

JUNE FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
RP Funds		22,240.81	40,437.83	40,437.83	24,060.90
Agency Funds					
A. Charlevoix County		16,500.00	33,000.00	33,000.00	16,500.00
B. Emmet County	736.25	16,958.75	32,445.00	32,445.00	16,222.50
C. VORP Charlevoix		4,980.00	10,000.00	10,000.00	5,020.00
D. VORP Emmet		3,681.25	8,835.00	8,835.00	3,681.25
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	9,120.00
E. Fees for Service	1,155.00	4,215.00	7,500.00	7,500.00	3,900.00
F. ACVS Fees		2,000.00	7,600.00	7,600.00	3,000.00
G. SPED Fees		2,600.00	6,000.00	6,000.00	4,600.00
H. Donations	50.00	50.00	500.00	500.00	187.45
I. Donor Campaign		2,404.00	1,000.00	4,000.00	470.00
K. Theatre Party Petoskey			13,500.00		
1. Sponsorships	1,050.00	6,925.00		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		225.00			
2. Ticket Sales					
3. Other					
M. Reimbursement/Rebate		875.80		900.00	744.64
N. Interest	7.34	119.26	150.00	200.00	23.25
O. Training					
1. 40-Hour	50.00	8,050.00	1,000.00	8,050.00	
2. Oakland Meditation					1,000.00
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		694.00	
E. Women Who Care					6,000.00
F. United Way					500.00
G. Revenue Sharing				2,200.00	
Transfer from Savings					
GENERAL INCOME	3,742.59	108,121.72	178,747.83	191,339.68	115,929.49
Restorative Practices (RP)				66,000.00	
GENERAL + RP INCOME	3,742.59	108,121.72	178,747.83	257,339.68	115,929.49
In Kind					
A. Accounting Services			300.00	300.00	
B. Volunteer Mediators	18,675.00	86,071.00	123,100.00	123,100.00	76,425.00
C. Volunteer Labor					1,550.00
D. Volunteer Training			600.00	600.00	
E. Mediation Locations	300.00	2,950.00	5,000.00	5,000.00	2,550.00
F. Rent	1,300.00	7,800.00	15,600.00	15,600.00	7,800.00
G. Equipment/Supplies			200.00	200.00	11,143.23
H. Cell Phone		766.75	1,400.00	1,400.00	769.84
I. Theatre Party Petoskey			2,000.00	2,000.00	3,490.50
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	143.70	287.40	287.40	157.65
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	102.06	1,307.36		1,500.00	403.54
IN KIND INCOME	20,401.01	97,635.00	151,487.40	152,987.40	104,607.96
TOTAL + IN KIND INCOME	24,143.60	205,756.72	330,235.23	344,327.08	220,537.45

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	8,260.78	53,023.63	105,803.00	108,977.00	52,645.55
B. FICA	650.02	4,705.14	8,093.93	8,336.93	4,863.14
C. Worker's Compensation		11.00	476.00	483.00	
D. Unemployment		442.60	1,059.60	1,066.60	382.55
E. Insurance/Education	416.51	2,663.36	5,460.00	5,460.00	2274.48
2. Accounting		935.00	4,150.00	4,150.00	900.00
3. Advertising	46.00	936.00	1,920.00	1,920.00	2,382.89
4. Charlevoix Office					
A. Rent	200.00	800.00	1,200.00	1,200.00	700.00
B. Telephone		139.96	360.00	400.00	565.55
5. Communications					
A. Telephone	282.99	1,242.67	2,453.00	2,200.00	1,510.34
B. Internet	144.96	429.92	720.00	720.00	450.95
6. Contractual		2,762.00	3,424.00	4,000.00	4,323.00
7. Equipment					
A. Purchase			3,627.55	3,000.00	
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	1,000.00	4,000.00	6,000.00	6,000.00	3,500.00
10. Other					
A. Board	25.60	784.68	714.00	1,000.00	722.99
B. Executive Director	333.36	1,489.45	2,200.00	2,800.00	1,047.96
C. Hospitality	59.76	675.84	775.00	875.00	315.39
D. Licenses, Fees, Dues	10.00	545.54	1,060.75	1,060.75	607.75
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			2,495.00	2,495.00	32.86
I. Miscellaneous					
11. Postage	567.48	1,144.95	1,800.00	1,800.00	566.95
12. Printing	384.00	1,003.00	2,500.00	2,500.00	904.00
13. Reimbursement					160.00
14. Supplies	523.93	1,750.80	3,300.00	3,300.00	1,839.84
15. Training					
A. 40-Hour	5,678.08	5,928.33	4,500.00	5,928.33	
B. Roundtables					
C. Sault Ste. Marie	8.00	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	519.39	1,685.29	4,420.00	4,420.00	1,677.89
D. Other		6.00		6.00	3.50
17. NCM Restorative Practices	69.61	88.69		100.00	
GENERAL EXPENSES	19,180.47	92,072.13	178,747.83	184,460.73	87,714.15
Restorative Practices (RP) Expenses	3,040.08	27,890.94		66,000.00	
GENERAL + RP EXPENSES	22,220.55	119,963.07	178,747.83	250,460.73	87,714.15
General Income - General Expenses	-15,437.88	16,049.59		6,878.95	28,215.34

