

FEBRUARY FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds	12,131.35	12,131.35	40,437.83	40,437.83	13,124.13
Agency Funds					
A. Charlevoix County		8,250.00	33,000.00	33,000.00	
B. Emmet County			32,445.00	32,445.00	
C. VORP Charlevoix		830.00	10,000.00	10,000.00	1,700.00
D. VORP Emmet		736.25	8,835.00	8,835.00	
E. CDP Charlevoix		9,120.00	10,780.00	10,780.00	
E. Fees for Service	975.00	1,275.00	7,500.00	7,500.00	1,350.00
F. ACVS Fees			7,600.00	7,600.00	
G. SPED Fees		1,400.00	6,000.00	6,000.00	800.00
H. Donations			500.00	500.00	187.45
I. Donor Campaign		200.00	1,000.00	1,000.00	400.00
K. Theatre Party Petoskey			13,500.00	13,500.00	
1. Sponsorships	100.00	100.00			4,000.00
2. Ticket Sales					125.00
3. Other					
L. Theatre Party Charlevoix			6,000.00	6,000.00	
1. Sponsorships					
2. Ticket Sales					
3. Other					
M. Reimbursement/Rebate	135.00	135.00			180.00
N. Interest	16.77	56.18	150.00	150.00	0.67
O. Training					
1. 40-Hour			1,000.00	1,000.00	
Grants					
A. SCAO - RJ - WMU					
B. Charlevoix Foundation					
C. Petoskey Foundation					3,287.00
D. SCAO - CDP - GVSU					
E. Revenue Sharing					
F. Women Who Care					6,000.00
Transfer from Savings					
GENERAL INCOME	13,358.12	34,233.78	178,747.83	178,747.83	31,154.25
Restorative Practices (RP)					
GENERAL + RP INCOME	13,358.12	34,233.78	178,747.83	178,747.83	31,154.25
In Kind					
A. Accounting Services			300.00	300.00	
B. Volunteer Mediators	7,162.50	26,700.00	123,100.00	123,100.00	23,662.50
C. Volunteer Labor					430.00
D. Volunteer Training			600.00	600.00	
E. Mediation Locations	400.00	1,400.00	5,000.00	5,000.00	1,150.00
F. Rent	1,300.00	2,600.00	15,600.00	15,600.00	2,600.00
G. Equipment/Supplies			200.00	200.00	22.23
H. Cell Phone		220.50	1,400.00	1,400.00	322.96
I. Theatre Party Petoskey			2,000.00	2,000.00	
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	287.40	287.40	43.90
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	163.77	241.36			
IN KIND INCOME	8,862.50	30,991.70	151,487.40	151,487.40	28,278.03
TOTAL + IN KIND INCOME	22,220.62	65,225.48	330,235.23	330,235.23	59,432.28

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	8,138.70	16,277.40	105,803.00	105,803.00	15,861.40
B. FICA	744.62	1,593.48	8,093.93	8,093.93	1,630.97
C. Worker's Compensation		11.00	476.00	476.00	
D. Unemployment		22.85	1,059.60	1,059.60	115.29
E. Insurance/Education	1,021.98	1,177.62	5,460.00	5,460.00	
2. Accounting	500.00	500.00	4,150.00	4,150.00	575.00
3. Advertising	330.00	560.00	1,920.00	1,920.00	1,365.79
4. Charlevoix Office					
A. Rent	100.00	300.00	1,200.00	1,200.00	200.00
B. Telephone	29.99	59.98	360.00	360.00	227.91
5.. Communications					
A. Telephone	99.96	199.92	2,453.00	2,453.00	431.06
B. Internet	59.98	119.96	720.00	720.00	128.00
6. Contractual	361.50	581.50	3,424.00	3,424.00	540.00
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	1,500.00	6,000.00	6,000.00	1,000.00
10. Other					
A. Board	419.40	744.54	714.00	714.00	693.6
B. Executive Director	790.31	865.31	2,200.00	2,200.00	541.83
C. Hospitality		52.47	775.00	775.00	4.79
D. Licenses, Fees, Dues		325.00	1,060.75	1,060.75	430.75
E. PD	13.50	380.50	3,500.00	3,500.00	150.00
F. Staff Retreat			200.00	200.00	
G. Theatre Party Petoskey	4.00	4.00	3,460.00	3,460.00	
H. Theatre Party Charlevoix			2,495.00	2,495.00	
I. Miscellaneous					
11. Postage	300.00	409.99	1,800.00	1,800.00	99.47
12. Printing			2,500.00	2,500.00	384
13. Reimbursement					
14. Supplies	419.98	437.97	3,300.00	3,300.00	568.88
15. Training					
A. 40-Hour			4,500.00	4,500.00	
B. Roundtables					
C. General Civil					
D. Beaver Island	5.00	5.00			
16. Travel					
A. Lodging			600.00	600.00	343.38
B. Meals			252.00	252.00	26.25
C. Mileage	321.59	377.12	4,420.00	4,420.00	639.90
D. Other					3.5
17. Restorative Practices (RP) - NCM		19.08			
GENERAL EXPENSES	14,160.51	26,524.69	178,747.83	178,747.83	25,961.77
18. General Income - General Expenses	-802.39	7,709.09			
Comparison of Income & Expenses	13,358.12	34,233.78	178,747.83	178,747.83	
Restorative Practices (RP)	8,950.26	11,953.96			
GENERAL + RP EXPENSES	23,110.77	38,478.65	178,747.83	178,747.83	25,961.77

