

## APRIL FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds		12,131.35	40,437.83	40,437.83	24,060.90
Agency Funds					
A. Charlevoix County	8,250.00	16,500.00	33,000.00	33,000.00	
B. Emmet County	8,111.25	16,222.50	32,445.00	32,445.00	
C. VORP Charlevoix	830.00	4,150.00	10,000.00	10,000.00	3,360.00
D. VORP Emmet	2,208.75	2,945.00	8,835.00	8,835.00	2,208.75
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	9,120.00
E. Fees for Service	875.00	2,460.00	7,500.00	7,500.00	3,050.00
F. ACVS Fees		1,125.00	7,600.00	7,600.00	1,600.00
G. SPED Fees	600.00	2,400.00	6,000.00	6,000.00	3,000.00
H. Donations			500.00	500.00	187.45
I. Donor Campaign	804.00	1,654.00	1,000.00	3,000.00	420.00
K. Theatre Party Petoskey			13,500.00		
1. Sponsorships	200.00	5,675.00		7,375.00	6,425.00
2. Ticket Sales	125.00	3,200.00		3,200.00	4,075.00
3. Other	770.35	1,532.85		1,532.85	793.00
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	225.60
N. Interest	15.43	86.65	150.00	150.00	5.80
O. Training					
1. 40-Hour			1,000.00	5,750.00	
2. Oakland Meditation					1,000.00
P. GovPayNet					160.00
Grants					
A. SCAO - RJ - WMU					
B. Charlevoix Foundation	875.00	875.00		875.00	
C. Petoskey Foundation	875.00	875.00		875.00	3,287.00
D. SCAO - CDP - GVSU					
E. Revenue Sharing					
F. Women Who Care					6,000.00
G. United Way					500.00
Transfer from Savings					
<b>GENERAL INCOME</b>	<b>24,539.78</b>	<b>82,053.15</b>	<b>178,747.83</b>	<b>185,095.68</b>	<b>69,478.50</b>
<b>Restorative Practices (RP)</b>					
<b>GENERAL + RP INCOME</b>	<b>24,539.78</b>	<b>82,053.15</b>	<b>178,747.83</b>	<b>185,095.68</b>	<b>69,478.50</b>
In Kind					
A. Accounting Services			300.00	300.00	
B. Volunteer Mediators	13,612.50	53,520.00	123,100.00	123,100.00	61,785.00
C. Volunteer Labor					1,550.00
D. Volunteer Training			600.00	600.00	
E. Mediation Locations	600.00	2,200.00	5,000.00	5,000.00	2,150.00
F. Rent	1,300.00	5,200.00	15,600.00	15,600.00	5,200.00
G. Equipment/Supplies			200.00	200.00	22.23
H. Cell Phone	216.22	543.84	1,400.00	1,400.00	536.01
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	95.80	287.40	287.40	87.80
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	280.02	770.29		1,500.00	225.94
<b>IN KIND INCOME</b>	<b>16,032.69</b>	<b>61,606.89</b>	<b>151,487.40</b>	<b>152,987.40</b>	<b>75,365.68</b>
<b>TOTAL + IN KIND INCOME</b>	<b>40,572.47</b>	<b>143,660.04</b>	<b>330,235.23</b>	<b>338,083.08</b>	<b>144,844.18</b>

