

DECEMBER FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds		40,437.84	40,437.83	40,437.84	43,747.09
Boyer City Refund	335.86	1,343.44		1,343.44	
Agency Funds					
A. Charlevoix County		33,000.00	33,000.00	33,000.00	33,000.00
B. Emmet County	2,208.75	32,445.00	32,445.00	32,445.00	32,445.00
C. VORP Charlevoix		9,960.00	10,000.00	9,960.00	10,000.00
D. VORP Emmet		8,835.00	8,835.00	8,835.00	8,835.00
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	9,120.00
E. Fees for Service	850.00	9,195.00	7,500.00	9,195.00	8,510.00
F. ACVS Fees		4,400.00	7,600.00	4,400.00	4,700.00
G. SPED Fees		6,400.00	6,000.00	6,400.00	5,000.00
H. Donations		164.00	500.00	164.00	187.45
I. Donor Campaign	250.00	5,654.00	1,000.00	5,654.00	570.00
K. Theatre Party Petoskey			13,500.00		
1. Sponsorships		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		
1. Sponsorships		3,275.00		3,275.00	3,050.00
2. Ticket Sales		1,505.00		1,505.00	1,735.00
3. Other		469.00		469.00	475.00
M. Reimbursement/Refund	254.13	1,279.91		1,279.91	844.64
N. Interest	20.91	310.08	150.00	310.08	165.14
O. Training					
1. 40-Hour		8,050.00	1,000.00	8,050.00	
2. Oakland Meditation					1,000.00
3. Agreement Writing					325.00
4. Gryphon Place					406.82
P. GovPayNet					160.00
Grants					
A. Charlevoix Foundation		1,075.00		1,075.00	3,278.00
B. Petoskey Foundation		875.00		875.00	6,573.00
C. SCAO - CDP - GVSU					2,269.44
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	
Transfer from Savings					
GENERAL INCOME	3,919.65	192,795.12	178,747.83	192,795.12	195,573.08
Restorative Practices (RP)		31,283.98		31,283.98	7,600.00
Bonus Funds (BF)		38,386.11		38,386.11	
GENERAL + RP + BF INCOME	3,919.65	262,465.21	178,747.83	262,465.21	203,173.08
In Kind					
A. Accounting Services		350.00	300.00	350.00	900.00
B. Volunteer Mediators	14,063.00	169,176.00	123,100.00	169,176.00	142,687.50
C. Volunteer Labor		200.00		200.00	1,550.00
D. Volunteer Training		1,200.00	600.00	1,200.00	
E. Mediation Locations	1,050.00	5,900.00	5,000.00	5,900.00	4,750.00
F. Rent	1,300.00	15,600.00	15,600.00	15,600.00	15,600.00
G. Equipment/Supplies		400.00	200.00	400.00	11,193.23
H. Cell Phone		1,621.00	1,400.00	1,621.00	1,310.87
I. Theatre Party Petoskey		3,579.41	2,000.00	3,579.41	3,490.50
J. Theatre Party Charlevoix			2,000.00		
K. Training Locations		500.00	500.00	500.00	
L. Mileage	582.97	630.22	500.00	630.22	528.74
M. GoToMyPC	23.95	287.40	287.40	287.40	301.35
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	130.51	2,594.58		2,594.58	1,103.09
IN KIND INCOME	17,150.43	202,038.61	151,487.40	202,038.61	183,687.04
GENERAL + IN KIND INCOME	21,070.08	394,833.73	330,235.23	394,833.73	379,260.12

