

NOVEMBER FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds		40,437.84	40,437.83	40,437.83	43,747.09
Bonus Funds		38,386.11		38,386.11	
Boyne City Refund	335.86	1,007.58		1,343.44	
Agency Funds					
A. Charlevoix County		33,000.00	33,000.00	33,000.00	33,000.00
B. Emmet County	8,111.25	32,445.00	32,445.00	32,445.00	24,333.75
C. VORP Charlevoix	830.00	9,960.00	10,000.00	10,000.00	8,340.00
D. VORP Emmet		6,626.25	8,835.00	8,835.00	6,626.25
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	10,780.00
E. Fees for Service	400.00	8,345.00	7,500.00	8,500.00	7,410.00
F. ACVS Fees	1,400.00	4,400.00	7,600.00	4,400.00	4,700.00
G. SPED Fees		6,400.00	6,000.00	7,000.00	5,000.00
H. Donations		164.00	500.00	164.00	187.45
I. Donor Campaign	50.00	5,404.00	1,000.00	5,404.00	570.00
K. Theatre Party Petoskey			13,500.00		
1. Sponsorships		7,375.00		7,375.00	7,075.00
2. Ticket Sales		3,200.00		3,200.00	4,175.00
3. Other		1,532.85		1,532.85	1,526.50
L. Theatre Party Charlevoix			6,000.00		
1. Sponsorships		3,275.00		3,725.00	2,850.00
2. Ticket Sales		1,505.00		1,505.00	1,735.00
3. Other		469.00		469.00	475.00
M. Reimbursement/Refund		1,025.78		1,025.78	744.64
N. Interest	14.98	289.17	150.00	300.00	151.07
O. Training					
1. 40-Hour		8,050.00	1,000.00	8,050.00	
2. Oakland Meditation					1,000.00
3. Agreement Writing					325.00
4. Gryphon Place					406.82
P. GovPayNet					160.00
Grants					
A. Charlevoix Foundation	200.00	1,075.00		1,075.00	4,172.00
B. Petoskey Foundation		875.00		875.00	5,679.00
C. SCAO - CDP - GVSU					2,269.44
D. Rotary Club of Petoskey		694.00		694.00	
E. Women Who Care					6,000.00
F. United Way					500.00
G. Revenue Sharing		2,200.00		2,200.00	
Transfer from Savings					
GENERAL INCOME	11,342.09	227,261.58	178,747.83	231,062.01	183,939.01
Restorative Practices (RP)	3,393.04	31,283.98		31,283.98	
GENERAL + RP INCOME	14,735.13	258,545.56	178,747.83	262,345.99	183,939.01
In Kind					
A. Accounting Services	100.00	350.00	300.00	350.00	900.00
B. Volunteer Mediators	11,926.00	155,113.00	123,100.00	160,000.00	138,600.00
C. Volunteer Labor	200.00	200.00			1,550.00
D. Volunteer Training		1,200.00	600.00	1,200.00	
E. Mediation Locations	300.00	4,850.00	5,000.00	5,050.00	4,550.00
F. Rent	1,300.00	14,300.00	15,600.00	15,600.00	13,000.00
G. Equipment/Supplies		400.00	200.00	400.00	11,193.23
H. Cell Phone	111.87	1,621.00	1,400.00	1,700.00	1,198.70
I. Theatre Party Petoskey		3,579.41	2,000.00	3,579.41	3,490.50
J. Theatre Party Charlevoix			2,000.00	2,000.00	
K. Training Locations		500.00	500.00	500.00	
L. Mileage		47.25	500.00	500.00	46.44
M. GoToMyPC	23.95	263.45	287.40	287.40	277.40
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	276.00	2,464.07		2,500.00	1,032.59
IN KIND INCOME	14,137.82	184,888.18	151,487.40	193,666.81	176,110.62
TOTAL + IN KIND INCOME	25,479.91	412,149.76	330,235.23	424,728.82	360,049.63

