

DECEMBER 2016

INCOME CATEGORY	MONTH	2016 YTD	2016 Budget	2016 Project	2015 YTD
CDRP Funds		43,747.09	43,747.09	43,747.09	48,012.92
Agency Funds					
A. Charlevoix County	8,111.25	33,000.00	33,000.00	33,000.00	33,000.00
B. Emmet County		32,445.00	30,900.00	32,445.00	30,900.00
C. VORP Charlevoix		10,000.00	10,000.00	10,000.00	8,930.00
D. VORP Emmet	2,208.75	8,835.00	8,835.00	8,835.00	7,833.75
E. CDP Charlevoix		9,120.00	9,120.00	9,120.00	8,000.00
F. Fees for Service	1,100.00	8,510.00	7,000.00	8,510.00	6,670.00
G. ACVS Fees		4,700.00	3,000.00	4,700.00	2,500.00
H. SPED Fees		5,000.00	3,600.00	5,000.00	3,200.00
I. Donations		187.45	50.00	187.45	46.90
J. Donor Campaign		570.00	3,500.00	570.00	4,407.50
K. Theatre Party - Petoskey					
1. Sponsorships		7,075.00	6,425.00	7,075.00	6,425.00
2. Ticket Sales		4,075.00	2,375.00	4,075.00	2,375.00
3. Other		1,526.50	1,573.00	1,526.50	1,573.90
L Theatre Party - Charlevoix					
1. Sponsorships	100.00	3,050.00		3,050.00	
2. Ticket Sales		1,735.00		1,735.00	
3. Other		475.00		475.00	
M. Reimbursement/Rebate	100.00	844.64		844.64	1,650.97
N. Interest	14.07	165.14	95.00	165.14	223.88
O. Training					
1. 40-Hour					1,550.00
2. Roundtables					
3. Oakland Mediation		1,000.00		1,000.00	
4. Agreement Writing		325.00		325.00	
5. Advanced Fall					200.00
6. Gryphon Place		406.82		406.82	
P. GovPayNet		160.00		160.00	
Grants					
A. SCAO - RJ - WMU					
B. Charlevoix Foundation		3,278.00		3,278.00	4,280.00
C. Petoskey Foundation		6,573.00	3,287.00	6,573.00	2,060.00
D. United Way		500.00	500.00	500.00	3,349.75
E. SCAO - CDP - GVSU		2,269.44		2,269.44	
F. Revenue Sharing					1,325.00
G. Bar Assóciation					2,000.00
H. Women Who Care		6,000.00	6,000.00	6,000.00	
I. Rotary Club of Petoskdey					677.00
Transfer from Savings					
GENERAL INCOME	11,634.07	195,573.08	173,007.09	195,573.08	181,191.57
Restorative Practices (RP)	7,600.00	7,600.00		7,600.00	
GENERAL + RP INCOME	19,234.07	203,173.08		203,173.08	
In Kind					
A. Accounting Services		900.00	300.00	900.00	300.00
B. Volunteer Mediators	4,087.50	142,687.50	123,038.00	142,687.50	112,785.00
C. Volunteer Labor		1,550.00		1,550.00	
D. Volunteer Training					600.00
E. Mediation Locations	200.00	4,750.00	5,020.00	4,750.00	4,600.00
F. Rent	1,300.00	15,600.00	15,600.00	15,600.00	14,300.00
G. Equipment/Supplies		11,193.23	550.00	11,193.23	550.18
H. Cell Phone	112.17	1,310.87	1,380.00	1,310.87	1,263.33
I. Theatre Party		3,490.50	3,000.00	3,490.50	3,313.00
J. Training Locations			400.00		500.00
K. Mileage	482.50	528.74	500.00	528.74	
L. GoToMyPC	23.95	301.35	305.00	301.35	278.35
M. Miscellaneous		271.76		271.76	285.67
N. Executive Director	70.50	1,103.09		1,103.09	
IN KIND INCOME	6,276.62	183,687.04	150,093.00	183,687.04	138,775.53
TOTAL + IN KIND INCOME	25,510.69	386,860.12	323,100.09	386,860.12	319,967.10

