MAY 2019

INCOME CATEGORY	MONTH	2019 YTD	2019 Budget	2019 Project	2018 YTD
CDRP Funds	18,262.60	40,177.73	73,050.41	73,050.41	25,480.47
Agency Funds					
A. Charlevoix County		18,500.00	37,000.00	37,000.00	18,500.00
B. Emmet County	9,250.00	16,710.00	33,420.00	33,420.00	16,710.00
C. VORP Charlevoix	2,749.98	4,583.30	11,000.00	11,000.00	4,496.64
D. VORP Emmet					
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	1,450.00	4,080.00	8,500.00	8,500.00	4,225.00
F. ACVS Fees		3,750.00	3,900.00	3,900.00	1,000.00
G. SPED Fees		1,250.00	8,000.00	8,000.00	4,000.00
H. Donations	500.00	1,050.00		550.00	
I. Donor Campaign	200.00	650.00	7,000.00	7,000.00	2,100.00
J. Boyne City High School			19,200.00	19,200.00	1,679.34
K. Theatre Party Petoskey					
1. Sponsorships	650.00	7,725.00	8,450.00	8,600.00	7,225.00
2. Ticket Sales		2,285.00	2,850.00	2,285.00	2,850.00
3. Other		709.00	400.00	709.00	783.30
L. Theatre Party Charlevoix					
1. Sponsorships		350.00	3,900.00	3,900.00	
2. Ticket Sales			1,200.00	1,200.00	
3. Other			400.00	400.00	
M. Reimbursement/Rebate		7.22			180.72
N. Interest	24.90	141.90	300.00	300.00	129.86
O. Training					
1. 40-Hour	7,400.00	7,400.00	6,600.00	6,350.00	
2. Advanced					1,400.00
Grants					
A. Charlevoix Foundation		200.00	1,000.00	2,325.00	1,000.00
B. Petoskey Foundation			600.00	2,125.00	1,000.00
C. Kiwanis	300.00	1,600.00		2,200.00	
D. Revenue Sharing					
E. Women's Club					
F. Rotary Club of Petoskey					2,470.00
Transfer from Savings					
TOTAL INCOME	**40,787.48**	**119,169.15**	**234,770.41**	**240,014.41**	**103,230.33**
In Kind					
A. Accounting Services	100.00	200.00	350.00	350.00	
B. Volunteer Mediators	21,818.00	64,825.00	125,000.00	125,000.00	42,188.00
C. Volunteer Labor		140.00			40.00
D. Volunteer Training	1,800.00	1,800.00	450.00	450.00	
E. Mediation Locations	950.00	4,050.00	5,000.00	5,000.00	1,750.00
F. Rent		3,900.00	15,600.00	15,600.00	3,900.00
G. Equipment/Supplies		30.00	200.00	200.00	
H. Cell Phone	141.17	730.23	1,600.00	1,600.00	448.02
I. Theatre Party Petoskey		3,940.65	4,340.00	3,940.65	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	
M. GoToMyPC			450.00	450.00	71.85
N. Executive Director	220.57	589.25	2,210.00	2,000.00	584.32
IN KIND INCOME	**24,809.17**	**80,205.13**	**157,200.00**	**156,590.65**	**53,322.85**
TOTAL + IN KIND INCOME	**65,596.65**	**199,374.28**	**391,970.41**	**396,605.06**	**156,553.18**