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	9,855.69	100,602.19	105,803.00	108,977.00	97,408.40
B. FICA	817.91	8,595.75	8,093.93	8,336.93	8,385.36
C. Worker's Compensation		466.00	476.00	483.00	476.00
D. Unemployment		583.61	1,059.60	1,066.60	1,463.59
E. Insurance/Education	182.21	5,252.25	5,460.00	5,460.00	4,542.52
F. Bonus Funds Salaries & Wages	1,842.00	8,289.00		10,131.00	
G. Bonus Funds FICA	149.49	661.99		809.00	
H. Bonus Funds Unemployment	52.05	52.05		52.05	
I. Boyne City Salaries & Wages	312.00	936.00		1,248.00	
J. Boyne City FICA	23.86	71.60		95.44	
2. Accounting	410.00	2,405.00	4,150.00	4,150.00	4,150.00
3. Advertising	633.00	1,931.00	1,920.00	1,920.00	10,617.89
4. Charlevoix Office					
A. Rent	100.00	1,300.00	1,200.00	1,200.00	1,200.00
B. Telephone	19.99	194.95	360.00	300.00	715.50
5.. Communications					
A. Telephone	204.94	2,072.43	2,453.00	2,200.00	2,335.00
B. Internet		684.86	720.00	720.00	570.93
6. Contractual	475.00	5,044.50	3,424.00	5,200.00	5,398.00
7. Equipment					
A. Purchase			3,627.55	2,000.00	2,287.00
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	300.00	300.00
D. Business Protection		430.00	430.00	430.00	430.00
9. Occupancy - Rent	500.00	6,500.00	6,000.00	6,000.00	6,000.00
10. Other					
A. Board		928.68	714.00	1,200.00	810.82
B. Executive Director	175.00	2,473.50	2,200.00	2,800.00	1,724.25
C. Hospitality		691.73	775.00	975.00	315.39
D. Licenses, Fees, Dues	295.10	1,040.64	1,060.75	1,060.75	1,215.15
E. PD		755.50	3,500.00	3,000.00	930.00
F. Staff Retreat	265.11	265.11	200.00	200.00	
G. Theatre Party Petoskey		3,973.12	3,460.00	3,973.12	4,017.66
H. Theatre Party Charlevoix	117.94	2,789.19	2,495.00	2,671.25	2,924.20
I. Miscellaneous		100.00		100.00	20.00
J. 25th Anniversary	507.70	1,125.02		750.00	
11. Postage	141.30	1,916.03	1,800.00	1,900.00	1,809.27
12. Printing	586.00	2,353.00	2,500.00	2,500.00	2,530.00
13. Reimbursement					160.00
14. Supplies	133.68	2,667.35	3,300.00	3,300.00	4,023.35
15. Training					
A. 40-Hour		5,928.33	4,500.00	5,928.33	
B. Roundtables					
C. Sault Ste. Marie		8.00		8.00	
D. Beaver Island		5.00		5.00	
E. Oakland Mediation Center					519.24
F. Agreement Writing					700.84
G. Gryphon Place					424.82
16. Travel					
A. Lodging		613.45	600.00	750.00	427.38
B. Meals	7.25	84.55	252.00	252.00	117.29
C. Mileage	287.19	2,813.85	4,420.00	4,420.00	2,609.92
D. Other		6.00		6.00	3.50
17. NCM Restorative Practices		88.69		88.69	
GENERAL EXPENSES	18,094.41	176,999.92	178,747.83	198,461.16	171,563.27

Restorative Practices (RP) Expenses	6,852.09	49,136.79		49,136.79	
GENERAL + RP EXPENSES	24,946.50	226,136.71	178,747.83	247,597.95	171,563.27
General Income - General Expenses	-6,752.32	50,261.66		32,600.85	12,375.74

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 2016 Payment		7,600.00	76,000.00	76,000.00		
May 2017 Payment		16,022.73				
September 2017 Payment	11,868.21	11,868.21				
November 2017 Payment	3,393.04	3,393.04				
RP Income	15,261.25	38,883.98	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	40,641.40	63,094.00	63,094.00		
B. FICA	490.14	3,756.14	4,826.70	4,826.70		
C. Unemployment			627.94	627.94		
D. Worker's Compensation			868.00	868.00		
E. Supplies	68.15	340.14	500.00	500.00		19.08
F. Mileage		399.11	1,083.36	1,083.36	146.04	
G. Pellston		2,000.00	2,500.00	2,500.00		
H. Boyne City		2,000.00	2,500.00	2,500.00		
I. Equipment Purchase						1,788.00
J. Printing						250.00
K. Business Dinner						69.61
L. Dan McGuire					400.00	260.00
RP EXPENSES	6,852.09	49,136.79	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	8,409.16	-10,252.81	0.00	0.00	-546.04	-2,386.69