RESTORATIVE PRACTICES GRANT

INCOME CATEGORY	MONTH	2016-2018 TD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
December Payment 2016		7,600.00	76,000.00	7,600.00		
March Payment 2017				16,022.73		
June Payment 2017				10,792.00		
September Payment 2017				10,000.00		
December Payment 2017				10,792.00		
March Payment 2018				10,000.00		
June Payment 2018				10,793.27		
RP Income		7,600.00	76,000.00	76,000.00		
EXPENSE CATEGORY	MONTH	2016-2018 Grant TD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind YTD
A. Salaries	2,720.00	23,467.58	63,094.00	63,094.00		
B. FICA	283.70	2,386.98	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	36.38	36.38	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
L. Hospitality						69.61
RP EXPENSES	3,040.08	27,890.94	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)		-20,290.94	0.00	0.00	-546.04	-2,386.69

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through June 2017

	<u>Jan - Jun 17</u>
Ordinary Income/Expense	
Income	
CDP	9,120.00
CDRP Funds	
1st Quarter	12,131.35
2nd Quarter	10,109.46
Total CDRP Funds	22,240.81
County Funding	
Charlevoix	16,500.00
Emmet	16,222.50
Total County Funding	32,722.50
Donation	
Designated Gift	50.00
Donor Campaign	
Board Member	1,525.00
Community	501.00
Staff	178.00
Donor Campaign - Other	200.00
Total Donor Campaign	2,404.00
Total Donation	2,454.00
Fees	
ACVS	2,000.00
Breach of Contract	1,050.00
Cancellation	50.00
Divorce	2,050.00
Domestic	235.00
General Civil	200.00
Guardianship	50.00
Real Estate	380.00
Shoplifting	200.00
SPED	2,600.00
Total Fees	8,815.00
Fund Raising	
Theatre Party Charlevoix	
Sponsor	225.00
Total Theatre Party Charlevoix	225.00
Theatre Party Petoskey	
Supporter	850.00
Donation	857.35
Raffle	262.50
Refund	400.00
Sponsor	6,075.00
Tickets	3,200.00
Tip Jar	13.00
Total Theatre Party Petoskey	11,657.85

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
June 2017

	<u>Jun 17</u>
Ordinary Income/Expense	
Income	
Donation	
Designated Gift	50.00
Total Donation	<u>50.00</u>
Fees	
Breach of Contract	400.00
Divorce	225.00
Domestic	50.00
General Civil	100.00
Guardianship	50.00
Real Estate	330.00
Total Fees	<u>1,155.00</u>
Fund Raising	
Theatre Party Petoskey Sponsor	1,050.00
Total Theatre Party Petoskey	<u>1,050.00</u>
Total Fund Raising	1,050.00
Grants	
Rotary Club of Petoskey	694.00
Total Grants	<u>694.00</u>
Interest	7.34
Training & Workshops	
40-Hour	50.00
Total Training & Workshops	<u>50.00</u>
VORP	
Emmet	736.25
Total VORP	<u>736.25</u>
Total Income	3,742.59
Expense	
RP	
Mileage	36.38
Payroll Expense	283.70
Salaries & Wages	2,720.00
Total RP	<u>3,040.08</u>
Advertising	46.00
Charlevoix Office	
Rent	200.00
Total Charlevoix Office	<u>200.00</u>
Communications	
Internet	144.96
Telephone	282.99

