

FEBRUARY FINANCIALS 2016

| INCOME CATEGORY | MONTH | 2016 YTD | 2016 Budget | 2016 Project | 2015 YTD |
|-------------------------------|------------------|------------------|-------------------|-------------------|------------------|
| CDRP Funds | | 13,124.13 | 43,747.09 | 43,747.09 | 14,403.88 |
| Agency Funds | | | | | |
| A. Charlevoix County | | | 33,000.00 | 33,000.00 | 8,250.00 |
| B. Emmet County | | | 30,900.00 | 30,900.00 | 7,725.00 |
| C. VORP Charlevoix | 1,700.00 | 1,700.00 | 10,000.00 | 10,000.00 | 800.00 |
| D. VORP Emmet | | | 8,835.00 | 8,835.00 | 625.00 |
| E. CDP Charlevoix | | | 9,120.00 | 9,120.00 | |
| E. Fees for Service | 850.00 | 1,350.00 | 7,000.00 | 7,000.00 | 675.00 |
| F. ACVS Fees | | | 3,000.00 | 3,000.00 | 300.00 |
| G. SPED Fees | 800.00 | 800.00 | 3,600.00 | 3,600.00 | |
| H. Donations | | 187.45 | 50.00 | 50.00 | 46.90 |
| I. Donor Campaign | 250.00 | 400.00 | 3,500.00 | 3,500.00 | 375.00 |
| K. Theatre Party | | | | | |
| 1. Sponsorships | 3,400.00 | 4,000.00 | 6,425.00 | 6,425.00 | 4,075.00 |
| 2. Ticket Sales | 75.00 | 125.00 | 2,375.00 | 2,375.00 | 600.00 |
| 3. Other | | | 1,573.00 | 1,573.00 | 1,026.00 |
| L. Reimbursement/Rebate | 180.00 | 180.00 | | | 103.10 |
| M. Interest | 0.01 | 0.67 | 95.00 | 95.00 | 15.80 |
| N. Training | | | | | |
| 1. 40-Hour | | | | | |
| 2. Roundtables | | | | | |
| Grants | | | | | |
| A. Bay Harbor Foundation | | | | | |
| B. Charlevoix Foundation | | | | | |
| C. Petoskey Foundation | | 3,287.00 | 3,287.00 | 3,287.00 | |
| D. United Way | | | 500.00 | 500.00 | |
| E. Charlevoix Lions | | | | | |
| F. Revenue Sharing | | | | | |
| G. Women's Club | | | | | |
| H. Women Who Care | | 6,000.00 | 6,000.00 | 6,000.00 | |
| Transfer from Savings | | | | | |
| TOTAL INCOME | 7,255.01 | 31,154.25 | 173,007.09 | 173,007.09 | 39,020.68 |
| In Kind | | | | | |
| A. Accounting Services | | | 300.00 | 300.00 | |
| B. Volunteer Mediators | 10,725.00 | 23,662.50 | 123,038.00 | 123,038.00 | 13,305.00 |
| C. Volunteer Labor | 430.00 | 430.00 | | | |
| D. Volunteer Training | | | | | |
| E. Mediation Locations | 550.00 | 1,150.00 | 5,020.00 | 5,020.00 | 900.00 |
| F. Rent | 1,300.00 | 2,600.00 | 15,600.00 | 15,600.00 | 2,600.00 |
| G. Equipment/Supplies | 22.23 | 22.23 | 550.00 | 550.00 | 263.23 |
| H. Cell Phone | 106.00 | 322.96 | 1,380.00 | 1,380.00 | 299.11 |
| I. Theatre Party | | | 3,000.00 | 3,000.00 | |
| J. Training Locations | | | 400.00 | 400.00 | |
| K. Mileage | 46.44 | 46.44 | 500.00 | 500.00 | |
| L. GoToMyPC | 21.95 | 43.90 | 305.00 | 305.00 | 39.90 |
| M. Refund | | | | | |
| N. Miscellaneous | 236.14 | 271.76 | | | 25.60 |
| IN KIND INCOME | 13,201.62 | 28,278.03 | 150,093.00 | 150,093.00 | 17,407.24 |
| TOTAL + IN KIND INCOME | 20,456.63 | 59,432.28 | 323,100.09 | 323,100.09 | 56,427.92 |