NORTHERN COMMUNITY MEDIATION
Profit & Loss
November 2017

	<u>Nov 17</u>
Ordinary Income/Expense	
Income	
BC Reimbursement	335.86
County Funding	
Emmet	8,111.25
Total County Funding	<u>8,111.25</u>
Donation	
Donor Campaign	
Community	50.00
Total Donor Campaign	<u>50.00</u>
Total Donation	50.00
Fees	
ACVS	1,400.00
Divorce	100.00
General Civil	200.00
Probate	100.00
Total Fees	<u>1,800.00</u>
Grants	
Restorative Practices	3,393.04
Charlevoix Foundation	200.00
Total Grants	<u>3,593.04</u>
Interest	14.98
VORP	
Charlevoix	830.00
Total VORP	<u>830.00</u>
Total Income	14,735.13
Expense	
BF Fringe Benefits	
Unemployment	52.05
Total BF Fringe Benefits	52.05
BF Payroll Expenses	149.49
BF Salaries & Wages	1,842.00
BC Payroll Expense	23.86
BC Salaries & Wages	312.00
RP	
Supplies	68.15
Payroll Expense	490.14
Salaries & Wages	6,293.80
Total RP	<u>6,852.09</u>
Accounting	410.00
Advertising	633.00
Charlevoix Office	
Rent	100.00
Telephone	19.99

NORTHERN COMMUNITY MEDIATION
Profit & Loss
November 2017

	<u>Nov 17</u>
Total Charlevoix Office	119.99
Communications	
Telephone	204.94
Total Communications	204.94
Contractual	475.00
Fringe Benefits	
Dental Insurance	26.57
Health Insurance	155.64
Total Fringe Benefits	182.21
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
25th Anniversary	507.70
Executive Director	175.00
Licenses, Fees, Dues	295.10
Staff Retreat	265.11
Theatre Party Charlevoix	117.94
Total Other	1,360.85
Payroll Expenses	817.91
Postage	141.30
Printing	586.00
Salaries and Wages	9,855.69
Supplies	133.68
Travel	
Meals	7.25
Mileage	287.19
Total Travel	294.44
Total Expense	24,946.50
Net Ordinary Income	-10,211.37
Net Income	-10,211.37

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through November 2017

	<u>Jan - Nov 17</u>
Rotary	872.25
Rotary Club of Petoskey	276.25
RP Payroll Distribution	44,397.54
Sign & Design	599.00
Sky's the Limit	133.97
Spectrum Business	144.94
St. Francis Xavier	6,500.00
Stafford's Hospitality	265.11
State Bar of Michigan	155.00
State of Michigan	20.00
Taylor Rental	499.00
The 501 Alliance	635.66
The Print Shop	3,611.00
The Villager	75.00
Top of Michigan Trails Council	50.00
Trophy Case	94.62
Wanda Joseph	4,512.04
Women's Resource Center	67.00
TOTAL	<u><u>226,099.64</u></u>

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through November 2017

Jan - Nov 17

Ordinary Income/Expense

Income

BC Reimbursement	1,007.58
CDP	9,120.00
CDRP Funds	
Bonus	38,386.11
1st Quarter	12,131.35
2nd Quarter	10,109.46
3rd Quarter	18,197.03

Total CDRP Funds 78,823.95

County Funding

Charlevoix	33,000.00
Emmet	32,445.00

Total County Funding 65,445.00

Donation

Designated Gift	50.00
Donor Campaign	
Board Member	1,625.00
Community	2,801.00
Staff	178.00
Mediator	800.00

Total Donor Campaign 5,404.00

Donation - Other 114.00

Total Donation 5,568.00

Fees

ACVS	4,400.00
Breach of Contract	1,650.00
Cancellation	200.00
Divorce	4,150.00
Domestic	485.00
General Civil	700.00
Guardianship	200.00
Probate	100.00
Real Estate	560.00
Shoplifting	300.00
SPED	6,400.00

Total Fees 19,145.00

Fund Raising

Theatre Party Charlevoix	
Other	469.00
Tickets	1,505.00
Supporter	500.00
Sponsor	2,775.00