EXPENSE CATEGORY	MONTH	2019 YTD	2019 Budget	2019 Project	2018 YTD
1. Personnel					
A. Salaries	10,639.42	58,516.81	158,200.00	158,200.00	45,480.99
B. FICA	813.91	4,797.40	12,102.30	12,102.30	3,785.37
C. Worker's Compensation		173.00	455.00	455.00	
D. Unemployment		260.45	1,350.00	1,350.00	311.64
E. Insurance/Education	227.40	227.40	6,650.00	6,650.00	227.40
F. BC Salary	1,489.92	7,371.75			1,560.00
G. BC FICA	127.14	645.31			130.21
2. Accounting	395.00	900.00	4,700.00	4,700.00	
3. Advertising	135.45	1,995.71	2,513.00	2,513.00	825.48
4. Charlevoix Office					
A. Rent	100.00	600.00	1,200.00	1,200.00	500.00
B. Telephone	39.99	159.96	480.00	480.00	159.96
5.. Communications					
A. Telephone	74.98	559.84	1,680.00	1,680.00	699.80
B. Internet	139.96	299.92	840.00	840.00	349.90
6. Contractual	370.40	3,904.80	4,121.60	8,971.60	1,191.50
7. Equipment					
A. Purchase		290.00	2,511.90	1,511.90	3,498.00
B. Repair & Maintenance					
8. Insurance					
A. Employment Practices					
B. Directors, Officers, Emp.Prac.			1,474.00	1,474.00	
C. Commercial Umbrella			300.00	300.00	
D. Business Protection			430.00	430.00	
9. Occupancy - Rent		3,250.00	7,800.00	7,800.00	2,500.00
10. Other					
A. Board	34.36	312.04	821.00	821.00	861.15
B. Executive Director	20.00	932.66	3,372.11	3,372.11	887.18
C. Hospitality	442.00	449.92	861.00	861.00	100.00
D. Licenses, Fees, Dues	10.00	732.42	1,310.00	1,310.00	500.75
E. PD			750.00	750.00	77.00
F. Staff Retreat			210.00	210.00	
G. Theatre Party Petoskey		2,988.74	2,475.00	2,988.74	3,101.27
H. Theatre Party Charlevoix			2,020.00	2,020.00	
I. 25th Anniversary					4,458.39
J. Annual Meeting					245.30
K. Bank Error					0.04
L. Miscellaneous	7.95	7.95			
11. Postage	934.96	1,396.90	1,800.00	1,800.00	852.46
12. Printing	389.00	1,743.00	2,800.00	3,680.00	1,163.00
13. Reimbursement					
14.Supplies	137.80	555.76	4,000.00	4,000.00	1,945.03
15. Training					
A. 40-Hour	421.34	433.14	1,500.00	1,500.00	
B. Advanced					
C. General Civil					
16. Travel					
A. Lodging	80.25	80.25	780.00	580.00	273.88
B. Meals	121.07	121.07	252.00	252.00	125.94
C. Mileage	564.91	848.46	5,011.50	5,011.50	1,171.63
D. Other					
TOTAL EXPENSES	**17,717.21**	**94,554.66**	**234,770.41**	**239,814.15**	**76,983.27**
16.Gain (Loss)	23,070.27	24,614.49	0.00	200.26	26,247.06

NORTHERN COMMUNITY MEDIATION
Profit & Loss
May 2019

		May 19
Ordinary Income/Expense		
Income		
CDRP Funds		
2nd Quarter	18,262.60	
Total CDRP Funds		18,262.60
County Funding		
Charlevoix	9,250.00	
Total County Funding		9,250.00
Donation		
Donor Campaign		
Community	200.00	
Total Donor Campaign		200.00
Donation - Other		500.00
Total Donation		700.00
Fees		
Divorce		950.00
General Civil		250.00
Guardianship		50.00
Post Judgement		50.00
Probate		50.00
Real Estate		100.00
Total Fees		1,450.00
Fund Raising		
Theatre Party Petoskey		
Sponsor	650.00	
Total Theatre Party Petoskey		650.00
Total Fund Raising		650.00
Grants		
Kiwanis	300.00	
Total Grants		300.00
Interest		24.90
Training & Workshops		
40-Hour	7,400.00	
Total Training & Workshops		7,400.00
VORP		
Charlevoix	2,749.98	
Total VORP		2,749.98
Total Income		40,787.48
Expense		
BC		
Salaries & Wages	1,489.92	
Payroll Expense	127.14	

NORTHERN COMMUNITY MEDICATION
Profit & Loss
May 2019

	May 19
Total BC	1,617.06
Accounting	395.00
Advertising	135.45
Charlevoix Office	
Rent	100.00
Telephone	39.99
Total Charlevoix Office	139.99
Communications	
Internet	74.98
Telephone	139.96
Total Communications	214.94
Contractual	370.40
Fringe Benefits	
Insurance	227.40
Total Fringe Benefits	227.40
Miscellaneous	7.95
Other	
Board	34.36
Executive Director	20.00
Hospitality	442.00
Licenses, Fees, Dues	10.00
Total Other	506.36
Payroll Expenses	813.91
Postage	934.96
Printing	389.00
Salaries and Wages	10,639.42
Supplies	137.80
Training	
40-Hour	421.34
Total Training	421.34
Travel	
Lodging	80.25
Meals	121.07
Mileage	564.91
Total Travel	766.23
Void	0.00
Total Expense	17,717.21
Net Ordinary Income	23,070.27
Net Income	23,070.27