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	7,932.54	108,534.73	105,803.00	108,534.73	107,547.10
B. FICA	658.02	9,253.77	8,093.93	9,253.77	9,025.76
C. Worker's Compensation		466.00	476.00	466.00	476.00
D. Unemployment		583.61	1,059.60	583.61	1,463.59
E. Insurance/Education		5,252.25	5,460.00	5,252.25	5,012.17
F. Boyne City Salaries & Wages	312.00	1,248.00		1,248.00	
G. Boyne City FICA	23.88	95.48		95.48	
2. Accounting		2,405.00	4,150.00	2,405.00	4,150.00
3. Advertising		1,931.00	1,920.00	1,931.00	10,747.89
4. Charlevoix Office					
A. Rent		1,300.00	1,200.00	1,300.00	1,300.00
B. Telephone	39.99	234.94	360.00	234.94	745.49
5. Communications					
A. Telephone	139.96	2,212.39	2,453.00	2,212.39	2,335.00
B. Internet	64.98	749.84	720.00	749.84	585.93
6. Contractual	250.00	5,294.50	3,424.00	5,294.50	5,398.00
7. Equipment					
A. Purchase			3,627.55		499.00
B. Repair & Maintenance					
8. Insurance					
A. Employment Practices	224.00	224.00	224.00	224.00	
B. Directors & Officers	1,250.00	1,250.00	1,270.00	1,250.00	1,474.00
C. Commercial Umbrella		300.00	300.00	300.00	300.00
D. Business Protection		430.00	430.00	430.00	430.00
9. Occupancy - Rent		6,500.00	6,000.00	6,500.00	6,500.00
10. Other					
A. Board	17.72	946.40	714.00	946.40	827.48
B. Executive Director	883.33	3,356.83	2,200.00	3,356.83	2,350.69
C. Hospitality	545.87	1,237.60	775.00	1,237.60	675.69
D. Licenses, Fees, Dues	10.00	1,089.17	1,060.75	1,089.17	1,335.15
E. PD		755.50	3,500.00	755.50	930.00
F. Staff Retreat		265.11	200.00	265.11	222.5
G. Theatre Party Petoskey		3,973.12	3,460.00	3,973.12	4,017.66
H. Theatre Party Charlevoix		2,789.19	2,495.00	2,789.19	2,924.20
I. Miscellaneous		100.00		100.00	
J. 25th Anniversary		1,125.02		1,125.02	20
11. Postage	167.48	2,083.51	1,800.00	2,083.51	1,976.75
12. Printing		2,353.00	2,500.00	2,353.00	2,530.00
13. Reimbursement					160.00
14. Supplies		2,746.49	3,300.00	2,746.49	4,199.56
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
F. Agreement Writing					700.84
G. Gryphon Place					424.82
16. Travel					
A. Lodging	84.00	697.45	600.00	697.45	616.42
B. Meals	91.95	176.50	252.00	176.50	166.37
C. Mileage	2,216.88	5,030.73	4,420.00	5,030.73	5,607.13
D. Other		6.00		6.00	3.50
17. NCM Restorative Practices		88.69		88.69	2298
GENERAL EXPENSES	14,912.60	183,027.15	178,747.83	183,027.15	190,495.93
Restorative Practices (RP) Expenses	3,358.76	52,537.81		52,537.81	
Bonus Funds (BF) Expenses	1,994.56	10,997.60		10,997.60	
Depreciation	3,339.59	3,339.59		3,339.59	2,287.00

GENERAL + RP + BF + Depreciation	23,605.51	249,902.15	178,747.83	249,902.15	192,782.93
General Income - General Expenses	-10,992.95	9,767.97		9,767.97	5,077.15

RESTORATIVE PRACTICES GRANT

INCOME CATEGORY	MONTH	2017 YTD	2016-2018 GTD	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	16,022.73				
September 2017 Payment		11,868.21	11,868.21				
November 2017 Payment		3,393.04	3,393.04				
RP Income	0.00	31,283.98	38,883.98	76,000.00	76,000.00		
EXPENSE CATEGORY	MONTH	2017 YTD	2016-2018 GTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
A. Salaries	2,720.00	43,361.40	43,361.40	63,094.00	63,094.00		
B. FICA	208.08	3,964.22	3,964.22	4,826.70	4,826.70		
C. Unemployment				627.94	627.94		
D. Worker's Comp				868.00	868.00		
E. Supplies		382.40	382.40	500.00	500.00		19.08
F. Mileage	430.68	829.79	829.79	1,083.36	1,083.36	146.04	
G. Pellston		2,000.00	2,000.00	2,500.00	2,500.00		
H. Boyne City		2,000.00	2,000.00	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	3,358.76	52,537.81	52,537.81	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	-3,358.76	-21,253.83	-13,653.83	0.00	0.00	-546.04	-2,386.69

