

AUGUST FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds	8,087.57	30,328.38	40,437.83	40,437.83	32,810.32
Agency Funds					
A. Charlevoix County	8,250.00	24,750.00	33,000.00	33,000.00	24,750.00
B. Emmet County		24,333.75	32,445.00	32,445.00	24,333.75
C. VORP Charlevoix	1,660.00	7,470.00	10,000.00	10,000.00	6,680.00
D. VORP Emmet	736.25	5,890.00	8,835.00	8,835.00	5,153.75
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	9,120.00
E. Fees for Service	965.00	6,220.00	7,500.00	8,500.00	4,960.00
F. ACVS Fees		2,000.00	7,600.00	4,400.00	3,000.00
G. SPED Fees		3,000.00	6,000.00	6,000.00	4,600.00
H. Donations		164.00	500.00	164.00	187.45
I. Donor Campaign	1,650.00	4,279.00	1,000.00	5,000.00	470.00
K. Theatre Party Petoskey			13,500.00		
1. Sponsorships	350.00	7,375.00		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	1,526.50
L. Theatre Party Charlevoix			6,000.00	6,000.00	
1. Sponsorships	350.00	575.00		3,525.00	700.00
2. Ticket Sales	25.00	25.00		1,500.00	
3. Other					
M. Reimbursement/Refund		988.69		1,000.00	744.64
N. Interest	17.16	219.41	150.00	250.00	108.20
O. Training					
1. 40-Hour		8,050.00	1,000.00	8,050.00	
2. Oakland Meditation					1,000.00
3. Agreement Writing					300.00
P. GovPayNet					160.00
Grants					
A. Charlevoix Foundation		875.00		875.00	2,384.00
B. Petoskey Foundation		875.00		875.00	5,679.00
C. SCAO - CDP - GVSU					
D. Rotary Club of Petoskey		694.00		694.00	
E. Women Who Care					6,000.00
F. United Way					500.00
G. Revenue Sharing	2,200.00	2,200.00		2,200.00	
Transfer from Savings					
GENERAL INCOME	24,290.98	144,165.08	178,747.83	194,978.68	146,317.61
Restorative Practices (RP)		16,022.73		66,000.00	
GENERAL + RP INCOME	24,290.98	160,187.81	178,747.83	260,978.68	146,317.61
In Kind					
A. Accounting Services			300.00	300.00	800
B. Volunteer Mediators	12,376.00	106,698.00	123,100.00	123,100.00	90,187.50
C. Volunteer Labor					1,550.00
D. Volunteer Training		1,200.00	600.00	1,200.00	
E. Mediation Locations	500.00	3,700.00	5,000.00	5,000.00	3,050.00
F. Rent	1,300.00	10,400.00	15,600.00	15,600.00	10,400.00
G. Equipment/Supplies		400.00	200.00	400.00	11,193.23
H. Cell Phone	108.61	1,103.27	1,400.00	1,400.00	984.26
I. Theatre Party Petoskey		3,579.41	2,000.00	3,579.41	3,490.50
J. Theatre Party Charlevoix			2,000.00	2,000.00	
K. Training Locations		500.00	500.00	500.00	
L. Mileage		47.25	500.00	500.00	46.44
M. GoToMyPC	23.95	191.60	287.40	287.40	205.55
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	79.08	1,407.87		1,800.00	557.51
IN KIND INCOME	14,387.64	129,227.40	151,487.40	155,666.81	122,736.75
TOTAL + IN KIND INCOME	38,678.62	273,392.48	330,235.23	350,645.49	269,054.36