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	8,138.70	36,624.15	105,803.00	105,803.00	36,848.15
B. FICA	686.03	3,413.85	8,093.93	8,093.93	3,613.16
C. Worker's Compensation		11.00	476.00	476.00	
D. Unemployment		22.85	1,059.60	1,059.60	382.55
E. Insurance/Education	182.21	1,542.04	5,460.00	5,460.00	
2. Accounting		500.00	4,150.00	4,150.00	575.00
3. Advertising	270.00	860.00	1,920.00	1,920.00	1,745.79
4. Charlevoix Office					
A. Rent	100.00	500.00	1,200.00	1,200.00	500.00
B. Telephone	39.99	139.96	360.00	400.00	505.57
5. Communications					
A. Telephone	204.94	549.80	2,453.00	1,900.00	646.71
B. Internet	135.00	269.96	720.00	720.00	330.99
6. Contractual	875.00	1,747.00	3,424.00	3,424.00	722.00
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	2,500.00	6,000.00	6,000.00	2,500.00
10. Other					
A. Board	14.54	759.08	714.00	900.00	710.39
B. Executive Director	275.78	1,156.09	2,200.00	2,200.00	590.83
C. Hospitality	250.00	331.46	775.00	775.00	4.79
D. Licenses, Fees, Dues	165.44	525.54	1,060.75	1,060.75	565.75
E. PD	150.00	530.50	3,500.00	3,500.00	150.00
F. Staff Retreat			200.00	200.00	
G. Theatre Party Petoskey	2,662.96	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	189.00	619.00	2,500.00	2,500.00	644.00
13. Reimbursement					160
14. Supplies	388.07	1,077.78	3,300.00	3,300.00	1,415.48
15. Training					
A. 40-Hour			4,500.00	4,500.00	
B. Roundtables					
C. General Civil					
D. Beaver Island		5.00			
E. Oakland Mediation Center					519.24
16. Travel					
A. Lodging	284.36	284.36	600.00	600.00	343.38
B. Meals	77.30	77.30	252.00	252.00	26.25
C. Mileage	511.66	966.14	4,420.00	4,420.00	1,143.95
D. Other	6.00	6.00		6.00	3.50
17. Restorative Practices (RP) - NCM		19.08		19.08	
<b>GENERAL EXPENSES</b>	<b>16,106.98</b>	<b>59,588.53</b>	<b>178,747.83</b>	<b>178,959.03</b>	<b>59,232.09</b>
18. General Income - General Expenses	8,432.80	22,464.62		6,136.65	10,246.41
<b>Comparison of Income &amp; Expenses</b>	<b>24,539.78</b>	<b>82,053.15</b>	<b>178,747.83</b>	<b>185,095.68</b>	<b>69,478.50</b>
Restorative Practices (RP)	3,003.70	19,026.43			
<b>GENERAL + RP EXPENSES</b>	<b>19,110.68</b>	<b>78,614.96</b>	<b>178,747.83</b>	<b>178,959.03</b>	<b>69,478.50</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	2,720.00	15,418.30	63,094.00	63,094.00		
B. FICA	283.70	1,608.13	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>3,003.70</b>	<b>19,026.43</b>	<b>76,000.00</b>	<b>76,000.00</b>	<b>546.04</b>	<b>2,317.08</b>
Gain (Loss)	<b>-3,003.70</b>	<b>-11,426.43</b>	0.00	0.00	<b>-546.04</b>	<b>-2,317.08</b>

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

	<u>Apr 17</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>County Funding</b>	
Charlevoix	8,250.00
Emmet	8,111.25
<b>Total County Funding</b>	<u>16,361.25</u>
<b>Donation</b>	
<b>Donor Campaign</b>	
Board Member	625.00
Community	1.00
Staff	178.00
<b>Total Donor Campaign</b>	<u>804.00</u>
<b>Total Donation</b>	804.00
<b>Fees</b>	
Breach of Contract	200.00
Divorce	350.00
Domestic	175.00
Real Estate	50.00
Shoplifting	100.00
SPED	600.00
<b>Total Fees</b>	<u>1,475.00</u>
<b>Fund Raising</b>	
<b>Theatre Party Petoskey</b>	
Donation	770.35
Sponsor	200.00
Tickets	125.00
<b>Total Theatre Party Petoskey</b>	<u>1,095.35</u>
<b>Total Fund Raising</b>	1,095.35
<b>Grants</b>	
Charlevoix Foundation	875.00
Petoskey Foundation	875.00
<b>Total Grants</b>	<u>1,750.00</u>
<b>Interest</b>	15.43
<b>VORP</b>	
Charlevoix	830.00
Emmet	2,208.75
<b>Total VORP</b>	<u>3,038.75</u>
<b>Total Income</b>	24,539.78
<b>Expense</b>	
<b>RP</b>	
Payroll Expense	283.70
Salaries & Wages	2,720.00
<b>Total RP</b>	<u>3,003.70</u>

10:58 AM  
05/02/17  
Cash Basis

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

	Apr 17
Advertising	270.00
Charlevoix Office	
Rent	100.00
Telephone	39.99
Total Charlevoix Office	139.99
Communications	
Internet	135.00
Telephone	204.94
Total Communications	339.94
Contractual	875.00
Fringe Benefits	
Dental Insurance	26.57
Health Insurance	155.64
Total Fringe Benefits	182.21
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Board	14.54
Executive Director	275.78
Hospitality	250.00
Licenses, Fees, Dues	165.44
PD	150.00
Theatre Party Petoskey	2,662.96
Total Other	3,518.72
Payroll Expenses	686.03
Printing	189.00
Salaries and Wages	8,138.70
Supplies	388.07
Travel	
Lodging	284.36
Meals	77.30
Mileage	511.66
Other	6.00
Total Travel	879.32
Total Expense	19,110.68
Net Ordinary Income	5,429.10
Net Income	5,429.10