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 Grant YTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
A. Salaries	6,293.80	9,013.80	63,094.00	63,094.00		
B. FICA	656.46	940.16	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	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	8,950.26	11,953.96	76,000.00	76,000.00	546.04	2,317.08
Gain (Loss)	-8,950.26	-4,353.96	0.00	0.00	-546.04	-2,317.08

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Cash Basis

NORTHERN COMMUNITY MEDIATION

Profit & Loss

February 2017

	Feb 17
Ordinary Income/Expense	
Income	
CDRP Funds	
1st Quarter	12,131.35
Total CDRP Funds	12,131.35
Fees	
Breach of Contract	50.00
Divorce	725.00
General Civil	100.00
Shoplifting	100.00
Total Fees	975.00
Fund Raising	
Theatre Party Petoskey Sponsor	100.00
Total Theatre Party Petoskey	100.00
Total Fund Raising	100.00
Interest	16.77
Reimbursement Income	135.00
Total Income	13,358.12
Expense	
RP	
Payroll Expense	656.46
Salaries & Wages	6,293.80
Contractual	2,000.00
Total RP	8,950.26
Accounting	500.00
Advertising	330.00
Charlevoix Office	
Rent	100.00
Telephone	29.99
Total Charlevoix Office	129.99
Communications	
Internet	59.98
Telephone	99.96
Total Communications	159.94
Contractual	361.50
Fringe Benefits	
Life Insurance	163.50
Dental Insurance	53.14
Health Insurance	691.64
Insurance	113.70
Total Fringe Benefits	1,021.98
Occupancy	
Rent	500.00

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
February 2017

	<u>Feb 17</u>
Total Occupancy	500.00
Other	
Board	419.40
Executive Director	790.31
PD	13.50
Theatre Party Petoskey	4.00
Total Other	1,227.21
Payroll Expenses	744.62
Postage	300.00
Salaries and Wages	8,138.70
Supplies	419.98
Training	
Beaver Island	5.00
Total Training	5.00
Travel	
Mileage	321.59
Total Travel	321.59
Total Expense	23,110.77
Net Ordinary Income	-9,752.65
Net Income	-9,752.65

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
February 2017

	<u>Feb 17</u>
Boyne City High School	1,000.00
Boyne City Tap Room	222.44
Charter Communications	174.93
Chemical Bank	383.98
City of Charlevoix	100.00
Dan McGuire	284.00
East Jordan Chamber of Commerce	90.00
EPS	276.50
Gaslight Media	45.00
Jane Millar	700.95
Karen Cole	800.89
Kirstyn Horan	280.25
Mason & Kammermann	500.00
McCardel Water Conditioning	12.00
Payroll Distribution	8,883.32
Pellston High School	1,000.00
Petoskey Chamber of Commerce	330.00
Pitney Bowes	300.00
Rotary Club of Petoskey	276.25
RP Payroll Distribution	6,950.26
St. Francis Xavier	500.00
TOTAL	<u><u>23,110.77</u></u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through February 2017

	<u>Jan - Feb 17</u>
Ordinary Income/Expense	
Income	
CDP	9,120.00
CDRP Funds	
1st Quarter	12,131.35
Total CDRP Funds	12,131.35
County Funding	
Charlevoix	8,250.00
Total County Funding	8,250.00
Donation	
Donor Campaign	200.00
Total Donation	200.00
Fees	
Breach of Contract	200.00
Divorce	875.00
General Civil	100.00
Shoplifting	100.00
SPED	1,400.00
Total Fees	2,675.00
Fund Raising	
Theatre Party Petoskey	
Sponsor	100.00
Total Theatre Party Petoskey	100.00
Total Fund Raising	100.00
Interest	56.18
Reimbursement Income	135.00
VORP	
Charlevoix	830.00
Emmet	736.25
Total VORP	1,566.25
Total Income	34,233.78
Expense	
RP	
Payroll Expense	940.16
Salaries & Wages	9,013.80
Contractual	2,000.00
Total RP	11,953.96
Accounting	500.00
Advertising	560.00
Charlevoix Office	
Rent	300.00
Telephone	59.98
Total Charlevoix Office	359.98