BONUS FUNDS				
INCOME	MONTH	2017 YTD	2017-2018 YTD	2017-2018 BUDGET
		38,386.11	38,386.11	38,386.11
EXPENSES				
Salaries & Wages	1,842.00	10,131.00	10,131.00	34,077.00
FICA	152.56	814.55	814.55	2,601.53
Unemployment		52.05	52.05	1,020.21
Worker's Compensation				687.37
TOTAL EXPENSES	1,994.56	10,997.60	10,997.60	38,386.11
GAIN/LOSS		27,388.51	27,388.51	0.00

NORTHERN COMMUNITY MEDIATION
Profit & Loss
December 2017

	<u>Dec 17</u>
Ordinary Income/Expense	
Income	
BC Reimbursement	335.86
Donation	
Donor Campaign	
Community	250.00
Total Donor Campaign	<u>250.00</u>
Total Donation	250.00
Fees	
Breach of Contract	100.00
Divorce	550.00
General Civil	100.00
Landlord/Tenant	100.00
Total Fees	<u>850.00</u>
Interest	20.91
Refund	254.13
VORP	
Emmet	2,208.75
Total VORP	<u>2,208.75</u>
Total Income	3,919.65
Expense	
BF Payroll Expenses	152.56
BF Salaries & Wages	1,842.00
BC Payroll Expense	23.88
BC Salaries & Wages	312.00
RP	
Mileage	430.68
Payroll Expense	208.08
Salaries & Wages	2,720.00
Total RP	<u>3,358.76</u>
Charlevoix Office	
Telephone	39.99
Total Charlevoix Office	<u>39.99</u>
Communications	
Internet	64.98
Telephone	139.96
Total Communications	<u>204.94</u>
Contractual	250.00
Depreciation	3,339.59
Insurance	
Directors & Officers	1,250.00
Employment Practices	224.00
Total Insurance	<u>1,474.00</u>
Other	

3:03 PM
01/09/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
December 2017

	<u>Dec 17</u>
Board	17.72
Executive Director	883.33
Hospitality	545.87
Licenses, Fees, Dues	10.00
Total Other	1,456.92
Payroll Expenses	658.02
Postage	167.48
Salaries and Wages	7,932.54
Travel	
Lodging	84.00
Meals	91.95
Mileage	2,216.88
Total Travel	2,392.83
Total Expense	23,605.51
Net Ordinary Income	-19,685.86
Net Income	-19,685.86

5:01 PM
01/09/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
December 2017

	<u>Dec 17</u>
Amy Stikovich	32.00
BC Payroll Distribution	335.88
Beards Brewery	43.05
BF Payroll Distribution	1,994.56
Bill & Carol's	113.77
Bob Charlton	47.00
Bruce Herbert	206.10
Caitlin Koucky	10.00
Caroline Smith	98.18
Charter Communications	244.93
Connie Saltonstall	302.30
Dan McGuire	250.00
Denise Drake	49.00
Frankenmuth Insurance	1,474.00
Hugh Conklin	323.50
Jane Millar	863.70
Jeff Higgs	81.10
Jim Raber	70.00
Julienne Tomatoes	248.85
Karen Cole	104.85
Katie Eberly	71.00
Kristy Whitman	44.02
Kristyn Balog	34.15
Lou Diaz	204.55
Meijer	22.19
Nan Casey	7.00
Online Payroll Service Fee	10.00
Payroll Distribution	8,590.56
Pitney Bowes	167.48
Ron Moore	118.00
RP Payroll Distribution	2,928.08
Ruthie Brown	56.00
Sky's the Limit	73.99
Stafford's Hospitality	643.98
Susan Hannah	402.15
TOTAL	<u>20,265.92</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through December 2017

	<u>Jan - Dec 17</u>
Ordinary Income/Expense	
Income	
BC Reimbursement	1,343.44
CDP	9,120.00
CDRP Funds	
Bonus	38,386.11
1st Quarter	12,131.35
2nd Quarter	10,109.46
3rd Quarter	18,197.03
Total CDRP Funds	78,823.95
County Funding	
Charlevoix	33,000.00
Emmet	32,445.00
Total County Funding	65,445.00
Donation	
Designated Gift	50.00
Donor Campaign	
Board Member	1,625.00
Community	3,051.00
Staff	178.00
Mediator	800.00
Total Donor Campaign	5,654.00
Donation - Other	114.00
Total Donation	5,818.00
Fees	
ACVS	4,400.00
Breach of Contract	1,750.00
Cancellation	200.00
Divorce	4,700.00
Domestic	485.00
General Civil	800.00
Guardianship	200.00
Landlord/Tenant	100.00
Probate	100.00
Real Estate	560.00
Shoplifting	300.00
SPED	6,400.00
Total Fees	19,995.00
Fund Raising	
Theatre Party Charlevoix	
Other	469.00
Tickets	1,505.00
Supporter	500.00
Sponsor	2,775.00
Total Theatre Party Charlevoix	5,249.00
Theatre Party Petoskey	
Supporter	850.00