3:51 PM  
05/02/17  
Cash Basis

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

	<u>Apr 17</u>
Abuzz Creative	995.00
Cafe Sante	50.00
Chandler's	100.00
Charter Communications	244.93
Chemical Bank	224.09
City of Charlevoix	100.00
Crow's Nest	50.00
Dan McGuire	120.00
Gaslight Media	45.00
Harbor Springs Chamber of Commerce	115.00
Jane Millar	1,117.67
Kirstyn Horan	299.04
McCardel Water Conditioning	32.00
MCDRPCA	40.44
Meyer Hardware	11.98
New York Restaurant	50.00
Northern Michigan Review	1,130.60
Online Payroll Service Fee	10.00
Payroll Distribution	8,824.73
Petoskey Cinema	1,131.25
Rotary	197.25
RP Payroll Distribution	3,003.70
Sky's the Limit	30.00
St. Francis Xavier	500.00
Taylor Rental	499.00
The Print Shop	189.00
<b>TOTAL</b>	<b><u>19,110.68</u></b>

2:30 PM  
05/02/17  
Cash Basis

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

	<u>Jan - Apr 17</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
CDP	9,120.00
CDRP Funds	
1st Quarter	12,131.35
<b>Total CDRP Funds</b>	<u>12,131.35</u>
County Funding	
Charlevoix	16,500.00
Emmet	16,222.50
<b>Total County Funding</b>	<u>32,722.50</u>
<b>Donation</b>	
Donor Campaign	
Board Member	1,275.00
Community	1.00
Staff	178.00
Donor Campaign - Other	200.00
<b>Total Donor Campaign</b>	<u>1,654.00</u>
<b>Total Donation</b>	1,654.00
<b>Fees</b>	
ACVS	1,125.00
Breach of Contract	450.00
Divorce	1,475.00
Domestic	185.00
General Civil	100.00
Real Estate	50.00
Shoplifting	200.00
SPED	2,400.00
<b>Total Fees</b>	<u>5,985.00</u>
<b>Fund Raising</b>	
Theatre Party Charlevoix	
Sponsor	225.00
<b>Total Theatre Party Charlevoix</b>	<u>225.00</u>
Theatre Party Petoskey	
Supporter	850.00
Donation	857.35
Raffle	262.50
Refund	400.00
Sponsor	4,825.00
Tickets	3,200.00
Tip Jar	13.00
<b>Total Theatre Party Petoskey</b>	<u>10,407.85</u>
<b>Total Fund Raising</b>	10,632.85
<b>Grants</b>	
Charlevoix Foundation	875.00
Petoskey Foundation	875.00

2:30 PM  
05/02/17  
Cash Basis

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

	<u>Jan - Apr 17</u>
Total Grants	✓ 1,750.00
Interest	86.65
Refund	559.80
Reimbursement Income	316.00
VORP	
Charlevoix	4,150.00
Emmet	2,945.00
Total VORP	<u>7,095.00</u>
Total Income	82,053.15
Expense	
RP	
Payroll Expense	1,608.13
Salaries & Wages	15,418.30
Contractual	2,000.00
Total RP	<u>19,026.43</u>
Accounting	500.00
Advertising	860.00
Charlevoix Office	
Rent	500.00
Telephone	139.96
Total Charlevoix Office	<u>639.96</u>
Communications	
Internet	269.96
Telephone	549.80
Total Communications	<u>819.76</u>
Contractual	1,747.00
Fringe Benefits	
Supplemental Insurance	113.70
Life Insurance	163.50
Dental Insurance	106.28
Health Insurance	1,158.56
Unemployment	22.85
Total Fringe Benefits	<u>1,564.89</u>
Grant Expense	
Restorative Practices	19.08
Total Grant Expense	<u>19.08</u>
Insurance	
Worker's Compensation	11.00
Total Insurance	<u>11.00</u>
Occupancy	
Rent	2,500.00
Total Occupancy	<u>2,500.00</u>
Other	



2:30 PM  
05/02/17  
Cash Basis

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

	<u>Jan - Apr 17</u>
Board	759.08
Executive Director	1,156.09
Hospitality	331.46
Licenses, Fees, Dues	525.54
PD	530.50
Theatre Party Petoskey	<u>3,973.12</u>
Total Other	7,275.79
Payroll Expenses	3,413.85
Postage	577.47
Printing	619.00
Salaries and Wages	36,624.15
Supplies	1,077.78
Training	
Beaver Island	5.00
Total Training	<u>5.00</u>
Travel	
Lodging	284.36
Meals	77.30
Mileage	966.14
Other	6.00
Total Travel	<u>1,333.80</u>
Total Expense	<u>78,614.96</u>
Net Ordinary Income	<u>3,438.19</u>
Net Income	<u><u>3,438.19</u></u>