| EXPENSE CATEGORY | MONTH | 2016 YTD | 2016 Budget | 2016 Project | 2015 YTD |
|---------------------------------|------------------|------------------|-------------------|-------------------|------------------|
| 1. Personnel | | | | | |
| A. Salaries | 8,042.70 | 15,861.40 | 105,803.00 | 105,803.00 | 15,411.24 |
| B. FICA | 815.48 | 1,630.97 | 8,093.93 | 8,093.93 | 1,607.38 |
| C. Worker's Compensation | | | 594.00 | 594.00 | |
| D. Unemployment | 9.15 | 115.29 | 1,058.03 | 1,058.03 | 101.54 |
| E. Insurance/Education | | | 5,460.00 | 5,460.00 | |
| 2. Accounting | 575.00 | 575.00 | 2,400.00 | 2,400.00 | 605.00 |
| 3. Advertising | 967.81 | 1,365.79 | 5,712.00 | 5,712.00 | 515.00 |
| 4. Charlevoix Office | | | | | |
| A. Rent | 100.00 | 200.00 | 1,200.00 | 1,200.00 | 300.00 |
| B. Telephone | 227.91 | 227.91 | 1,195.00 | 1,195.00 | 189.15 |
| 5.. Communications | | | | | |
| A. Telephone | 431.06 | 431.06 | 2,560.00 | 2,560.00 | 422.67 |
| B. Internet | 128.00 | 128.00 | 840.00 | 840.00 | 105.00 |
| 6. Contractual | 380.00 | 540.00 | 2,880.00 | 2,880.00 | 331.37 |
| 7. Equipment | | | | | |
| A. Purchase | | | 650.00 | 650.00 | 2,640.00 |
| B. Repair & Maintenance | | | 2,800.00 | 2,800.00 | |
| 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 | 1,000.00 | 6,000.00 | 6,000.00 | 1,500.00 |
| 10. Other | | | | | |
| A. Board | 693.60 | 693.60 | 818.00 | 818.00 | 326.11 |
| B. Executive Director | 65.58 | 541.83 | 2,030.00 | 2,030.00 | 388.95 |
| C. Hospitality | 4.79 | 4.79 | 752.63 | 752.63 | 126.30 |
| D. Licenses, Fees, Dues | 420.75 | 430.75 | 1,045.75 | 1,045.75 | 530.91 |
| E. PD | | 150.00 | 0.00 | 0.00 | |
| F. Staff Retreat | | | 200.00 | 200.00 | |
| G. Theatre Party | | | 2,641.00 | 2,641.00 | |
| 11. Postage | 99.47 | 99.47 | 1,515.00 | 1,515.00 | 107.80 |
| 12. Printing | 384.00 | 384.00 | 2,950.00 | 2,950.00 | |
| 13. Reimbursement | | | | | |
| 14. Supplies | 500.70 | 568.88 | 2,900.00 | 2,900.00 | 725.12 |
| 15. Training | | | | | |
| A. 40-Hour | | | | | |
| B. Roundtables | | | 30.00 | 30.00 | |
| C. General Civil | | | 1,050.00 | 1,050.00 | |
| 16. Travel | | | | | |
| A. Lodging | 343.38 | 343.38 | 180.00 | 180.00 | |
| B. Meals | 26.25 | 26.25 | 133.00 | 133.00 | |
| C. Mileage | 559.44 | 639.90 | 7,291.75 | 7,291.75 | 150.31 |
| D. Other | 3.50 | 3.50 | | | |
| TOTAL EXPENSES | 15,278.57 | 25,961.77 | 173,007.09 | 173,007.09 | 26,083.85 |
| 16. Gain (Loss) | -8,023.56 | 5,192.48 | | | 12,936.83 |
| Comparison of Income & Expenses | 7,255.01 | 31,154.25 | 173,007.09 | 173,007.09 | 39,020.68 |

