General Income - General Expenses		26,247.06	0.00	8,548.41	31,487.47
Restorative Practices (RP) Expenses	3,533.43	20,045.80		23,462.19	24,850.88
Bonus Funds (BF) Expenses	1,767.58	10,027.30		27,388.51	
General + RP + BF Expenses	18,835.95	107,056.37		244,156.72	97,742.54

BONUS FUNDS

INCOME	MONTH	2018 YTD	2017	2017 + 2018 YTD	BUDGET
			38,386.11	38,386.11	38,386.11
EXPENSES					
Salaries & Wages	1,642.00	9,131.00	10,131.00	19,262.00	34,077.00
FICA	125.58	709.38	814.55	1,523.93	2,601.53
Unemployment		68.92	52.05	120.97	1,020.21
Worker's Compensation		118.00	0.00	118.00	687.37
TOTAL EXPENSES	1,767.58	10,027.30	10,997.60	21,024.90	38,386.11
GAIN/LOSS			27,388.51	17,361.21	0.00

RESTORATIVE PRACTICES GRANT

INCOME CATEGORY	MONTH	2018 YTD	2016-2018 GTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind GTD
December 2016 Payment			7,600.00	76,000.00	76,000.00		
May 2017 Payment			16,022.73				
September 2017 Payment			11,868.21				
November 2017 Payment			3,393.04				
April 2018 Payment	17,152.16	17,152.16	17,152.16				
RP INCOME	17,152.16	17,152.16	56,036.14	76,000.00	76,000.00		
EXPENSE CATEGORY	MONTH		2016-2018 GTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind GTD
A. Salaries	2,720.00	17,173.80	60,535.20	63,094.00	63,094.00		
B. FICA	225.69	1,393.99	5,358.21	4,826.70	4,826.70		
C. Unemployment				627.94	627.94		
D. Worker's Comp				868.00	868.00		
E. Supplies		195.53	577.93	500.00	500.00		19.08
F. Mileage	87.74	282.48	1,112.27	1,083.36	1,083.36	146.04	
G. Pellston	500.00	500.00	2,500.00	2,500.00	2,500.00		
H. Boyne City		500.00	2,500.00	2,500.00	2,500.00		
I. Equipment Purchase							1,788.00
J. Printing							250.00
K. Business Dinner							69.61
L. Dan McGuire						400.00	260.00
RP EXPENSES	3,533.43	20,045.80	72,583.61	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	13,618.73	-2,893.64	-16,547.47	0	0	-546.04	-2,386.69

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2018

	<u>May 18</u>
Ordinary Income/Expense	
Income	
BC Reimbursement	671.74
CDRP Funds	
2nd Quarter	11,582.03
Total CDRP Funds	<u>11,582.03</u>
County Funding	
Emmet	8,355.00
Total County Funding	<u>8,355.00</u>
Donation	
Donor Campaign	
Board Member	150.00
Community	450.00
Total Donor Campaign	<u>600.00</u>
Total Donation	600.00
Fees	
Breach of Contract	250.00
Divorce	225.00
General Civil	250.00
Guardianship	100.00
Total Fees	<u>825.00</u>
Fund Raising	
Theatre Party Petoskey	
Supporter	150.00
Sponsor	300.00
Tickets	50.00
Total Theatre Party Petoskey	<u>500.00</u>
Total Fund Raising	500.00
Grants	
Charlevoix Foundation	1,000.00
Petoskey Foundation	1,000.00
Rotary Club of Petoskey	2,470.00
Total Grants	<u>4,470.00</u>
Interest	27.49
Training & Workshops	
Advanced	350.00
Total Training & Workshops	<u>350.00</u>
Total Income	27,381.26
Expense	
BC	
Salaries & Wages	312.00
Payroll Expense	27.48

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2018

	<u>May 18</u>
Total BC	339.48
BF	
Salaries & Wages	1,642.00
Payroll Expenses	125.58
Total BF	<u>1,767.58</u>
RP	
Mileage	87.74
Payroll Expense	225.69
Salaries & Wages	2,720.00
Contractual	500.00
Total RP	<u>3,533.43</u>
Advertising	20.00
Charlevoix Office	
Rent	100.00
Total Charlevoix Office	<u>100.00</u>
Fringe Benefits	
Health Insurance	113.70
Total Fringe Benefits	<u>113.70</u>
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>
Other	
25th Anniversary	2,559.29
Board	23.16
Executive Director	476.41
Licenses, Fees, Dues	10.00
PD	12.00
Total Other	<u>3,080.86</u>
Payroll Expenses	632.06
Postage	84.98
Salaries and Wages	8,261.78
Supplies	32.50
Travel	
Lodging	40.13
Meals	66.65
Mileage	262.80
Total Travel	<u>369.58</u>
Total Expense	<u>18,835.95</u>
Net Ordinary Income	<u>8,545.31</u>
Net Income	<u>8,545.31</u>