EXPENSE CATEGORY	MONTH	2016 YTD	2016 Budget	2016 Project	2015 YTD
1. Personnel					
A. Salaries	8,138.70	107,547.10	105,803.00	105,547.10	103,579.46
B. FICA	640.40	9,025.76	8,093.93	9,025.76	8,789.28
C. Worker's Compensation		476.00	594.00	476.00	545.00
D. Unemployment		1,463.59	1,058.03	1,463.59	672.50
E. Insurance/Education	469.65	5,012.17	5,460.00	5,012.17	4,804.13
2. Accounting		4,150.00	2,400.00	4,150.00	2,380.00
3. Advertising	130.00	10,747.89	5,712.00	10,747.89	2,176.40
4. Charlevoix Office					
A. Rent	100.00	1,300.00	1,200.00	1,300.00	1,400.00
B. Telephone	29.99	745.49	1,195.00	745.49	1,203.29
5.. Communications					
A. Telephone		2,335.00	2,560.00	2,335.00	2,573.98
B. Internet	15.00	585.93	840.00	585.93	832.00
6. Contractual		5,398.00	2,880.00	5,398.00	5,658.93
7. Equipment					
A. Purchase		499.00	650.00	499.00	4,320.70
B. Repair & Maintenance			2,800.00		
8. Insurance					
A. Employment Practices			224.00		224.00
B. Directors & Officers	1,474.00	1,474.00	1,270.00	1,474.00	1,270.00
C. Commercial Umbrella		300.00	300.00	300.00	300.00
D. Business Protection		430.00	430.00	430.00	430.00
9. Miscellaneous					10.00
10. Occupancy - Rent	500.00	6,500.00	6,000.00	6,500.00	6,000.00
11. Other					
A. Board	16.66	827.48	818.00	827.48	823.59
B. Executive Director	626.44	2,350.69	2,030.00	2,350.69	1,920.46
C. Hospitality	360.30	675.69	752.63	675.69	1,285.09
D. Licenses, Fees, Dues	120.00	1,335.15	1,045.75	1,335.15	1,107.96
E. PD		930.00	0.00	930.00	986.47
F. Staff Retreat	222.50	222.50	200.00	222.50	206.66
G. Theatre Party - Petoskey		4,017.66	2,641.00	4,017.66	4,042.67
H. Theatre Party - Charlevoix		2,924.20		2,924.20	
I. Miscellaneous		20.00		20.00	
J. Donation					75.00
12. Postage	167.48	1,976.75	1,515.00	1,976.75	1,681.44
13. Printing		2,530.00	2,950.00	2,530.00	3,124.50
14. Reimbursement		160.00		160.00	1,389.37
15. Supplies	176.21	4,199.56	2,900.00	4,199.56	2,947.83
16. Training					
A. 40-Hour					5,805.65
B. Roundtables			30.00		
C. General Civil			1,050.00		
D. Oakland Mediation Center		519.24		519.24	
E. Agreement Writing		700.84		700.84	
F. Advanced Fall					818.42
G. Gryphon Place		424.82		424.82	
17. Travel					
A. Lodging	189.04	616.42	180.00	616.42	886.36
B. Meals	49.08	166.37	133.00	166.37	90.59
C. Mileage	2,997.21	5,607.13	7,291.75	5,607.13	5,207.34
D. Other		3.50		3.50	80.97
18. Restorative Practices (RP)	250.00	2,298.00		2,298.00	
GENERAL EXPENSES	16,672.66	190,495.93	173,007.09	188,495.93	179,650.04
19. General Income - General Expenses	-7,038.59	5,077.15		5,077.15	1,541.53
Comparison of Income & Expenses	9,634.07	195,573.08		193,573.08	181,191.57
Depreciation	2,287.00	2,287.00		2,287.00	2,523.00
GENERAL EXPENSES + DEPRECIATION	18,959.66	192,782.93		190,782.93	182,173.04
Restorative Practices (RP)					
GENERAL + RP EXPENSES					

RESTORATIVE PRACTICES GRANT

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 Payment		7,600.00	76,000.00	76,000.00		
RP Income		7,600.00	76,000.00	76,000.00		
EXPENSE CATEGORY	MONTH	2016-2018 YTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
A. Salaries			63,094.00	63,094.00		
B. FICA			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		
F. Mileage			1,083.36	1,083.36	146.04	
G. Pellston						
H. Boyne City						
I. Contractual			5,000.00	5,000.00	400.00	260.00
J. Equipment Purchase						1,788.00
K. Printing	250.00					250.00
RP EXPENSES	250.00	0.00	76,000.00	76,000.00	546.04	2,298.00
Gain (Loss)		7,600.00	0.00	0.00	-546.04	-2,298.00