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	10,224.86	71,631.35	105,803.00	108,977.00	68,922.95
B. FICA	806.08	6,275.07	8,093.93	8,336.93	6,143.97
C. Worker's Compensation		11.00	476.00	483.00	
D. Unemployment		583.61	1,059.60	1,066.60	877.13
E. Insurance/Education	295.91	3,321.02	5,460.00	5,460.00	3,415.06
2. Accounting		935.00	4,150.00	4,150.00	3,350.00
3. Advertising	30.00	996.00	1,920.00	1,920.00	9,277.89
4. Charlevoix Office					
A. Rent	100.00	900.00	1,200.00	1,200.00	1,000.00
B. Telephone		139.96	360.00	400.00	625.53
5.. Communications					
A. Telephone		1,382.63	2,453.00	2,200.00	1,900.18
B. Internet	15.00	524.90	720.00	720.00	525.93
6. Contractual	180.00	3,502.00	3,424.00	4,000.00	4,793.00
7. Equipment					
A. Purchase			3,627.55	2,000.00	499.00
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	4,500.00	6,000.00	6,000.00	5,000.00
10. Other					
A. Board	99.85	915.52	714.00	1,100.00	748.43
B. Executive Director	420.74	1,910.19	2,200.00	2,800.00	1,298.21
C. Hospitality		675.84	775.00	975.00	315.39
D. Licenses, Fees, Dues	10.00	585.54	1,060.75	1,060.75	669.75
E. PD		530.50	3,500.00	3,000.00	255.00
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	122.52	122.52	2,495.00	2,495.00	32.86
I. Miscellaneous					
11. Postage		1,225.93	1,800.00	1,800.00	1,341.79
12. Printing		1,447.00	2,500.00	2,500.00	1,752.00
13. Reimbursement					160.00
14. Supplies	160.87	2,373.67	3,300.00	3,300.00	2,961.85
15. Training					
A. 40-Hour		5,928.33	4,500.00	5,928.33	
B. Roundtables					
C. Sault Ste. Marie		8.00		8.00	
D. Beaver Island		5.00		5.00	
E. Oakland Mediation Center					519.24
16. Travel					
A. Lodging		284.36	600.00	600.00	427.38
B. Meals		77.30	252.00	252.00	117.29
C. Mileage	161.45	1,846.74	4,420.00	4,420.00	2,026.79
D. Other		6.00		6.00	3.50
17. NCM Restorative Practices		88.69		100.00	
GENERAL EXPENSES	13,127.28	116,706.79	178,747.83	183,660.73	122,977.78
Restorative Practices (RP) Expenses	3,037.22	33,984.82		66,000.00	
GENERAL + RP EXPENSES	16,164.50	150,691.61	178,747.83	249,660.73	122,977.78
General Income - General Expenses	11,163.70	27,458.29		11,317.95	23,339.83

RESTORATIVE PRACTICES GRANT

INCOME CATEGORY	MONTH	2016-2018 YTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
December 2016 Payment		7,600.00	76,000.00	76,000.00		
May 2017 Payment		16,022.73				
RP Income		23,622.73	76,000.00	76,000.00		
EXPENSE CATEGORY	MONTH	2016-2018 Grant YTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
A. Salaries	2,720.00	28,907.58	63,094.00	63,094.00		
B. FICA	208.08	2,878.76	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	109.14	198.48	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
RP EXPENSES	3,037.22	33,984.82	76,000.00	76,000.00	546.04	2,317.08
Gain (Loss)	-3,037.22	-10,362.09	0.00	0.00	-546.04	-2,317.08

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2017

	<u>Aug 17</u>
Ordinary Income/Expense	
Income	
CDRP Funds	
3rd Quarter	8,087.57
Total CDRP Funds	<u>8,087.57</u>
County Funding	
Charlevoix	8,250.00
Total County Funding	<u>8,250.00</u>
Donation	
Donor Campaign	
Community	1,150.00
Mediator	500.00
Total Donor Campaign	<u>1,650.00</u>
Total Donation	1,650.00
Fees	
Breach of Contract	200.00
Cancellation	100.00
Divorce	600.00
Real Estate	65.00
Total Fees	<u>965.00</u>
Fund Raising	
Theatre Party Charlevoix	
Tickets	25.00
Supporter	50.00
Sponsor	300.00
Total Theatre Party Charlevoix	<u>375.00</u>
Theatre Party Petoskey	
Sponsor	350.00
Total Theatre Party Petoskey	<u>350.00</u>
Total Fund Raising	725.00
Grants	
Revenue Sharing	2,200.00
Total Grants	<u>2,200.00</u>
Interest	17.16
VORP	
Charlevoix	1,660.00
Emmet	736.25
Total VORP	<u>2,396.25</u>
Total Income	24,290.98
Expense	
RP	
Mileage	109.14

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2017

	<u>Aug 17</u>
Payroll Expense	208.08
Salaries & Wages	2,720.00
Total RP	3,037.22
Advertising	30.00
Charlevoix Office	
Rent	100.00
Total Charlevoix Office	100.00
Communications	
Internet	15.00
Total Communications	15.00
Contractual	180.00
Fringe Benefits	
Dental Insurance	26.57
Health Insurance	269.34
Total Fringe Benefits	295.91
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Board	99.85
Executive Director	420.74
Licenses, Fees, Dues	10.00
Theatre Party Charlevoix	122.52
Total Other	653.11
Payroll Expenses	806.08
Salaries and Wages	10,224.86
Supplies	160.87
Travel	
Mileage	161.45
Total Travel	161.45
Void	0.00
Total Expense	16,164.50
Net Ordinary Income	8,126.48
Net Income	8,126.48