11:36 AM
06/08/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2018

	<u>May 18</u>
BC Payroll Distribution	339.48
BF Payroll Distribution	1,767.58
Caroline Smith	49.02
City of Charlevoix	100.00
City Park Grill	2,500.00
Jane Millar	915.36
McCardel Water Conditioning	32.50
Online Payroll Service Fee	10.00
Payroll Distribution	8,893.84
Pellston High School	500.00
Pitney Bowes	84.98
Rotary Club of Petoskey	197.50
RP Payroll Distribution	2,945.69
St. Francis Xavier	500.00
TOTAL	<u>18,835.95</u>

9:38 AM
06/08/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2018

	<u>Jan - May 18</u>
Ordinary Income/Expense	
Income	
BC Reimbursement	1,679.34
CDP	8,000.00
CDRP Funds	
1st Quarter	13,898.44
2nd Quarter	11,582.03
Total CDRP Funds	<u>25,480.47</u>
County Funding	
Charlevoix	18,500.00
Emmet	16,710.00
Total County Funding	<u>35,210.00</u>
Donation	
Donor Campaign	
Board Member	850.00
Community	1,200.00
Mediator	50.00
Total Donor Campaign	<u>2,100.00</u>
Total Donation	2,100.00
Fees	
ACVS	1,000.00
Breach of Contract	300.00
Divorce	2,425.00
General Civil	1,250.00
Guardianship	200.00
Probate	50.00
SPED	4,000.00
Total Fees	<u>9,225.00</u>
Fund Raising	
Theatre Party Petoskey	
Supporter	1,100.00
Donation	10.00
Raffle	322.00
Refund	404.30
Sponsor	6,125.00
Tickets	2,850.00
Tip Jar	47.00
Total Theatre Party Petoskey	<u>10,858.30</u>
Total Fund Raising	10,858.30
Grants	
Restorative Practices	17,152.16
Charlevoix Foundation	1,000.00
Petoskey Foundation	1,000.00
Rotary Club of Petoskey	2,470.00
Total Grants	<u>21,622.16</u>

9:38 AM
06/08/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2018

	<u>Jan - May 18</u>
Interest	129.86
Refund	180.72
Training & Workshops	
Advanced	1,400.00
Total Training & Workshops	1,400.00
VORP	
Charlevoix	4,496.64
Total VORP	4,496.64
Total Income	120,382.49
Expense	
Bank Error	0.04
BC	
Salaries & Wages	1,560.00
Payroll Expense	130.21
Total BC	1,690.21
BF	
Fringe Benefits	
Worker's Compensation	118.00
Unemployment	68.92
Total Fringe Benefits	186.92
Salaries & Wages	9,131.00
Payroll Expenses	709.38
Total BF	10,027.30
RP	
Supplies	195.53
Mileage	282.48
Payroll Expense	1,393.99
Salaries & Wages	17,173.80
Contractual	1,000.00
Total RP	20,045.80
Advertising	825.48
Charlevoix Office	
Rent	500.00
Telephone	159.96
Total Charlevoix Office	659.96
Communications	
Internet	349.90
Telephone	699.80
Total Communications	1,049.70
Contractual	1,191.50
Equipment Expense	
Purchase	3,498.00
Total Equipment Expense	3,498.00

9:38 AM
06/08/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2018

	<u>Jan - May 18</u>
Fringe Benefits	
Health Insurance	227.40
Unemployment	311.64
Total Fringe Benefits	<u>539.04</u>
Occupancy	
Rent	2,500.00
Total Occupancy	<u>2,500.00</u>
Other	
25th Anniversary	4,458.39
Annual Meeting	245.30
Board	861.15
Executive Director	887.18
Hospitality	100.00
Licenses, Fees, Dues	500.75
PD	77.00
Theatre Party Petoskey	3,101.27
Total Other	<u>10,231.04</u>
Payroll Expenses	3,785.37
Postage	852.46
Printing	1,163.00
Salaries and Wages	45,480.99
Supplies	1,945.03
Travel	
Lodging	273.88
Meals	125.94
Mileage	1,171.63
Total Travel	<u>1,571.45</u>
Total Expense	<u>107,056.37</u>
Net Ordinary Income	<u>13,326.12</u>
Net Income	<u><u>13,326.12</u></u>