Total Theatre Party Charlevoix 5,249.00

Theatre Party Petoskey

Supporter	850.00
Donation	857.35

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through November 2017

	<u>Jan - Nov 17</u>
Raffle	262.50
Refund	400.00
Sponsor	6,525.00
Tickets	3,200.00
Tip Jar	13.00
Total Theatre Party Petoskey	12,107.85
Total Fund Raising	17,356.85
Grants	
Restorative Practices	31,283.98
Charlevoix Foundation	1,075.00
Petoskey Foundation	875.00
Revenue Sharing	2,200.00
Rotary Club of Petoskey	694.00
Total Grants	36,127.98
Interest	289.17
Refund	596.89
Reimbursement Income	428.89
Training & Workshops	
40-Hour	8,050.00
Total Training & Workshops	8,050.00
VORP	
Charlevoix	9,960.00
Emmet	6,626.25
Total VORP	16,586.25
Total Income	258,545.56
Expense	
Reconciliation Discrepancies	0.02
BF Fringe Benefits	
Unemployment	52.05
Total BF Fringe Benefits	52.05
BF Payroll Expenses	661.99
BF Salaries & Wages	8,289.00
BC Payroll Expense	71.60
BC Salaries & Wages	936.00
RP	
Supplies	340.14
Mileage	399.11
Payroll Expense	3,756.14
Salaries & Wages	40,641.40
Contractual	4,000.00
Total RP	49,136.79
Accounting	2,405.00
Advertising	1,931.00
Charlevoix Office	
Rent	1,300.00

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through November 2017

	<u>Jan - Nov 17</u>
Telephone	194.95
Total Charlevoix Office	1,494.95
Communications	
Internet	684.86
Telephone	2,072.43
Total Communications	2,757.29
Contractual	5,044.50
Fringe Benefits	
Supplemental Insurance	341.00
Life Insurance	404.70
Dental Insurance	292.27
Health Insurance	4,214.28
Unemployment	583.61
Total Fringe Benefits	5,835.86
Grant Expense	
Restorative Practices	88.69
Total Grant Expense	88.69
Insurance	
Business Protector	730.00
Worker's Compensation	466.00
Total Insurance	1,196.00
Occupancy	
Rent	6,500.00
Total Occupancy	6,500.00
Other	
25th Anniversary	1,125.02
Board	928.68
Executive Director	2,473.50
Hospitality	691.73
Licenses, Fees, Dues	1,040.64
Misc.	100.00
PD	755.50
Staff Retreat	265.11
Theatre Party Petoskey	3,973.12
Theatre Party Charlevoix	2,789.19
Total Other	14,142.49
Payroll Expenses	8,595.75
Postage	1,916.03
Printing	2,353.00
Salaries and Wages	100,602.19
Supplies	2,667.35
Training	
Sault Ste. Marie	8.00
Beaver Island	5.00
40-Hour	5,928.33

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through November 2017

	<u>Jan - Nov 17</u>
Total Training	5,941.33
Travel	
Lodging	613.45
Meals	84.55
Mileage	2,813.85
Other	6.00
Total Travel	3,517.85
Void	0.00
Total Expense	226,136.73
Net Ordinary Income	32,408.83
Net Income	32,408.83

4:29 PM
12/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through November 2017

	<u>Jan - Nov 17</u>
Abuzz Creative	1,870.00
American Spoon	47.80
BC Payroll Distribution	1,007.60
BF Payroll Distribution	8,950.99
Boyne Area Chamber of Commerce	365.00
Boyne City High School	2,000.00
Boyne City Tap Room	222.44
Cafe Sante	50.00
Chandler's	100.00
Charlevoix Chamber of Commerce	380.00
Charlevoix Cinema	184.00
Charlevoix County Community Foundation	30.00
Charlevoix Public Library	187.50
Charter Communications	2,537.30
Chemical Bank	3,009.45
City of Charlevoix	1,300.00
City Park Grill	166.62
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	3,213.00
Dog Eat Dog Graphic Designs	250.00
Domain Listings	228.00
East Jordan Chamber of Commerce	170.00
East Park Tavern	1,389.25
Emmet County Recycling	80.00
EPS	994.50
First Community Bank	50.20
Frankenmuth Insurance	1,196.00
Gaslight Media	450.00
Genesee County Bar Foundation	50.00
Gordon Food Service	142.47
Harbor Springs Chamber of Commerce	115.00
Jane Millar	4,784.43
Karen Cole	3,725.72
Kirstyn Horan	3,421.35
Kristy Whitman	67.83
Leadership Charlevoix County	300.00
MACM Conference	225.00
Mason & Kammermann	2,450.00
McCardel Water Conditioning	313.00
MCDRPCA	40.44
McLaren Northern Michigan Foundation	100.00
Meyer Hardware	15.97
New York Restaurant	100.00
Northern Michigan Review	1,248.54
Online Payroll Service Fee	100.00
Palette Bistro	50.00
Payroll Distribution	109,197.94
Pellston High School	2,000.00
Petoskey Chamber of Commerce	760.00
Petoskey Cinema	1,131.25
Pitney Bowes	2,074.73
Roast & Toast	189.00

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12/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
November 2017