NORTHERN COMMUNITY MEDIATION
Profit & Loss
June 2017

	<u>Jun 17</u>
Total Communications	427.95
Fringe Benefits	
Life Insurance	120.60
Dental Insurance	26.57
Health Insurance	269.34
Total Fringe Benefits	416.51
Grant Expense	
Restorative Practices	69.61
Total Grant Expense	69.61
Occupancy	
Rent	1,000.00
Total Occupancy	1,000.00
Other	
Board	25.60
Executive Director	333.36
Hospitality	59.76
Licenses, Fees, Dues	10.00
Total Other	428.72
Payroll Expenses	650.02
Postage	567.48
Printing	384.00
Salaries and Wages	8,260.78
Supplies	523.93
Training	
Sault Ste. Marie	8.00
40-Hour	5,678.08
Total Training	5,686.08
Travel	
Mileage	519.39
Total Travel	519.39
Total Expense	22,220.55
Net Ordinary Income	-18,477.96
Net Income	-18,477.96

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
June 2017

	<u>Jun 17</u>
Charlevoix Public Library	187.50
Charter Communications	412.95
Chemical Bank	812.47
City of Charlevoix	200.00
Dan McGuire	330.00
Gaslight Media	45.00
Jane Millar	1,165.63
Karen Cole	314.74
Kirstyn Horan	326.24
McCardel Water Conditioning	38.00
Online Payroll Service Fee	10.00
Payroll Distribution	8,910.80
Pitney Bowes	567.48
RP Payroll Distribution	3,003.70
St. Francis Xavier	1,000.00
The Print Shop	384.00
Wanda Joseph	4,512.04
TOTAL	<u>22,220.55</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through June 2017

	Jan - Jun 17
Total Fund Raising	11,882.85
Grants	
Charlevoix Foundation	875.00
Petoskey Foundation	875.00
Rotary Club of Petoskey	694.00
Total Grants	2,444.00
Interest	119.26
Refund	559.80
Reimbursement Income	316.00
Training & Workshops	
40-Hour	8,050.00
Total Training & Workshops	8,050.00
VORP	
Charlevoix	4,980.00
Emmet	4,417.50
Total VORP	9,397.50
Total Income	108,121.72
Expense	
RP	
Mileage	36.38
Payroll Expense	2,386.98
Salaries & Wages	23,467.58
Contractual	2,000.00
Total RP	27,890.94
Accounting	935.00
Advertising	936.00
Charlevoix Office	
Rent	800.00
Telephone	139.96
Total Charlevoix Office	939.96
Communications	
Internet	429.92
Telephone	1,242.67
Total Communications	1,672.59
Contractual	2,762.00
Fringe Benefits	
Supplemental Insurance	113.70
Life Insurance	404.70
Dental Insurance	159.42
Health Insurance	1,985.54
Unemployment	442.60
Total Fringe Benefits	3,105.96
Grant Expense	
Restorative Practices	88.69

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through June 2017

	<u>Jan - Jun 17</u>
Total Grant Expense	88.69
Insurance	
Worker's Compensation	11.00
Total Insurance	11.00
Occupancy	
Rent	4,000.00
Total Occupancy	4,000.00
Other	
Board	784.68
Executive Director	1,489.45
Hospitality	675.84
Licenses, Fees, Dues	545.54
PD	530.50
Theatre Party Petoskey	3,973.12
Total Other	7,999.13
Payroll Expenses	4,705.14
Postage	1,144.95
Printing	1,003.00
Salaries and Wages	53,023.63
Supplies	1,750.80
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	1,685.29
Other	6.00
Total Travel	2,052.95
Void	0.00
Total Expense	119,963.07
Net Ordinary Income	-11,841.35
Net Income	-11,841.35