3:36 PM
01/09/18
Cash Basis

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2017

	<u>Jan - Dec 17</u>
Donation	857.35
Raffle	262.50
Refund	400.00
Sponsor	6,525.00
Tickets	3,200.00
Tip Jar	13.00
Total Theatre Party Petoskey	12,107.85
Total Fund Raising	17,356.85
Grants	
Restorative Practices	31,283.98
Charlevoix Foundation	1,075.00
Petoskey Foundation	875.00
Revenue Sharing	2,200.00
Rotary Club of Petoskey	694.00
Total Grants	36,127.98
Interest	310.08
Refund	851.02
Reimbursement Income	428.89
Training & Workshops	
40-Hour	8,050.00
Total Training & Workshops	8,050.00
VORP	
Charlevoix	9,960.00
Emmet	8,835.00
Total VORP	18,795.00
Total Income	262,465.21
Expense	
Reconciliation Discrepancies	0.02
BF Fringe Benefits	
Unemployment	52.05
Total BF Fringe Benefits	52.05
BF Payroll Expenses	814.55
BF Salaries & Wages	10,131.00
BC Payroll Expense	95.48
BC Salaries & Wages	1,248.00
RP	
Supplies	382.40
Mileage	829.79
Payroll Expense	3,964.22
Salaries & Wages	43,361.40
Contractual	4,000.00
Total RP	52,537.81
Accounting	2,405.00
Advertising	1,931.00
Charlevoix Office	

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2017

	Jan - Dec 17
Rent	1,300.00
Telephone	234.94
Total Charlevoix Office	1,534.94
Communications	
Internet	749.84
Telephone	2,212.39
Total Communications	2,962.23
Contractual	5,294.50
Depreciation	3,339.59
Fringe Benefits	
Supplemental Insurance	341.00
Life Insurance	404.70
Dental Insurance	292.27
Health Insurance	4,214.28
Unemployment	583.61
Total Fringe Benefits	5,835.86
Grant Expense	
Restorative Practices	88.69
Total Grant Expense	88.69
Insurance	
Business Protector	730.00
Directors & Officers	1,250.00
Employment Practices	224.00
Worker's Compensation	466.00
Total Insurance	2,670.00
Occupancy	
Rent	6,500.00
Total Occupancy	6,500.00
Other	
25th Anniversary	1,125.02
Board	946.40
Executive Director	3,356.83
Hospitality	1,237.60
Licenses, Fees, Dues	1,089.15
Misc.	100.00
PD	755.50
Staff Retreat	265.11
Theatre Party Petoskey	3,973.12
Theatre Party Charlevoix	2,789.19
Total Other	15,637.92
Payroll Expenses	9,253.77
Postage	2,083.51
Printing	2,353.00
Salaries and Wages	108,534.73
Supplies	2,746.49
Training	

3:36 PM
01/09/18
Cash Basis

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2017

	<u>Jan - Dec 17</u>
Sault Ste. Marie	8.00
Beaver Island	5.00
40-Hour	<u>5,928.33</u>
Total Training	5,941.33
Travel	
Lodging	697.45
Meals	176.50
Mileage	5,030.73
Other	<u>6.00</u>
Total Travel	5,910.68
Void	<u>0.00</u>
Total Expense	249,902.15
Net Ordinary Income	12,563.06
Net Income	<u>12,563.06</u>

5:01 PM
01/09/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through December 2017