3:50 PM  
05/02/17  
Cash Basis

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

	<u>Jan - Apr 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	634.78
Chemical Bank	1,108.39
City of Charlevoix	500.00
City Park Grill	55.00
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	876.50
East Jordan Chamber of Commerce	90.00
EPS	454.50
First Community Bank	25.10
Frankenmuth Insurance	11.00
Gaslight Media	180.00
Gordon Food Service	81.22
Harbor Springs Chamber of Commerce	115.00
Jane Millar	2,218.62
Karen Cole	800.89
Kirstyn Horan	1,050.03
Mason & Kammermann	545.00
McCardel Water Conditioning	75.50
MCDRPCA	40.44
Meyer Hardware	15.97
New York Restaurant	50.00
Northern Michigan Review	1,130.60
Online Payroll Service Fee	30.00
Payroll Distribution	40,038.00
Pellston High School	1,000.00
Petoskey Chamber of Commerce	660.00
Petoskey Cinema	1,131.25
Pitney Bowes	577.47
Rotary	197.25
Rotary Club of Petoskey	276.25
RP Payroll Distribution	17,026.43
Sign & Design	125.00
Sky's the Limit	102.98
Spectrum Business	144.94
St. Francis Xavier	2,500.00
State Bar of Michigan	155.00
Taylor Rental	499.00
The 501 Alliance	22.85
The Print Shop	1,210.00
The Villager	75.00
Trophy Case	28.62
<b>TOTAL</b>	<b><u>78,614.96</u></b>

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2017

	Apr 30, 17	Apr 30, 16	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
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	6,594.22	6,567.86	26.36	0.4%
CD Chemical Bank	6,241.04	6,202.13	38.91	0.6%
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	38,102.99	16,486.55	21,616.44	131.1%
Checking Chase	0.00	16,067.59	-16,067.59	-100.0%
Money Market Fifth Third	5,000.65	5,000.15	0.50	0.0%
Money Market PNC	5,000.65	5,000.09	0.56	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	8,091.43	1.00	0.0%
Savings Chemical Bank	20,298.00	20,287.88	10.12	0.1%
<b>Total Checking/Savings</b>	<b>143,310.55</b>	<b>137,612.69</b>	<b>5,697.86</b>	<b>4.1%</b>
<b>Total Current Assets</b>	<b>143,310.55</b>	<b>137,612.69</b>	<b>5,697.86</b>	<b>4.1%</b>
<b>Fixed Assets</b>				
Accumulated Depreciation	-29,933.79	-27,646.79	-2,287.00	-8.3%
<b>Equipment</b>				
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>178,358.83</b>	<b>174,338.57</b>	<b>4,020.26</b>	<b>2.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
RP Michigan Unemployment	428.63	0.00	428.63	100.0%
RP State Income Tax Withheld	87.26	0.00	87.26	100.0%
RP FICA Tax Withheld	416.16	0.00	416.16	100.0%
RP Federal Income Tax Withheld	116.00	0.00	116.00	100.0%
Federal Income Tax Withheld	652.00	970.00	-318.00	-32.8%
Fica Tax Withheld	1,232.37	1,854.95	-622.58	-33.6%
Michigan Unemployment	1,695.94	926.70	769.24	83.0%
State Income Tax Withheld	331.04	816.67	-485.63	-59.5%
<b>Total Other Current Liabilities</b>	<b>4,959.40</b>	<b>4,568.32</b>	<b>391.08</b>	<b>8.6%</b>
<b>Total Current Liabilities</b>	<b>4,959.40</b>	<b>4,568.32</b>	<b>391.08</b>	<b>8.6%</b>
<b>Total Liabilities</b>	<b>4,959.40</b>	<b>4,568.32</b>	<b>391.08</b>	<b>8.6%</b>
<b>Equity</b>				
*Retained Earnings	169,961.25	159,523.85	10,437.40	6.5%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	3,438.19	10,246.41	-6,808.22	-66.4%
<b>Total Equity</b>	<b>173,399.43</b>	<b>169,770.25</b>	<b>3,629.18</b>	<b>2.1%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>178,358.83</b>	<b>174,338.57</b>	<b>4,020.26</b>	<b>2.3%</b>