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2019

	Jan - May 19	
Ordinary Income/Expense		
Income		
CDP		8,000.00
CDRP Funds		
1st Quarter	21,915.13	
2nd Quarter	18,262.60	
Total CDRP Funds		40,177.73
County Funding		
Charlevoix	18,500.00	
Emmet	16,710.00	
Total County Funding		35,210.00
Donation		
Donor Campaign		
Board Member	200.00	
Community	250.00	
Mediator	200.00	
Total Donor Campaign		650.00
Donation - Other		1,050.00
Total Donation		1,700.00
Fees		
Grandparenting Time		50.00
Estate		50.00
ACVS		3,750.00
Divorce		1,850.00
General Civil		1,175.00
Guardianship		100.00
Landlord/Tenant		270.00
Post Judgement		50.00
Probate		50.00
Property		135.00
Real Estate		250.00
Shoplifting		100.00
SPED		1,250.00
Total Fees		9,080.00
Fund Raising		
Theatre Party Charlevoix		
Supporter	100.00	
Sponsor	250.00	
Total Theatre Party Charlevoix		350.00
Theatre Party Petoskey		
Advance	400.00	
Supporter	1,100.00	
Raffle	285.00	
Sponsor	6,625.00	
Tickets	2,285.00	
Tip Jar	24.00	

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2019

		Jan - May 19
Total Theatre Party Petoskey		10,719.00
Total Fund Raising		11,069.00
Grants		
Charlevoix Foundation	200.00	
Kiwanis	1,600.00	
Total Grants		1,800.00
Interest		141.90
Refund		7.22
Training & Workshops		
40-Hour	7,400.00	
Total Training & Workshops		7,400.00
VORP		
Charlevoix	4,583.30	
Total VORP		4,583.30
Total Income		119,169.15
Expense		
BC		
Salaries & Wages	7,371.75	
Payroll Expense	645.31	
Total BC		8,017.06
Accounting		900.00
Advertising		1,995.71
Charlevoix Office		
Rent	600.00	
Telephone	159.96	
Total Charlevoix Office		759.96
Communications		
Internet	299.92	
Telephone	559.84	
Total Communications		859.76
Contractual		3,904.80
Equipment Expense		
Purchase	290.00	
Total Equipment Expense		290.00
Fringe Benefits		
Insurance	227.40	
Unemployment	260.45	
Workman's Comp	173.00	
Total Fringe Benefits		660.85
Miscellaneous		7.95
Occupancy		
Rent	3,250.00	

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through May 2019

	Jan - May 19
Total Occupancy	3,250.00
Other	
Board	312.04
Executive Director	932.66
Hospitality	449.92
Licenses, Fees, Dues	732.42
Theatre Party Petoskey	2,988.74
Total Other	5,415.78
Payroll Expenses	4,797.40
Postage	1,396.90
Printing	1,743.00
Salaries and Wages	58,516.81
Supplies	555.76
Training	
40-Hour	433.14
Total Training	433.14
Travel	
Lodging	80.25
Meals	121.07
Mileage	848.46
Total Travel	1,049.78
Void	0.00
Total Expense	94,554.66
Net Ordinary Income	24,614.49
Net Income	24,614.49

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
May 2019

	May 19
BC Payroll Distribution	1,617.06
Charter Communications	254.93
Chemical Bank	68.81
Cheryl Stewart	100.00
City of Charlevoix	100.00
Culligan	39.00
Dan McGuire	85.00
Emmet County Department of Public Works	100.00
EPS	185.40
Jane Millar	1,077.98
Mason & Kammermann	395.00
Northern Michigan Review	135.45
Office Max	321.34
Online Payroll Service Fee	10.00
Payroll Distribution	11,453.33
Pitney Bowes	934.96
The Print Shop	389.00
Trophy Case	242.00
Wine Guys	200.00
TOTAL	17,709.26

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through May 2019

	Jan - May 19
Bay View Association	178.00
BC Payroll Distribution	8,017.06
Boyne City Tap Room	223.68
Caitlin Koucky	1,500.00
Charlevoix Chamber of Commerce	200.00
Charter Communications	804.78
Chemical Bank	797.56
Cheryl Stewart	100.00
City of Charlevoix	600.00
Culligan	86.00
CWIB	120.00
Dan McGuire	1,883.00
Dog Eat Dog Graphic Designs	382.50
East Jordan Chamber of Commerce	100.00
Emmet County Department of Public Works	100.00
EPS	467.30
Frankenmuth Insurance	173.00
Gail Kloss	50.00
Gordon Food Service	151.15
Harbor Springs Chamber of Commerce	275.00
Jane Millar	1,477.98
Karen Cole	283.55
Mason & Kammermann	900.00
McCardel Water Conditioning	8.00
Meijer	43.69
Northern Michigan Review	635.45
Office Max	321.34
Oleson's	45.00
Online Payroll Service Fee	50.00
Payroll Distribution	63,314.21
Petoskey Chamber of Commerce	1,145.00
Petoskey Cinema	887.50
Pitney Bowes	1,396.90
Postmaster	11.80
Raven Hill Discovery Center	50.00
Rotary	563.00
Rotary Club of East Jordan	80.00
Sign & Design	125.00
Sky's the Limit	35.00
Spectrum Business	214.94
St. Francis Xavier	3,250.00
Taylor Rental	308.40
The 501 Alliance	260.45
The Print Shop	2,426.00
Trophy Case	296.00
Walgreen's	8.47
Wine Guys	200.00
TOTAL	94,546.71