NORTHERN COMMUNITY MEDIATION
Profit & Loss
February 2016

| | <u>Feb 16</u> |
|--------------------------------|-----------------|
| Income | |
| Agency Funds | |
| Refund | 180.00 |
| Total Agency Funds | <u>180.00</u> |
| Donation | |
| Donor Campaign | 250.00 |
| Total Donation | <u>250.00</u> |
| Fees | |
| Breach of Contract | 300.00 |
| Divorce | 200.00 |
| Domestic | 50.00 |
| Ord, Statute, Reg. | 100.00 |
| Property | 200.00 |
| SPED | 800.00 |
| Total Fees | <u>1,650.00</u> |
| Fund Raising | |
| Theatre Party | |
| Sponsor | 3,400.00 |
| Tickets | 75.00 |
| Total Theatre Party | <u>3,475.00</u> |
| Total Fund Raising | 3,475.00 |
| Interest | 0.01 |
| VORP | |
| Charlevoix | 1,700.00 |
| Total VORP | <u>1,700.00</u> |
| Total Income | <u>7,255.01</u> |
| Expense | |
| Accounting | 575.00 |
| Advertising | 967.81 |
| Charlevoix Office | |
| Rent | 100.00 |
| Telephone | 227.91 |
| Total Charlevoix Office | <u>327.91</u> |
| Communications | |
| Internet | 128.00 |
| Telephone | 431.06 |
| Total Communications | <u>559.06</u> |
| Contractual | 380.00 |
| Fringe Benefits | |
| Unemployment | 9.15 |
| Total Fringe Benefits | <u>9.15</u> |
| Occupancy | |
| Rent | 500.00 |

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
February 2016

| | Feb 16 |
|---------------------------|------------------|
| Total Occupancy | 500.00 |
| Other | |
| Board | 693.60 |
| Executive Director | 65.58 |
| Hospitality | 4.79 |
| Licenses, Fees, Dues | 420.75 |
| Total Other | 1,184.72 |
| Payroll Expenses | 815.48 |
| Postage | 99.47 |
| Printing | 384.00 |
| Salaries and Wages | 8,042.70 |
| Supplies | 500.70 |
| Travel | |
| Lodging | 343.38 |
| Meals | 26.25 |
| Mileage | 559.44 |
| Other | 3.50 |
| Total Travel | 932.57 |
| Void | 0.00 |
| Total Expense | 15,278.57 |
| Net Income | -8,023.56 |

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
February 2016

| | <u>Feb 16</u> |
|------------------------------|-------------------------|
| Applied Imaging | 50.88 |
| AT&T | 771.97 |
| City of Charlevoix | 100.00 |
| Dan McGuire | 200.00 |
| EPS | 180.00 |
| Gaslight Media | 45.00 |
| Gordon Food Service | 13.98 |
| Jane Millar | 1,370.57 |
| Johan's | 26.95 |
| John Wiley & Sons, Inc. | 360.00 |
| Kirstyn Horan | 557.43 |
| Mason & Kammermann | 575.00 |
| McCardel Water Conditioning | 52.50 |
| MCDRPCA | 110.75 |
| Meyer Hardware | 12.46 |
| Office Max | 159.25 |
| Online Payroll Service Fee | 10.00 |
| Payroll Distribution | 8,634.18 |
| Petoskey Chamber of Commerce | 600.00 |
| Pitney Bowes | 69.99 |
| PMP | 224.00 |
| St. Francis Xavier | 500.00 |
| The 501 Alliance | 9.15 |
| The Print Shop | 384.00 |
| Weathervane | 260.51 |
| TOTAL | <u><u>15,278.57</u></u> |