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
December 2016

	<u>Dec 16</u>
Ordinary Income/Expense	
Income	
County Funding	
Emmet	8,111.25
Total County Funding	<u>8,111.25</u>
Fees	
Breach of Contract	100.00
Cancellation	50.00
Divorce	800.00
Employer/Employee	100.00
Real Estate	50.00
Total Fees	<u>1,100.00</u>
Fund Raising	
Theatre Party Charlevoix	
Sponsor	100.00
Total Theatre Party Charlevoix	<u>100.00</u>
Total Fund Raising	100.00
Grants	
Restorative Practices	7,600.00
Total Grants	7,600.00
Interest	14.07
Refund	100.00
VORP	
Emmet	2,208.75
Total VORP	<u>2,208.75</u>
Total Income	19,234.07
Expense	
Christmas Gift	2,000.00
Advertising	130.00
Charlevoix Office	
Rent	100.00
Telephone	29.99
Total Charlevoix Office	<u>129.99</u>
Communications	
Internet	15.00
Total Communications	15.00
Depreciation Expense	2,287.00
Fringe Benefits	
Dental Insurance	34.57
Health Insurance	435.08
Total Fringe Benefits	<u>469.65</u>
Grant Expense	
Restorative Practices	250.00

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
December 2016

	<u>Dec 16</u>
Total Grant Expense	250.00
Insurance	
Directors & Officers	1,474.00
Total Insurance	1,474.00
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Board	16.66
Executive Director	626.44
Hospitality	360.30
Licenses, Fees, Dues	120.00
Staff Retreat	222.50
Total Other	1,345.90
Payroll Expenses	640.40
Postage	167.48
Salaries and Wages	8,138.70
Supplies	176.21
Travel	
Lodging	189.04
Meals	49.08
Mileage	2,997.21
Total Travel	3,235.33
Void	0.00
Total Expense	20,959.66
Net Ordinary Income	-1,725.59
Net Income	-1,725.59

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
December 2016

	<u>Dec 16</u>
Bill O'Brien	33.60
Bruce Herbert	117.95
Charter Communications	29.99
Chemical Bank	125.21
Christine Gebhard	1.05
City of Charlevoix	100.00
Connie Saltonstall	335.30
D&W Fresh Market	60.99
Debbie Neidhamer	70.00
Dick Hendrian	14.00
Gaslight Media	45.00
Harbor Brenn Agency	1,474.00
Hugh Conklin	179.03
Jane Millar	1,542.74
Jeff Higgs	138.60
Jim Raber	193.55
Julienne Tomatoes	215.85
Karen Cole	1,163.36
Katie Eberly	39.90
Kirstyn Horan	793.88
Kristy Whitman	288.20
Kristyn Balog	98.70
Lou Diaz	230.65
McCardel Water Conditioning	51.00
Online Payroll Service Fee	20.00
Payroll Distribution	8,779.10
Petoskey Chamber of Commerce	200.00
Pitney Bowes	167.48
Polly Cheney	47.25
Rob Brown	28.70
Ron Moore	182.88
Ruthie Brown	68.25
Sky's the Limit	42.99
St. Francis Xavier	500.00
Stafford's Hospitality	673.86
Susan Hannah	350.35
The Print Shop	250.00
Tom North	19.25
TOTAL	<u>18,672.66</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through December 2016

Jan - Dec 16

Ordinary Income/Expense	
Income	
CDP	9,120.00
CDRP Funds	
1st Quarter	13,124.13
2nd Quarter	10,936.77
3rd Quarter	8,749.42
4th Quarter	10,936.77
Total CDRP Funds	43,747.09
County Funding	
Charlevoix	33,000.00
Emmet	32,445.00
Total County Funding	65,445.00
Donation	
Donor Campaign	570.00
Mileage	37.45
Donation - Other	150.00
Total Donation	757.45
Fees	
ACVS	4,700.00
Breach of Contract	2,300.00
Cancellation	150.00
Divorce	4,400.00
Domestic	150.00
Employer/Employee	200.00
General Civil	350.00
Ord, Statute, Reg.	160.00
Probate	100.00
Property	350.00
Real Estate	150.00
Shoplifting	150.00
SPED	5,000.00
Fees - Other	50.00
Total Fees	18,210.00
Fund Raising	
Theatre Party Charlevoix	
Other	475.00
Tickets	1,735.00
Supporter	450.00
Sponsor	2,600.00
Total Theatre Party Charlevoix	5,260.00
Theatre Party Petoskey	
Bottle Return	4.00
Donation	733.50
Raffle	364.00
Sponsor	7,075.00
Tickets	4,075.00
Tip Jar	25.00