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through June 2017

	<u>Jan - Jun 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	1,457.61
Chemical Bank	2,063.45
City of Charlevoix	800.00
City Park Grill	166.62
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	1,961.50
East Jordan Chamber of Commerce	90.00
Emmet County Recycling	80.00
EPS	634.50
First Community Bank	25.10
Frankenmuth Insurance	11.00
Gaslight Media	270.00
Gordon Food Service	142.47
Harbor Springs Chamber of Commerce	115.00
Jane Millar	3,384.25
Karen Cole	1,763.95
Kirstyn Horan	1,632.52
Mason & Kammermann	980.00
McCardel Water Conditioning	145.00
MCDRPCA	40.44
Meyer Hardware	15.97
New York Restaurant	100.00
Northern Michigan Review	1,130.60
Online Payroll Service Fee	50.00
Palette Bistro	50.00
Payroll Distribution	57,728.77
Pellston High School	1,000.00
Petoskey Chamber of Commerce	660.00
Petoskey Cinema	1,131.25
Pitney Bowes	1,144.95
Roast & Toast	189.00
Rotary	197.25
Rotary Club of Petoskey	276.25
RP Payroll Distribution	25,854.56
Sign & Design	125.00
Sky's the Limit	102.98
Spectrum Business	144.94
St. Francis Xavier	4,000.00
State Bar of Michigan	155.00
Taylor Rental	499.00
The 501 Alliance	442.60
The Print Shop	1,594.00
The Villager	75.00
Trophy Case	76.62

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through June 2017

	<u>Jan - Jun 17</u>
Wanda Joseph	<u>4,512.04</u>
TOTAL	<u><u>119,963.07</u></u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of June 30, 2017

	Jun 30, 17	Jun 30, 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	6,600.65	6,567.86	32.79	0.5%
CD Chemical Bank	6,248.73	6,202.13	46.60	0.8%
CD Chemical Bank	6,422.36	6,374.54	47.82	0.8%
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	23,245.22	46,533.38	-23,288.16	-50.1%
Checking Chase	0.00	2,838.77	-2,838.77	-100.0%
Money Market Fifth Third	5,000.71	5,000.21	0.50	0.0%
Money Market PNC	5,001.07	5,000.17	0.90	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	8,092.11	0.32	0.0%
Savings Chemical Bank	20,299.69	20,287.88	11.81	0.1%
Total Checking/Savings	128,469.07	154,431.52	-25,962.45	-16.8%
Total Current Assets	128,469.07	154,431.52	-25,962.45	-16.8%
Fixed Assets				
Accumulated Depreciation	-29,933.79	-27,646.79	-2,287.00	-8.3%
Equipment				
Purchase	12,937.10	12,327.70	609.40	4.9%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
Total Equipment	39,847.15	39,237.75	609.40	1.6%
Total Fixed Assets	9,913.36	11,590.96	-1,677.60	-14.5%
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	163,517.35	191,157.40	-27,640.05	-14.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
RP Michigan Unemployment	591.72	0.00	591.72	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	668.00	630.00	38.00	6.0%
Fica Tax Withheld	1,251.05	1,183.37	67.68	5.7%
Michigan Unemployment	1,732.66	968.19	764.47	79.0%
State Income Tax Withheld	336.24	636.66	-300.42	-47.2%
Total Other Current Liabilities	5,199.09	3,418.22	1,780.87	52.1%
Total Current Liabilities	5,199.09	3,418.22	1,780.87	52.1%
Total Liabilities	5,199.09	3,418.22	1,780.87	52.1%
Equity				
*Retained Earnings	170,159.62	159,523.85	10,635.77	6.7%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-11,841.35	28,215.34	-40,056.69	-142.0%
Total Equity	158,318.26	187,739.18	-29,420.92	-15.7%
TOTAL LIABILITIES & EQUITY	163,517.35	191,157.40	-27,640.05	-14.5%