11:36 AM
06/08/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2018

	<u>Jan - May 18</u>
BC Payroll Distribution	1,690.21
BF Payroll Distribution	9,840.38
Boyne City High School	500.00
Boyne City Tap Room	367.26
Cafe Sante	50.00
Caroline Smith	246.64
Cash	400.00
Central Interconnect	262.50
Charlevoix Chamber of Commerce	200.00
Charter Communications	1,209.66
Chemical Bank	1,546.08
City of Charlevoix	500.00
City Park Grill	2,699.20
D&W Fresh Market	27.14
Dan McGuire	998.00
EPS	180.00
First Community Bank	0.04
Frankenmuth Insurance	118.00
Gordon Food Service	115.80
Harbor Springs Chamber of Commerce	125.00
Hobby Lobby	48.57
Jane Millar	2,347.69
Karen Cole	398.27
McCardel Water Conditioning	109.00
Michelle Meinhardt	32.90
New York Restaurant	50.00
Northern Michigan Review	492.00
Office Max	29.90
Online Payroll Service Fee	50.00
Payroll Distribution	49,266.36
Pellston High School	500.00
Petoskey Chamber of Commerce	675.00
Petoskey Cinema	1,025.00
Pitney Bowes	852.46
Rotary	247.50
Rotary Club of Petoskey	197.50
RP Payroll Distribution	18,567.79
Sign & Design	137.00
Sky's the Limit	35.00
St. Francis Xavier	2,500.00
Taylor Rental	280.80
The 501 Alliance	380.56
The Depot	50.00
The Print Shop	1,833.00
The Villager	50.00
Trophy Case	86.16
Van's Business Machines	4,038.00
Wine Guys	200.00
WPBN/WGTU	1,500.00
TOTAL	<u>107,056.37</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
 As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Savings 4Front	15,862.65	15,838.96	23.69	0.2%
CD Bank of N. MI 806536	7.95	7.95	0.00	0.0%
CD Char State Bank 18756	5,984.40	5,984.40	0.00	0.0%
CD Char State Bank 18910	12,261.49	12,261.49	0.00	0.0%
CD Chemical Bank 803611	6,627.09	6,600.65	26.44	0.4%
CD Chemical Bank 804631	6,280.02	6,248.73	31.29	0.5%
CD Chemical Bank 806536	6,454.53	6,422.36	32.17	0.5%
CD First Comm. Bank 60302215	7,880.97	7,880.97	0.00	0.0%
CD First Comm. Bank 60302716	5,623.22	5,593.36	29.86	0.5%
Checking 1st Community Bank	66,086.75	42,746.91	23,339.84	54.6%
Money Market Fifth Third	5,001.04	5,000.71	0.33	0.0%
Money Market PNC	5,003.36	5,001.07	2.29	0.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chemical Bank	20,309.81	20,299.69	10.12	0.1%
Total Checking/Savings	163,483.28	139,987.25	23,496.03	16.8%
Total Current Assets	163,483.28	139,987.25	23,496.03	16.8%
Fixed Assets				
Accumulated Depreciation	-33,273.38	-29,933.79	-3,339.59	-11.2%
Equipment				
Purchase	12,327.70	12,327.70	0.00	0.0%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
Total Equipment	39,237.75	39,237.75	0.00	0.0%
Total Fixed Assets	5,964.37	9,303.96	-3,339.59	-35.9%
Other Assets				
Investments - CCCF	12,917.19	11,877.38	1,039.81	8.8%
Investments - PHSACF	15,670.51	14,124.74	1,545.77	10.9%
Total Other Assets	28,587.70	26,002.12	2,585.58	9.9%
TOTAL ASSETS	198,035.35	175,293.33	22,742.02	13.0%

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BC Michigan UnemploymentBF Mich	10.85	0.00	10.85	100.0%
BF State Income Tax Withheld	664.89	0.00	664.89	100.0%
BF Michigan Unemployment	50.77	0.00	50.77	100.0%
BF FICA Tax Withheld	2,946.74	0.00	2,946.74	100.0%
BF Federal Income Tax Withheld	1,068.69	0.00	1,068.69	100.0%
BC FICA Tax Withheld	47.74	0.00	47.74	100.0%
RP Michigan Unemployment	727.29	516.10	211.19	40.9%
RP State Income Tax Withheld	128.95	191.62	-62.67	-32.7%
RP FICA Tax Withheld	417.12	815.36	-398.24	-48.8%
RP Federal Income Tax Withheld	76.00	287.00	-211.00	-73.5%
Federal Income Tax Withheld	-291.69	651.00	-942.69	-144.8%
Fica Tax Withheld	-1,426.32	1,232.35	-2,658.67	-215.7%
Michigan Unemployment	2,340.37	1,818.84	521.53	28.7%
State Income Tax Withheld	147.49	331.04	-183.55	-55.5%
Total Other Current Liabilities	6,908.89	5,843.31	1,065.58	18.2%
Total Current Liabilities	6,908.89	5,843.31	1,065.58	18.2%
Total Liabilities	6,908.89	5,843.31	1,065.58	18.2%
Equity				
*Retained Earnings	177,800.35	171,583.54	6,216.81	3.6%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	13,326.12	-2,133.51	15,459.63	724.6%
Total Equity	191,126.46	169,450.02	21,676.44	12.8%
TOTAL LIABILITIES & EQUITY	198,035.35	175,293.33	22,742.02	13.0%