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through August 2017

	<u>Jan - Aug 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
Charlevoix Public Library	187.50
Charter Communications	1,662.55
Chemical Bank	2,224.32
City of Charlevoix	900.00
City Park Grill	166.62
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	2,725.50
Dog Eat Dog Graphic Designs	250.00
East Jordan Chamber of Commerce	90.00
Emmet County Recycling	80.00
EPS	814.50
First Community Bank	25.10
Frankenmuth Insurance	11.00
Gaslight Media	360.00
Gordon Food Service	142.47
Harbor Springs Chamber of Commerce	115.00
Jane Millar	3,879.70
Karen Cole	1,763.95
Kirstyn Horan	2,390.89
Mason & Kammermann	980.00
McCardel Water Conditioning	153.00
MCDRPCA	40.44
Meyer Hardware	15.97
New York Restaurant	100.00
Northern Michigan Review	1,130.60
Online Payroll Service Fee	70.00
Palette Bistro	50.00
Payroll Distribution	77,906.42
Pellston High School	1,000.00
Petoskey Chamber of Commerce	660.00
Petoskey Cinema	1,131.25
Pitney Bowes	1,225.93
Roast & Toast	189.00
Rotary	449.75
Rotary Club of Petoskey	276.25
RP Payroll Distribution	31,786.34
Sign & Design	125.00
Sky's the Limit	133.97
Spectrum Business	144.94
St. Francis Xavier	4,500.00
State Bar of Michigan	155.00
State of Michigan	20.00
Taylor Rental	499.00
The 501 Alliance	583.61
The Print Shop	2,106.00

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through August 2017

	<u>Jan - Aug 17</u>
The Villager	75.00
Top of Michigan Trails Council	50.00
Trophy Case	76.62
Wanda Joseph	4,512.04
TOTAL	<u><u>150,691.61</u></u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through August 2017

Jan - Aug 17

Ordinary Income/Expense	
Income	
CDP	9,120.00
CDRP Funds	
1st Quarter	12,131.35
2nd Quarter	10,109.46
3rd Quarter	8,087.57
Total CDRP Funds	30,328.38
County Funding	
Charlevoix	24,750.00
Emmet	24,333.75
Total County Funding	49,083.75
Donation	
Designated Gift	50.00
Donor Campaign	
Board Member	1,625.00
Community	1,876.00
Staff	178.00
Mediator	600.00
Total Donor Campaign	4,279.00
Donation - Other	114.00
Total Donation	4,443.00
Fees	
ACVS	2,000.00
Breach of Contract	1,350.00
Cancellation	200.00
Divorce	3,175.00
Domestic	235.00
General Civil	300.00
Guardianship	200.00
Real Estate	560.00
Shoplifting	200.00
SPED	3,000.00
Total Fees	11,220.00
Fund Raising	
Theatre Party Charlevoix	
Tickets	25.00
Supporter	50.00
Sponsor	525.00
Total Theatre Party Charlevoix	600.00
Theatre Party Petoskey	
Supporter	850.00
Donation	857.35
Raffle	262.50
Refund	400.00
Sponsor	6,525.00
Tickets	3,200.00

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through August 2017

	<u>Jan - Aug 17</u>
Tip Jar	13.00
Total Theatre Party Petoskey	<u>12,107.85</u>
Total Fund Raising	12,707.85
Grants	
Restorative Practices	16,022.73
Charlevoix Foundation	875.00
Petoskey Foundation	875.00
Revenue Sharing	2,200.00
Rotary Club of Petoskey	694.00
Total Grants	<u>20,666.73</u>
Interest	219.41
Refund	559.80
Reimbursement Income	428.89
Training & Workshops	
40-Hour	8,050.00
Total Training & Workshops	<u>8,050.00</u>
VORP	
Charlevoix	7,470.00
Emmet	5,890.00
Total VORP	<u>13,360.00</u>
Total Income	160,187.81
Expense	
RP	
Mileage	198.48
Payroll Expense	2,878.76
Salaries & Wages	28,907.58
Contractual	2,000.00
Total RP	<u>33,984.82</u>
Accounting	935.00
Advertising	996.00
Charlevoix Office	
Rent	900.00
Telephone	139.96
Total Charlevoix Office	<u>1,039.96</u>
Communications	
Internet	524.90
Telephone	1,382.63
Total Communications	<u>1,907.53</u>
Contractual	3,502.00
Fringe Benefits	
Supplemental Insurance	113.70
Life Insurance	404.70
Dental Insurance	212.56
Health Insurance	2,590.06