	<u>Jan - Dec 17</u>
Abuzz Creative	1,870.00
American Spoon	47.80
Amy Stikovich	32.00
BC Payroll Distribution	1,343.48
Beards Brewery	43.05
BF Payroll Distribution	10,945.55
Bill & Carol's	113.77
Bob Charlton	47.00
Boyne Area Chamber of Commerce	365.00
Boyne City High School	2,000.00
Boyne City Tap Room	222.44
Bruce Herbert	206.10
Cafe Sante	50.00
Caitlin Koucky	10.00
Caroline Smith	98.18
Chandler's	100.00
Charlevoix Chamber of Commerce	380.00
Charlevoix Cinema	184.00
Charlevoix County Community Foundation	30.00
Charlevoix Public Library	187.50
Charter Communications	2,782.23
Chemical Bank	3,169.36
City of Charlevoix	1,300.00
City Park Grill	166.62
Connie Saltonstall	302.30
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	3,463.00
Denise Drake	49.00
Dog Eat Dog Graphic Designs	250.00
Domain Listings	228.00
East Jordan Chamber of Commerce	170.00
East Park Tavern	1,389.25
Emmet County Recycling	80.00
EPS	994.50
First Community Bank	50.20
Frankenmuth Insurance	2,670.00
Gaslight Media	450.00
Genesee County Bar Foundation	50.00
Gordon Food Service	142.47
Harbor Springs Chamber of Commerce	115.00
Hugh Conklin	323.50
Jane Millar	5,648.13
Jeff Higgs	81.10
Jim Raber	70.00
Julienne Tomatoes	248.85
Karen Cole	3,830.57
Katie Eberly	71.00
Kirstyn Horan	3,421.35
Kristy Whitman	111.85
Kristyn Balog	34.15
Leadership Charlevoix County	300.00
Lou Diaz	204.55

5:01 PM
01/09/18
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through December 2017

	<u>Jan - Dec 17</u>
MACM Conference	225.00
Mason & Kammermann	2,450.00
McCardel Water Conditioning	313.00
MCDRPCA	40.44
McLaren Northern Michigan Foundation	100.00
Meijer	22.19
Meyer Hardware	15.97
Nan Casey	7.00
New York Restaurant	100.00
Northern Michigan Review	1,248.54
Online Payroll Service Fee	110.00
Palette Bistro	50.00
Payroll Distribution	117,788.50
Pellston High School	2,000.00
Petoskey Chamber of Commerce	760.00
Petoskey Cinema	1,131.25
Pitney Bowes	2,242.21
Roast & Toast	189.00
Ron Moore	118.00
Rotary	872.25
Rotary Club of Petoskey	276.25
RP Payroll Distribution	47,325.62
Ruthie Brown	56.00
Sign & Design	599.00
Sky's the Limit	207.96
Spectrum Business	144.94
St. Francis Xavier	6,500.00
Stafford's Hospitality	909.09
State Bar of Michigan	155.00
State of Michigan	20.00
Susan Hannah	402.15
Taylor Rental	499.00
The 501 Alliance	635.66
The Print Shop	3,611.00
The Villager	75.00
Top of Michigan Trails Council	50.00
Trophy Case	94.62
Wanda Joseph	4,512.04
Women's Resource Center	67.00
TOTAL	<u>246,525.47</u>

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

	Dec 31, 17	Dec 31, 16	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Savings 4Front	15,838.96	15,815.22	23.74	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	6,613.96	6,587.59	26.37	0.4%
CD Chemical Bank 804631	6,264.40	6,233.21	31.19	0.5%
CD Chemical Bank 806536	6,438.55	6,406.50	32.05	0.5%
CD First Comm. Bank 60302215	7,880.97	7,844.98	35.99	0.5%
CD First Comm. Bank 60302716	5,623.22	5,593.36	29.86	0.5%
Checking 1st Community Bank	52,088.10	34,354.96	17,733.14	51.6%
Money Market Fifth Third	5,000.89	5,000.53	0.36	0.0%
Money Market PNC	5,002.32	5,000.42	1.90	0.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chase	0.00	8,092.43	-8,092.43	-100.0%
Savings Chemical Bank	20,304.76	20,294.64	10.12	0.1%
Total Checking/Savings	149,409.97	139,577.68	9,832.29	7.0%
Total Current Assets	149,409.97	139,577.68	9,832.29	7.0%
Fixed Assets				
Accumulated Depreciation	-33,273.38	-29,933.79	-3,339.59	-11.2%
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	6,813.77	9,303.96	-2,490.19	-26.8%
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	184,811.44	174,883.76	9,927.68	5.7%