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2016

	Jan - Dec 16
Theatre Party Petoskey - Other	400.00
Total Theatre Party Petoskey	12,676.50
Total Fund Raising	17,936.50
GovPayNet	160.00
Grants	
Restorative Practices	7,600.00
SCAO CDP	2,269.44
Charlevoix Foundation	3,278.00
Petoskey Foundation	6,573.00
United Way	500.00
Women Who Care	6,000.00
Total Grants	26,220.44
Interest	165.14
Refund	369.94
Reimbursement Income	474.70
Training & Workshops	
Gryphon Place	406.82
Advanced	325.00
Oakland	1,000.00
Total Training & Workshops	1,731.82
VORP	
Charlevoix	10,000.00
Emmet	8,835.00
Total VORP	18,835.00
Total Income	203,173.08
Expense	
Christmas Gift	2,000.00
Accounting	4,150.00
Advertising	10,747.89
Charlevoix Office	
Rent	1,300.00
Telephone	745.49
Total Charlevoix Office	2,045.49
Communications	
Internet	585.93
Telephone	2,335.00
Total Communications	2,920.93
Contractual	5,398.00
Depreciation Expense	2,287.00
Equipment Expense	
Purchase	499.00
Total Equipment Expense	499.00
Fringe Benefits	
Life Insurance	327.00

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through December 2016

	<u>Jan - Dec 16</u>
Dental Insurance	192.77
Health Insurance	4,492.40
Unemployment	1,463.59
Total Fringe Benefits	6,475.76
Grant Expense	
Restorative Practices	2,298.00
Total Grant Expense	2,298.00
Insurance	
Business Protector	430.00
Commercial Umbrella	300.00
Directors & Officers	1,474.00
Worker's Compensation	476.00
Total Insurance	2,680.00
Occupancy	
Rent	6,500.00
Total Occupancy	6,500.00
Other	
Board	827.48
Executive Director	2,350.69
Hospitality	675.69
Licenses, Fees, Dues	1,335.15
Misc.	20.00
PD	930.00
Staff Retreat	222.50
Theatre Party	4,017.66
Theatre Party Charlevoix	2,924.20
Total Other	13,303.37
Payroll Expenses	9,025.76
Postage	1,976.75
Printing	2,530.00
Reimbursement	
Fees	160.00
Total Reimbursement	160.00
Salaries and Wages	105,547.10
Supplies	4,199.56
Training	
Gryphon Place	424.82
Advanced	700.84
OMC	519.24
Total Training	1,644.90
Travel	
Lodging	616.42
Meals	166.37
Mileage	5,607.13
Other	3.50

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through December 2016

	<u>Jan - Dec 16</u>
Total Travel	6,393.42
Void	0.00
Total Expense	<u>192,782.93</u>
Net Ordinary Income	<u>10,390.15</u>
Net Income	<u><u>10,390.15</u></u>

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through December 2016

	<u>Jan - Dec 16</u>
Ability Body in Motion	80.00
Abuzz Creative	540.00
Applied Imaging	50.88
AT&T	1,734.06
Bill O'Brien	33.60
Boyne Area Chamber of Commerce	385.00
Bruce Herbert	117.95
Central Interconnect	932.50
Charlevoix Chamber of Commerce	340.00
Charlevoix Cinema	300.00
Charlevoix County Community Foundation	30.00
Charter Communications	1,383.49
Charter Communicatons	53.99
Chase Bank	34.95
Chemical Bank	1,581.76
Christine Gebhard	1.05
City of Charlevoix	1,300.00
City Park Grill	98.80
Conflict Resolution Services	150.00
Connie Saltonstall	335.30
D&W Fresh Market	60.99
Dan McGuire	7,606.50
Debbie Neidhamer	70.00
Dick Hendrian	14.00
DRER, Inc.	182.98
East Jordan Chamber of Commerce	150.00
East Park Tavern	1,496.50
Emmet County Recycling	80.00
EPS	924.00
First Bankcard	37.46
First Community Bank	24.39
Frankenmuth Insurance	1,206.00
Gaslight Media	540.00
Gordon Food Service	168.12
GovPayNet	160.00
Harbor Brenn Agency	1,474.00
Harbor Springs Chamber of Commerce	165.00
Hugh Conklin	179.03
Jane Millar	6,397.52
Jeff Higgs	138.60
Jim Raber	193.55
Joel Wurster	225.00
Johan's	26.95
John Wiley & Sons, Inc.	360.00
Julienne Tomatoes	215.85
Karen Cole	4,065.91
Katie Eberly	39.90
Kirstyn Horan	4,066.56
Kristy Whitman	365.53
Kristyn Balog	98.70
Leadership Charlevoix County	300.00
Lou Diaz	230.65
Mason & Kammermann	4,150.00