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of May 31, 2019

	May 31, 19	May 31, 18	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Savings 4Front	15,916.09	15,886.39	29.70	0.2%
CD Bank of N. MI 806536	0.00	7.95	-7.95	-100.0%
CD Char State Bank 18756	6,063.46	6,008.40	55.06	0.9%
CD Char State Bank 18910	12,397.99	12,304.42	93.57	0.8%
CD Chemical Bank 803611	6,648.83	6,620.42	28.41	0.4%
CD Chemical Bank 804631	6,311.48	6,280.02	31.46	0.5%
CD Chemical Bank 806536	6,486.86	6,454.53	32.33	0.5%
CD First Comm. Bank 60302215	7,940.10	7,904.55	35.55	0.5%
CD First Comm. Bank 60302716	5,665.47	5,640.04	25.43	0.5%
Checking 1st Community Bank	77,262.99	66,308.93	10,954.06	16.5%
Money Market Fifth Third	5,001.40	5,001.04	0.36	0.0%
Money Market PNC	5,005.86	5,003.36	2.50	0.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chemical Bank	20,319.10	20,309.81	9.29	0.1%
Total Checking/Savings	175,119.63	163,829.86	11,289.77	6.9%
Total Current Assets	175,119.63	163,829.86	11,289.77	6.9%
Fixed Assets				
Accumulated Depreciation	-37,907.03	-34,217.64	-3,689.39	-10.8%
Equipment				
Purchase	44,523.75	41,025.75	3,498.00	8.5%
Total Equipment	44,523.75	41,025.75	3,498.00	8.5%
Total Fixed Assets	6,616.72	6,808.11	-191.39	-2.8%
Other Assets				
Investments - CCCF	10,679.46	13,118.24	-2,438.78	-18.6%
Investments - PHSACF	15,073.24	16,251.06	-1,177.82	-7.3%
Total Other Assets	25,752.70	29,369.30	-3,616.60	-12.3%
TOTAL ASSETS	207,489.05	200,007.27	7,481.78	3.7%

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of May 31, 2019

	May 31, 19	May 31, 18	$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BC State Income Tax Withheld	290.27	0.00	290.27	100.0%
BC Federal Income Tax Withheld	28.00	0.00	28.00	100.0%
BC Michigan Unemployment	37.95	10.85	27.10	249.8%
BF State Income Tax Withheld	975.77	664.89	310.88	46.8%
BF Michigan Unemployment	11.01	11.01	0.00	0.0%
BF FICA Tax Withheld	4,956.02	2,946.74	2,009.28	68.2%
BF Federal Income Tax Withheld	1,068.69	1,068.69	0.00	0.0%
BC FICA Tax Withheld	403.23	47.74	355.49	744.6%
RP Michigan Unemployment	148.97	80.20	68.77	85.8%
RP State Income Tax Withheld	-171.32	128.95	-300.27	-232.9%
RP FICA Tax Withheld	-568.27	417.12	-985.39	-236.2%
RP Federal Income Tax Withheld	-90.00	76.00	-166.00	-218.4%
Federal Income Tax Withheld	-213.69	-291.69	78.00	26.7%
Fica Tax Withheld	-3,394.90	-1,426.32	-1,968.58	-138.0%
Michigan Unemployment	695.70	374.83	320.87	85.6%
State Income Tax Withheld	-265.21	147.49	-412.70	-279.8%
Total Other Current Liabilities	3,912.22	4,256.50	-344.28	-8.1%
Total Current Liabilities	3,912.22	4,256.50	-344.28	-8.1%
Total Liabilities	3,912.22	4,256.50	-344.28	-8.1%
Equity				
*Retained Earnings	178,962.35	182,314.05	-3,351.70	-1.8%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	24,614.49	13,436.73	11,177.76	83.2%
Total Equity	203,576.83	195,750.77	7,826.06	4.0%
TOTAL LIABILITIES & EQUITY	207,489.05	200,007.27	7,481.78	3.7%