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through August 2017

	<u>Jan - Aug 17</u>
Unemployment	583.61
Total Fringe Benefits	3,904.63
Grant Expense	
Restorative Practices	88.69
Total Grant Expense	88.69
Insurance	
Worker's Compensation	11.00
Total Insurance	11.00
Occupancy	
Rent	4,500.00
Total Occupancy	4,500.00
Other	
Board	915.52
Executive Director	1,910.19
Hospitality	675.84
Licenses, Fees, Dues	585.54
PD	530.50
Theatre Party Petoskey	3,973.12
Theatre Party Charlevoix	122.52
Total Other	8,713.23
Payroll Expenses	6,275.07
Postage	1,225.93
Printing	1,447.00
Salaries and Wages	71,631.35
Supplies	2,373.67
Training	
Sault Ste. Marie	8.00
Beaver Island	5.00
40-Hour	5,928.33
Total Training	5,941.33
Travel	
Lodging	284.36
Meals	77.30
Mileage	1,846.74
Other	6.00
Total Travel	2,214.40
Void	0.00
Total Expense	150,691.61
Net Ordinary Income	9,496.20
Net Income	9,496.20

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
August 2017

	<u>Aug 17</u>
Chemical Bank	160.87
City of Charlevoix	100.00
EPS	180.00
Gaslight Media	45.00
Jane Millar	495.45
Kirstyn Horan	343.66
Online Payroll Service Fee	10.00
Payroll Distribution	11,030.94
Rotary	252.50
RP Payroll Distribution	2,928.08
St. Francis Xavier	500.00
The Print Shop	68.00
Top of Michigan Trails Council	50.00
TOTAL	<u>16,164.50</u>

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

	Aug 31, 17	Aug 31, 16	\$ Change	% Change
ASSETS				
Current Assets				
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	5,984.40	5,964.49	19.91	0.3%
CD Char State Bank	12,261.49	12,208.47	53.02	0.4%
CD Chemical Bank	6,607.30	6,582.63	24.67	0.4%
CD Chemical Bank	6,248.73	6,225.39	23.34	0.4%
CD Chemical Bank	6,430.45	6,398.46	31.99	0.5%
CD First Comm. Bank	7,880.97	7,844.98	35.99	0.5%
CD First Comm. Bank	5,623.22	5,593.36	29.86	0.5%
Checking 1st Community Bank	45,142.15	44,031.27	1,110.88	2.5%
Money Market Fifth Third	5,000.77	5,000.21	0.56	0.0%
Money Market PNC	5,001.49	5,000.25	1.24	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	8,092.43	0.00	0.0%
Savings Chemical Bank	20,302.24	20,291.26	10.98	0.1%
Total Checking/Savings	150,522.55	149,156.37	1,366.18	0.9%
Total Current Assets	150,522.55	149,156.37	1,366.18	0.9%
Fixed Assets				
Accumulated Depreciation	-29,933.79	-27,646.79	-2,287.00	-8.3%
Equipment				
Purchase	13,177.10	12,327.70	849.40	6.9%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
Total Equipment	40,087.15	39,237.75	849.40	2.2%
Total Fixed Assets	10,153.36	11,590.96	-1,437.60	-12.4%
Other Assets				
Investments - CCCF	11,677.77	11,677.77	0.00	0.0%
Investments - PHSACF	13,457.15	13,457.15	0.00	0.0%
Total Other Assets	25,134.92	25,134.92	0.00	0.0%
TOTAL ASSETS	185,810.83	185,882.25	-71.42	0.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
RP Michigan Unemployment	667.34	0.00	667.34	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	945.00	653.00	292.00	44.7%
Fica Tax Withheld	1,551.53	1,232.39	319.14	25.9%
Michigan Unemployment	1,879.10	1,003.78	875.32	87.2%
State Income Tax Withheld	419.70	331.04	88.66	26.8%
Total Other Current Liabilities	6,082.09	3,220.21	2,861.88	88.9%
Total Current Liabilities	6,082.09	3,220.21	2,861.88	88.9%
Total Liabilities	6,082.09	3,220.21	2,861.88	88.9%
Equity				
*Retained Earnings	170,232.55	159,523.85	10,708.70	6.7%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	9,496.20	23,138.20	-13,642.00	-59.0%
Total Equity	179,728.74	182,662.04	-2,933.30	-1.6%
TOTAL LIABILITIES & EQUITY	185,810.83	185,882.25	-71.42	0.0%