

MARCH FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds		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	8,111.25	8,111.25	32,445.00	32,445.00	
C. VORP Charlevoix	2,490.00	3,320.00	10,000.00	10,000.00	2,530.00
D. VORP Emmet		736.25	8,835.00	8,835.00	1,472.50
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	
E. Fees for Service	310.00	1,585.00	7,500.00	7,500.00	2,200.00
F. ACVS Fees	1,125.00	1,125.00	7,600.00	7,600.00	1,600.00
G. SPED Fees	400.00	1,800.00	6,000.00	6,000.00	800.00
H. Donations			500.00	500.00	187.45
I. Donor Campaign	650.00	850.00	1,000.00	1,000.00	420.00
K. Theatre Party Petoskey			13,500.00	13,500.00	
1. Sponsorships	5,375.00	5,475.00		7,375.00	5,775.00
2. Ticket Sales	3,075.00	3,075.00		3,075.00	3,975.00
3. Other	762.50	762.50		762.50	789.00
L. Theatre Party Charlevoix			6,000.00	6,000.00	
1. Sponsorships	225.00	225.00			
2. Ticket Sales					
3. Other					
M. Reimbursement/Rebate	740.80	875.80		900.00	180.00
N. Interest	15.04	71.22	150.00	150.00	3.34
O. Training					
1. 40-Hour			1,000.00	5,750.00	
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
G. United Way					500.00
Transfer from Savings					
GENERAL INCOME	23,279.59	57,513.37	178,747.83	193,950.33	42,843.42
Restorative Practices (RP)					
GENERAL + RP INCOME	23,279.59	57,513.37	178,747.83	193,950.33	42,843.42
In Kind					
A. Accounting Services			300.00	300.00	
B. Volunteer Mediators	13,207.50	39,907.50	123,100.00	123,100.00	34,635.00
C. Volunteer Labor					430.00
D. Volunteer Training			600.00	600.00	
E. Mediation Locations	200.00	1,600.00	5,000.00	5,000.00	1,650.00
F. Rent	1,300.00	3,900.00	15,600.00	15,600.00	3,900.00
G. Equipment/Supplies			200.00	200.00	22.23
H. Cell Phone	107.12	327.62	1,400.00	1,400.00	428.96
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	47.90	71.85	287.40	287.40	65.85
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	248.91	490.27			202.92
IN KIND INCOME	14,862.52	45,854.22	151,487.40	151,487.40	44,668.98
TOTAL + IN KIND INCOME	38,142.11	103,367.59	330,235.23	345,437.73	87,512.40

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	12,208.05	28,485.45	105,803.00	105,803.00	24,640.10
B. FICA	1,134.34	2,727.82	8,093.93	8,093.93	2,492.19
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	182.21	1,359.83	5,460.00	5,460.00	
2. Accounting		500.00	4,150.00	4,150.00	575.00
3. Advertising	30.00	590.00	1,920.00	1,920.00	1,445.79
4. Charlevoix Office					
A. Rent	100.00	400.00	1,200.00	1,200.00	400.00
B. Telephone	39.99	99.97	360.00	400.00	346.59
5.. Communications					
A. Telephone	144.94	344.86	2,453.00	1,900.00	646.71
B. Internet	15.00	134.96	720.00	720.00	195.00
6. Contractual	290.50	872.00	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	2,000.00	6,000.00	6,000.00	2,000.00
10. Other					
A. Board		744.54	714.00	900.00	710.39
B. Executive Director	15.00	880.31	2,200.00	2,200.00	570.83
C. Hospitality	28.99	81.46	775.00	775.00	4.79
D. Licenses, Fees, Dues	35.10	360.10	1,060.75	1,060.75	440.75
E. PD		380.50	3,500.00	3,500.00	150.00
F. Staff Retreat			200.00	200.00	
G. Theatre Party Petoskey	1,306.16	1,310.16	3,460.00	3,460.00	3,136.36
H. Theatre Party Charlevoix			2,495.00	2,495.00	
I. Miscellaneous					
11. Postage	167.48	577.47	1,800.00	1,800.00	566.95
12. Printing	430.00	430.00	2,500.00	2,500.00	644.00
13. Reimbursement					
14. Supplies	251.74	689.71	3,300.00	3,300.00	759.83
15. Training					
A. 40-Hour			4,500.00	4,500.00	
B. Roundtables					
C. General Civil					
D. Beaver Island		5.00			
E. Oakland Mediation Center					519.24
16. Travel					
A. Lodging			600.00	600.00	343.38
B. Meals			252.00	252.00	26.25
C. Mileage	77.36	454.48	4,420.00	4,420.00	765.72
D. Other					3.50
17. Restorative Practices (RP) - NCM		19.08			
GENERAL EXPENSES	16,956.86	43,481.55	178,747.83	178,420.83	42,038.66
18. General Income - General Expenses	6,347.83	14,056.92		15,529.50	804.76
Comparison of Income & Expenses	23,304.69	57,538.47	178,747.83	193,950.33	42,843.42
Restorative Practices (RP)	4,068.77	16,022.73			
GENERAL + RP EXPENSES	21,025.63	59,504.28	178,747.83	178,420.83	42,843.42