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through December 2016

	<u>Jan - Dec 16</u>
McCardel Water Conditioning	338.50
MCDRPCA	110.75
McLaren Northern Michigan Foundation	20.00
Meyer Hardware	19.45
Michigan Department of Treasury	70.40
Michigan UIA	758.17
Northern Lakes Economic Alliance	20.00
Northern Michigan Review	1,209.24
Office Max	159.25
Oleson's	70.40
On The Throttle	2,245.00
Online Payroll Service Fee	162.00
Parrot Film Company	1,800.00
Payroll Distribution	114,348.86
Petoskey Chamber of Commerce	1,535.00
Petoskey Cinema	1,412.50
Pitney Bowes	1,939.91
PMP	224.00
Polly Cheney	47.25
Rob Brown	28.70
Ron Moore	182.88
Rotary	296.25
Rotary Club of Petoskey	658.75
Ruthie Brown	68.25
Sign & Design	3,775.00
Sky's the Limit	72.99
Spectrum Business	314.88
St. Francis Xavier	6,500.00
Stafford's Hospitality	1,374.70
State Bar of Michigan	40.00
State of Michigan	20.00
Susan Hannah	350.35
Taylor Rental	499.50
The 501 Alliance	705.42
The Print Shop	3,819.00
Tom North	19.25
Trophy Case	31.80
United Way	50.00
Weathervane	260.51
Zonta	40.00
TOTAL	<u>190,495.93</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of December 31, 2016

	Dec 31, 16	Dec 31, 15	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Savings 4Front	15,815.22	0.00	15,815.22	100.0%
CD Bank of N. MI 803611	0.00	6,567.86	-6,567.86	-100.0%
CD Bank of N. MI 804631	0.00	6,202.13	-6,202.13	-100.0%
CD Bank of N. MI 806536	7.95	6,382.49	-6,374.54	-99.9%
CD Char State Bank 18756	5,964.49	5,964.49	0.00	0.0%
CD Char State Bank 18910	12,208.47	12,208.47	0.00	0.0%
CD Chemical Bank 803611	6,587.59	0.00	6,587.59	100.0%
CD Chemical Bank 804631	6,233.21	0.00	6,233.21	100.0%
CD Chemical Bank 806536	6,406.50	0.00	6,406.50	100.0%
CD First Comm. Bank 60302215	7,844.98	7,844.98	0.00	0.0%
CD First Comm. Bank 60302716	5,593.36	5,593.36	0.00	0.0%
Checking 1st Community Bank	33,625.55	0.00	33,625.55	100.0%
Checking Chase	0.00	19,704.45	-19,704.45	-100.0%
Money Market Fifth Third	5,000.53	0.00	5,000.53	100.0%
Money Market PNC	5,000.42	0.00	5,000.42	100.0%
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	18,089.77	-9,997.34	-55.3%
Savings Chemical Bank	20,294.64	20,285.36	9.28	0.1%
Total Checking/Savings	138,775.34	124,758.58	14,016.76	11.2%
Total Current Assets	138,775.34	124,758.58	14,016.76	11.2%
Fixed Assets				
Accumulated Depreciation	-29,933.79	-27,646.79	-2,287.00	-8.3%
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	9,303.96	11,590.96	-2,287.00	-19.7%
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	173,214.22	161,484.46	11,729.76	7.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Federal Income Tax Withheld	653.00	563.00	90.00	16.0%
Fica Tax Withheld	1,232.35	1,011.91	220.44	21.8%
Michigan Unemployment	1,083.84	115.29	968.55	840.1%
State Income Tax Withheld	331.04	270.42	60.62	22.4%
Total Other Current Liabilities	3,300.23	1,960.62	1,339.61	68.3%
Total Current Liabilities	3,300.23	1,960.62	1,339.61	68.3%
Total Liabilities	3,300.23	1,960.62	1,339.61	68.3%
Equity				
*Retained Earnings	159,523.85	151,920.80	7,603.05	5.0%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	10,390.15	7,603.05	2,787.10	36.7%
Total Equity	169,913.99	159,523.84	10,390.15	6.5%
TOTAL LIABILITIES & EQUITY	173,214.22	161,484.46	11,729.76	7.3%