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through February 2016

| | <u>Jan - Feb 16</u> |
|----------------------------|---------------------|
| Income | |
| Agency Funds | |
| Refund | 180.00 |
| Total Agency Funds | 180.00 |
| CDRP Funds | |
| 1st Quarter | 13,124.13 |
| Total CDRP Funds | 13,124.13 |
| Donation | |
| Donor Campaign | 400.00 |
| Mileage | 37.45 |
| Donation - Other | 150.00 |
| Total Donation | 587.45 |
| Fees | |
| Breach of Contract | 350.00 |
| Divorce | 500.00 |
| Domestic | 50.00 |
| General Civil | 50.00 |
| Ord, Statute, Reg. | 100.00 |
| Probate | 100.00 |
| Property | 200.00 |
| SPED | 800.00 |
| Total Fees | 2,150.00 |
| Fund Raising | |
| Theatre Party | |
| Sponsor | 4,000.00 |
| Tickets | 125.00 |
| Total Theatre Party | 4,125.00 |
| Total Fund Raising | 4,125.00 |
| Grants | |
| Petoskey Foundation | 3,287.00 |
| Women Who Care | 6,000.00 |
| Total Grants | 9,287.00 |
| Interest | 0.67 |
| VORP | |
| Charlevoix | 1,700.00 |
| Total VORP | 1,700.00 |
| Total Income | 31,154.25 |
| Expense | |
| Accounting | 575.00 |
| Advertising | 1,365.79 |
| Charlevoix Office | |
| Rent | 200.00 |
| Telephone | 227.91 |

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through February 2016

| | Jan - Feb 16 |
|--------------------------------|------------------|
| Total Charlevoix Office | 427.91 |
| Communications | |
| Internet | 128.00 |
| Telephone | 431.06 |
| Total Communications | 559.06 |
| Contractual | 540.00 |
| Fringe Benefits | |
| Unemployment | 115.29 |
| Total Fringe Benefits | 115.29 |
| Occupancy | |
| Rent | 1,000.00 |
| Total Occupancy | 1,000.00 |
| Other | |
| Board | 693.60 |
| Executive Director | 541.83 |
| Hospitality | 4.79 |
| Licenses, Fees, Dues | 430.75 |
| PD | 150.00 |
| Total Other | 1,820.97 |
| Payroll Expenses | 1,630.97 |
| Postage | 99.47 |
| Printing | 384.00 |
| Salaries and Wages | 15,861.40 |
| Supplies | 568.88 |
| Travel | |
| Lodging | 343.38 |
| Meals | 26.25 |
| Mileage | 639.90 |
| Other | 3.50 |
| Total Travel | 1,013.03 |
| Void | 0.00 |
| Total Expense | 25,961.77 |
| Net Income | 5,192.48 |

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03/04/16

Cash Basis

NORTHERN COMMUNITY MEDIATION

Expenses by Vendor Summary

January through February 2016

| | <u>Jan - Feb 16</u> |
|---------------------------------|-------------------------|
| Applied Imaging | 50.88 |
| AT&T | 771.97 |
| Boyer Area Chamber of Commerce | 45.00 |
| Charlevoix Chamber of Commerce | 230.00 |
| Chase Bank | 22.95 |
| City of Charlevoix | 200.00 |
| Conflict Resolution Services | 150.00 |
| Dan McGuire | 360.00 |
| DRER, Inc. | 182.98 |
| East Jordan Chamber of Commerce | 45.00 |
| EPS | 180.00 |
| Gaslight Media | 45.00 |
| Gordon Food Service | 59.21 |
| Jane Millar | 1,370.57 |
| Johan's | 26.95 |
| John Wiley & Sons, Inc. | 360.00 |
| Karen Cole | 95.46 |
| Kirstyn Horan | 557.43 |
| Mason & Kammermann | 575.00 |
| McCardel Water Conditioning | 52.50 |
| MCDRPCA | 110.75 |
| Meyer Hardware | 12.46 |
| Office Max | 159.25 |
| Online Payroll Service Fee | 20.00 |
| Payroll Distribution | 17,268.37 |
| Petoskey Chamber of Commerce | 660.00 |
| Pitney Bowes | 69.99 |
| PMP | 224.00 |
| Rotary | 296.25 |
| St. Francis Xavier | 1,000.00 |
| The 501 Alliance | 115.29 |
| The Print Shop | 384.00 |
| Weathervane | 260.51 |
| TOTAL | <u><u>25,961.77</u></u> |