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		
April Payment						
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	3,684.50	12,698.30	63,094.00	63,094.00		
B. FICA	384.27	1,324.43	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	5,000.00	5,000.00	400.00	260.00
J. Equipment Purchase						1,788.00
K. Printing						250.00
RP EXPENSES	4,068.77	16,022.73	76,000.00	76,000.00	546.04	2,317.08
Gain (Loss)	-4,068.77	-8,422.73	0.00	0.00	-546.04	-2,317.08

NORTHERN COMMUNITY MEDIATION
Profit & Loss
March 2017

	<u>Mar 17</u>
Ordinary Income/Expense	
Income	
County Funding	
Emmet	8,111.25
Total County Funding	<u>8,111.25</u>
Donation	
Donor Campaign	
Board Member	650.00
Total Donor Campaign	<u>650.00</u>
Total Donation	650.00
Fees	
ACVS	1,125.00
Breach of Contract	50.00
Divorce	250.00
Domestic	10.00
SPED	400.00
Total Fees	<u>1,835.00</u>
Fund Raising	
Theatre Party Charlevoix	
Sponsor	225.00
Total Theatre Party Charlevoix	<u>225.00</u>
Theatre Party Petoskey	
Supporter	850.00
Donation	87.00
Raffle	262.50
Refund	400.00
Sponsor	4,525.00
Tickets	3,075.00
Tip Jar	13.00
Total Theatre Party Petoskey	<u>9,212.50</u>
Total Fund Raising	9,437.50
Interest	15.04
Refund	559.80
Reimbursement Income	181.00
VORP	
Charlevoix	2,490.00
Total VORP	<u>2,490.00</u>
Total Income	23,279.59
Expense	
RP	
Payroll Expense	384.27
Salaries & Wages	3,684.50
Total RP	<u>4,068.77</u>

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
March 2017

	<u>Mar 17</u>
Advertising	30.00
Charlevoix Office	
Rent	100.00
Telephone	39.99
Total Charlevoix Office	<u>139.99</u>
Communications	
Internet	15.00
Telephone	144.94
Total Communications	<u>159.94</u>
Contractual	290.50
Fringe Benefits	
Dental Insurance	26.57
Health Insurance	155.64
Total Fringe Benefits	<u>182.21</u>
Occupancy	
Rent	500.00
Total Occupancy	<u>500.00</u>
Other	
Executive Director	15.00
Hospitality	28.99
Licenses, Fees, Dues	35.10
Theatre Party Petoskey	1,306.16
Total Other	<u>1,385.25</u>
Payroll Expenses	1,134.34
Postage	167.48
Printing	430.00
Salaries and Wages	12,208.05
Supplies	251.74
Travel	
Mileage	77.36
Total Travel	<u>77.36</u>
Total Expense	<u>21,025.63</u>
Net Ordinary Income	<u>2,253.96</u>
Net Income	<u><u>2,253.96</u></u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
March 2017

	<u>Mar 17</u>
Charter Communications	184.93
Chemical Bank	76.25
City of Charlevoix	100.00
D&W Fresh Market	108.94
Dan McGuire	252.50
EPS	178.00
First Community Bank	25.10
Gaslight Media	45.00
Gordon Food Service	81.22
Jane Millar	400.00
Kirstyn Horan	259.57
McCardel Water Conditioning	31.50
Meyer Hardware	3.99
Online Payroll Service Fee	10.00
Payroll Distribution	13,342.39
Petoskey Chamber of Commerce	15.00
Pitney Bowes	167.48
RP Payroll Distribution	4,068.77
Sign & Design	125.00
Sky's the Limit	28.99
St. Francis Xavier	500.00
The Print Shop	1,021.00
TOTAL	<u><u>21,025.63</u></u>

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NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through March 2017

Jan - Mar 17

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
Emmet	8,111.25
Total County Funding	16,361.25
Donation	
Donor Campaign	
Board Member	650.00
Donor Campaign - Other	200.00
Total Donor Campaign	850.00
Total Donation	850.00
Fees	
ACVS	1,125.00
Breach of Contract	250.00
Divorce	1,125.00
Domestic	10.00
General Civil	100.00
Shoplifting	100.00
SPED	1,800.00
Total Fees	4,510.00
Fund Raising	
Theatre Party Charlevoix	
Sponsor	225.00
Total Theatre Party Charlevoix	225.00
Theatre Party Petoskey	
Supporter	850.00
Donation	87.00
Raffle	262.50
Refund	400.00
Sponsor	4,625.00
Tickets	3,075.00
Tip Jar	13.00
Total Theatre Party Petoskey	9,312.50
Total Fund Raising	9,537.50
Interest	71.22
Refund	559.80
Reimbursement Income	316.00
VORP	
Charlevoix	3,320.00
Emmet	736.25