	<u>Nov 17</u>
BC Payroll Distribution	335.86
BF Payroll Distribution	1,991.49
Charlevoix Chamber of Commerce	180.00
Charter Communications	224.93
Chemical Bank	192.83
City of Charlevoix	100.00
Dan McGuire	295.00
Domain Listings	228.00
East Jordan Chamber of Commerce	80.00
EPS	180.00
First Community Bank	25.10
Karen Cole	258.17
Kirstyn Horan	223.48
Leadership Charlevoix County	300.00
Mason & Kammermann	410.00
Northern Michigan Review	117.94
Online Payroll Service Fee	10.00
Payroll Distribution	10,673.60
Petoskey Chamber of Commerce	100.00
Pitney Bowes	300.00
Rotary	175.00
RP Payroll Distribution	6,783.94
Sign & Design	349.00
St. Francis Xavier	500.00
Stafford's Hospitality	265.11
The 501 Alliance	52.05
The Print Shop	586.00
Trophy Case	9.00
TOTAL	<u>24,946.50</u>

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

	Nov 30, 17	Nov 30, 16	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Savings 4Front	15,838.96	15,815.22	23.74	0.2%
CD Bank of N. MI	7.95	7.95	0.00	0.0%
CD Char State Bank	5,984.40	5,964.49	19.91	0.3%
CD Char State Bank	12,261.49	12,208.47	53.02	0.4%
CD Chemical Bank	6,607.30	6,582.63	24.67	0.4%
CD Chemical Bank	6,264.40	6,233.21	31.19	0.5%
CD Chemical Bank	6,438.55	6,406.50	32.05	0.5%
CD First Comm. Bank	7,880.97	7,844.98	35.99	0.5%
CD First Comm. Bank	5,623.22	5,593.36	29.86	0.5%
Checking 1st Community Bank	69,985.06	33,734.37	36,250.69	107.5%
Money Market Fifth Third	5,000.86	5,000.50	0.36	0.0%
Money Market PNC	5,002.12	5,000.38	1.74	0.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chase	8,092.43	8,092.43	0.00	0.0%
Savings Chemical Bank	20,303.93	20,293.81	10.12	0.1%
Total Checking/Savings	175,391.64	138,878.30	36,513.34	26.3%
Total Current Assets	175,391.64	138,878.30	36,513.34	26.3%
Fixed Assets				
Accumulated Depreciation	-29,933.79	-27,646.79	-2,287.00	-8.3%
Equipment				
Purchase	13,177.10	12,327.70	849.40	6.9%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
Total Equipment	40,087.15	39,237.75	849.40	2.2%
Total Fixed Assets	10,153.36	11,590.96	-1,437.60	-12.4%
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	210,679.92	175,604.18	35,075.74	20.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BF State Income Tax Withheld	342.27	0.00	342.27	100.0%
BF Michigan Unemployment	28.08	0.00	28.08	100.0%
BF FICA Tax Withheld	1,268.15	0.00	1,268.15	100.0%
BF Federal Income Tax Withheld	746.10	0.00	746.10	100.0%
BC FICA Tax Withheld	47.72	0.00	47.72	100.0%
RP Michigan Unemployment	647.09	0.00	647.09	100.0%
RP State Income Tax Withheld	232.61	0.00	232.61	100.0%
RP FICA Tax Withheld	962.94	0.00	962.94	100.0%
RP Federal Income Tax Withheld	354.00	0.00	354.00	100.0%
Federal Income Tax Withheld	319.90	653.00	-333.10	-51.0%
Fica Tax Withheld	508.74	1,232.35	-723.61	-58.7%
Michigan Unemployment	1,983.31	1,066.05	917.26	86.0%
State Income Tax Withheld	113.85	331.04	-217.19	-65.6%
Total Other Current Liabilities	7,554.76	3,282.44	4,272.32	130.2%
Total Current Liabilities	7,554.76	3,282.44	4,272.32	130.2%
Total Liabilities	7,554.76	3,282.44	4,272.32	130.2%
Equity				
*Retained Earnings	170,716.34	159,523.85	11,192.49	7.0%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	32,408.83	12,797.90	19,610.93	153.2%

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12/06/17
Cash Basis

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

	<u>Nov 30, 17</u>	<u>Nov 30, 16</u>	<u>\$ Change</u>	<u>% Change</u>
Total Equity	203,125.16	172,321.74	30,803.42	17.9%
TOTAL LIABILITIES & EQUITY	<u>210,679.92</u>	<u>175,604.18</u>	<u>35,075.74</u>	<u>20.0%</u>