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of February 29, 2016

| | Feb 29, 16 | Feb 28, 15 | \$ Change | % Change |
|----------------------------------------|-------------------|-------------------|------------------|----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| CD Bank of N. MI 803611 | 0.00 | 6,553.15 | -6,553.15 | -100.0% |
| CD Bank of N. MI 804631 | 0.00 | 6,178.99 | -6,178.99 | -100.0% |
| CD Bank of N. MI 806536 | 0.00 | 6,350.68 | -6,350.68 | -100.0% |
| CD Char State Bank 18756 | 5,964.49 | 5,940.69 | 23.80 | 0.4% |
| CD Char State Bank 18910 | 12,208.47 | 12,165.82 | 42.65 | 0.4% |
| CD Chemical Bank 803611 | 6,567.86 | 0.00 | 6,567.86 | 100.0% |
| CD Chemical Bank 804631 | 6,202.13 | 0.00 | 6,202.13 | 100.0% |
| CD Chemical Bank 806536 | 6,374.54 | 0.00 | 6,374.54 | 100.0% |
| CD First Comm. Bank 60302215 | 7,844.98 | 7,821.49 | 23.49 | 0.3% |
| CD First Comm. Bank 60302716 | 5,593.36 | 5,576.60 | 16.76 | 0.3% |
| Checking Chase | 25,845.46 | 30,982.22 | -5,136.76 | -16.6% |
| Money Market Fifth Third | 5,000.01 | 0.00 | 5,000.01 | 100.0% |
| Money Market PNC | 5,000.00 | 0.00 | 5,000.00 | 100.0% |
| Petty Cash | 100.00 | 100.00 | 0.00 | 0.0% |
| Savings Bay Winds | 15,815.22 | 15,791.58 | 23.64 | 0.2% |
| Savings Chase | 8,090.43 | 18,082.22 | -9,991.79 | -55.3% |
| Savings Chemical Bank | 20,285.36 | 20,276.88 | 8.48 | 0.0% |
| Total Checking/Savings | 130,892.31 | 135,820.32 | -4,928.01 | -3.6% |
| Total Current Assets | 130,892.31 | 135,820.32 | -4,928.01 | -3.6% |
| Fixed Assets | | | | |
| Accumulated Depreciation | -22,885.95 | -20,362.95 | -2,523.00 | -12.4% |
| Equipment | | | | |
| Maintenance | 190.00 | 190.00 | 0.00 | 0.0% |
| Purchase | 658.00 | 658.00 | 0.00 | 0.0% |
| Equipment - Other | 19,814.14 | 19,814.14 | 0.00 | 0.0% |
| Total Equipment | 20,662.14 | 20,662.14 | 0.00 | 0.0% |
| Total Fixed Assets | -2,223.81 | 299.19 | -2,523.00 | -843.3% |
| Other Assets | | | | |
| Investments - CCCF | 11,677.77 | 12,134.67 | -456.90 | -3.8% |
| Investments - PHSACF | 13,598.44 | 13,945.42 | -346.98 | -2.5% |
| Total Other Assets | 25,276.21 | 26,080.09 | -803.88 | -3.1% |
| TOTAL ASSETS | 153,944.71 | 162,199.60 | -8,254.89 | -5.1% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Other Current Liabilities | | | | |
| Federal Income Tax Withheld | 718.00 | 638.00 | 80.00 | 12.5% |
| Fica Tax Withheld | 1,174.26 | 1,156.96 | 17.30 | 1.5% |
| Michigan Unemployment | 2,538.69 | 1,368.16 | 1,170.53 | 85.6% |
| State Income Tax Withheld | 636.44 | 286.26 | 350.18 | 122.3% |
| Total Other Current Liabilities | 5,067.39 | 3,449.38 | 1,618.01 | 46.9% |
| Total Current Liabilities | 5,067.39 | 3,449.38 | 1,618.01 | 46.9% |
| Total Liabilities | 5,067.39 | 3,449.38 | 1,618.01 | 46.9% |
| Equity | | | | |
| *Retained Earnings | 143,684.85 | 145,470.20 | -1,785.35 | -1.2% |
| Opening Bal Equity | -0.01 | -0.01 | 0.00 | 0.0% |
| Net Income | 5,192.48 | 13,280.03 | -8,087.55 | -60.9% |
| Total Equity | 148,877.32 | 158,750.22 | -9,872.90 | -6.2% |
| TOTAL LIABILITIES & EQUITY | 153,944.71 | 162,199.60 | -8,254.89 | -5.1% |