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through March 2017

	<u>Jan - Mar 17</u>
Total VORP	4,056.25
Total Income	57,513.37
Expense	
RP	
Payroll Expense	1,324.43
Salaries & Wages	12,698.30
Contractual	2,000.00
Total RP	16,022.73
Accounting	500.00
Advertising	590.00
Charlevoix Office	
Rent	400.00
Telephone	99.97
Total Charlevoix Office	499.97
Communications	
Internet	134.96
Telephone	344.86
Total Communications	479.82
Contractual	872.00
Fringe Benefits	
Life Insurance	163.50
Dental Insurance	79.71
Health Insurance	1,002.92
Insurance	113.70
Unemployment	22.85
Total Fringe Benefits	1,382.68
Grant Expense	
Restorative Practices	19.08
Total Grant Expense	19.08
Insurance	
Worker's Compensation	11.00
Total Insurance	11.00
Occupancy	
Rent	2,000.00
Total Occupancy	2,000.00
Other	
Board	744.54
Executive Director	880.31
Hospitality	81.46
Licenses, Fees, Dues	360.10
PD	380.50
Theatre Party Petoskey	1,310.16
Total Other	3,757.07

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through March 2017

	<u>Jan - Mar 17</u>
Payroll Expenses	2,727.82
Postage	577.47
Printing	430.00
Salaries and Wages	28,485.45
Supplies	689.71
Training	
Beaver Island	5.00
Total Training	<u>5.00</u>
Travel	
Mileage	454.48
Total Travel	<u>454.48</u>
Total Expense	<u>59,504.28</u>
Net Ordinary Income	<u>-1,990.91</u>
Net Income	<u><u>-1,990.91</u></u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through March 2017

	<u>Jan - Mar 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	389.85
Chemical Bank	884.30
City of Charlevoix	400.00
City Park Grill	55.00
D&W Fresh Market	108.94
Dan McGuire	756.50
East Jordan Chamber of Commerce	90.00
EPS	454.50
First Community Bank	25.10
Frankenmuth Insurance	11.00
Gaslight Media	135.00
Gordon Food Service	81.22
Jane Millar	1,100.95
Karen Cole	800.89
Kirstyn Horan	750.99
Mason & Kammermann	545.00
McCardel Water Conditioning	43.50
Meyer Hardware	3.99
Online Payroll Service Fee	20.00
Payroll Distribution	31,213.27
Pellston High School	1,000.00
Petoskey Chamber of Commerce	660.00
Pitney Bowes	577.47
Rotary Club of Petoskey	276.25
RP Payroll Distribution	14,022.73
Sign & Design	125.00
Sky's the Limit	72.98
Spectrum Business	144.94
St. Francis Xavier	2,000.00
State Bar of Michigan	155.00
The 501 Alliance	22.85
The Print Shop	1,021.00
The Villager	75.00
Trophy Case	28.62
TOTAL	<u><u>59,504.28</u></u>

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

	Mar 31, 17	Mar 31, 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	6,594.22	6,567.86	26.36	0.4%
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	33,904.32	3,000.06	30,904.26	1,030.1%
Checking Chase	0.00	19,010.66	-19,010.66	-100.0%
Money Market Fifth Third	5,000.62	5,000.01	0.61	0.0%
Money Market PNC	5,000.54	5,000.09	0.45	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	20,297.14	20,287.88	9.26	0.1%
Total Checking/Savings	139,102.98	127,068.13	12,034.85	9.5%
Total Current Assets	139,102.98	127,068.13	12,034.85	9.5%
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	174,151.26	163,794.01	10,357.25	6.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
RP Michigan Unemployment	353.01	0.00	353.01	100.0%
RP State Income Tax Withheld	128.25	0.00	128.25	100.0%
RP FICA Tax Withheld	563.72	0.00	563.72	100.0%
RP Federal Income Tax Withheld	183.00	0.00	183.00	100.0%
Federal Income Tax Withheld	968.00	718.00	250.00	34.8%
Fica Tax Withheld	1,854.97	1,330.31	524.66	39.4%
Michigan Unemployment	1,632.53	739.64	892.89	120.7%
State Income Tax Withheld	497.45	677.46	-180.01	-26.6%
Total Other Current Liabilities	6,180.93	3,465.41	2,715.52	78.4%
Total Current Liabilities	6,180.93	3,465.41	2,715.52	78.4%
Total Liabilities	6,180.93	3,465.41	2,715.52	78.4%
Equity				
*Retained Earnings	169,961.25	159,523.85	10,437.40	6.5%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-1,990.91	804.76	-2,795.67	-347.4%
Total Equity	167,970.33	160,328.60	7,641.73	4.8%
TOTAL LIABILITIES & EQUITY	174,151.26	163,794.01	10,357.25	6.3%