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through February 2017

	Jan - Feb 17
Communications	
Internet	119.96
Telephone	199.92
Total Communications	319.88
Contractual	581.50
Fringe Benefits	
Life Insurance	163.50
Dental Insurance	53.14
Health Insurance	847.28
Insurance	113.70
Unemployment	22.85
Total Fringe Benefits	1,200.47
Grant Expense	
Restorative Practices	19.08
Total Grant Expense	19.08
Insurance	
Worker's Compensation	11.00
Total Insurance	11.00
Occupancy	
Rent	1,500.00
Total Occupancy	1,500.00
Other	
Board	744.54
Executive Director	865.31
Hospitality	52.47
Licenses, Fees, Dues	325.00
PD	380.50
Theatre Party Petoskey	4.00
Total Other	2,371.82
Payroll Expenses	1,593.48
Postage	409.99
Salaries and Wages	16,277.40
Supplies	437.97
Training	
Beaver Island	5.00
Total Training	5.00
Travel	
Mileage	377.12
Total Travel	377.12
Total Expense	38,478.65
Net Ordinary Income	-4,244.87
Net Income	-4,244.87

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through February 2017

	<u>Jan - Feb 17</u>
Boyne City High School	1,000.00
Boyne City Tap Room	222.44
Charlevoix Chamber of Commerce	200.00
Charlevoix County Community Foundation	30.00
Charter Communications	204.92
Chemical Bank	808.05
City of Charlevoix	300.00
City Park Grill	55.00
Dan McGuire	504.00
East Jordan Chamber of Commerce	90.00
EPS	276.50
Frankenmuth Insurance	11.00
Gaslight Media	90.00
Jane Millar	700.95
Karen Cole	800.89
Kirstyn Horan	491.42
Mason & Kammermann	545.00
McCardel Water Conditioning	12.00
Online Payroll Service Fee	10.00
Payroll Distribution	17,870.88
Pellston High School	1,000.00
Petoskey Chamber of Commerce	645.00
Pitney Bowes	409.99
Rotary Club of Petoskey	276.25
RP Payroll Distribution	9,953.96
Sky's the Limit	43.99
Spectrum Business	144.94
St. Francis Xavier	1,500.00
State Bar of Michigan	155.00
The 501 Alliance	22.85
The Villager	75.00
Trophy Case	28.62
TOTAL	<u>38,478.65</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of February 28, 2017

	Feb 28, 17	Feb 29, 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	5,964.49	5,964.49	0.00	0.0%
CD Char State Bank	12,208.47	12,208.47	0.00	0.0%
CD Chemical Bank	6,587.59	6,567.86	19.73	0.3%
CD Chemical Bank	6,241.04	6,202.13	38.91	0.6%
CD Chemical Bank	6,414.46	6,374.54	39.92	0.6%
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	28,937.93	0.00	28,937.93	100.0%
Checking Chase	0.00	26,020.46	-26,020.46	-100.0%
Money Market Fifth Third	5,000.59	5,000.01	0.58	0.0%
Money Market PNC	5,000.50	5,000.00	0.50	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	8,090.43	2.00	0.0%
Savings Chemical Bank	20,296.36	20,285.36	11.00	0.1%
Total Checking/Savings	134,129.11	131,075.26	3,053.85	2.3%
Total Current Assets	134,129.11	131,075.26	3,053.85	2.3%
Fixed Assets				
Accumulated Depreciation				
Equipment	-29,933.79	-27,646.79	-2,287.00	-8.3%
Purchase				
Equipment - Other	12,467.10	12,327.70	139.40	1.1%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
Total Equipment	39,377.15	39,237.75	139.40	0.4%
Total Fixed Assets	9,443.36	11,590.96	-2,147.60	-18.5%
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	168,707.39	167,801.14	906.25	0.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
RP Michigan Unemployment	250.60	0.00	250.60	100.0%
RP State Income Tax Withheld	232.61	0.00	232.61	100.0%
RP FICA Tax Withheld	962.96	0.00	962.96	100.0%
RP Federal Income Tax Withheld	354.00	0.00	354.00	100.0%
Federal Income Tax Withheld	-96.00	718.00	-814.00	-113.4%
Fica Tax Withheld	-429.05	1,180.37	-1,609.42	-136.4%
Michigan Unemployment	1,432.11	550.01	882.10	160.4%
State Income Tax Withheld	331.04	636.44	-305.40	-48.0%
Total Other Current Liabilities	3,038.27	3,084.82	-46.55	-1.5%
Total Current Liabilities	3,038.27	3,084.82	-46.55	-1.5%
Total Liabilities	3,038.27	3,084.82	-46.55	-1.5%
Equity				
*Retained Earnings	169,914.00	159,523.85	10,390.15	6.5%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-4,244.87	5,192.48	-9,437.35	-181.8%
Total Equity	165,669.12	164,716.32	952.80	0.6%
TOTAL LIABILITIES & EQUITY	168,707.39	167,801.14	906.25	0.5%