

SEPTEMBER FINANCIALS 2017

INCOME CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
CDRP Funds	10,109.46	40,437.84	40,437.83	40,437.83	32,810.32
Bonus Funds	38,386.11	38,386.11		38,386.11	
Boyne City Refund				1,343.44	
Agency Funds					
A. Charlevoix County		24,750.00	33,000.00	33,000.00	24,750.00
B. Emmet County		24,333.75	32,445.00	32,445.00	24,333.75
C. VORP Charlevoix	830.00	8,300.00	10,000.00	10,000.00	7,510.00
D. VORP Emmet	736.25	6,626.25	8,835.00	8,835.00	6,626.25
E. CDP Charlevoix		9,120.00	10,780.00	9,120.00	9,120.00
E. Fees for Service	325.00	6,545.00	7,500.00	8,500.00	5,610.00
F. ACVS Fees	1,000.00	3,000.00	7,600.00	4,250.00	3,000.00
G. SPED Fees	2,400.00	5,400.00	6,000.00	6,000.00	4,600.00
H. Donations		164.00	500.00	164.00	187.45
I. Donor Campaign	375.00	4,654.00	1,000.00	5,000.00	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	4,075.00
3. Other		1,532.85		1,532.85	1,526.50
L. Theatre Party Charlevoix			6,000.00		
1. Sponsorships	1,700.00	2,275.00		3,725.00	2,350.00
2. Ticket Sales	550.00	575.00		700.00	25.00
3. Other				150.00	
M. Reimbursement/Refund		988.69		1,000.00	744.64
N. Interest	11.30	230.71	150.00	250.00	117.58
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
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	
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	56,423.12	200,588.20	178,747.83	228,108.23	151,079.49
Restorative Practices (RP)	11,868.21	27,890.94		38,883.98	
GENERAL + RP INCOME	68,291.33	228,479.14	178,747.83	266,992.21	151,079.49
In Kind					
A. Accounting Services			300.00	300.00	800.00
B. Volunteer Mediators	17,476.00	124,174.00	123,100.00	150,000.00	96,450.00
C. Volunteer Labor					1,550.00
D. Volunteer Training		1,200.00	600.00	1,200.00	
E. Mediation Locations	350.00	4,050.00	5,000.00	5,050.00	3,450.00
F. Rent	1,300.00	11,700.00	15,600.00	15,600.00	11,700.00
G. Equipment/Supplies		400.00	200.00	400.00	11,193.23
H. Cell Phone	124.82	1,228.09	1,400.00	1,400.00	1,091.48
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	215.55	287.40	287.40	229.50
N. Refund					
O. Miscellaneous					271.76
P. Executive Director	780.20	2,188.07		2,300.00	793.79
IN KIND INCOME	20,054.97	149,282.37	151,487.40	183,116.81	131,066.70
TOTAL + IN KIND INCOME	76,478.09	349,870.57	330,235.23	411,225.04	282,146.19

EXPENSE CATEGORY	MONTH	2017 YTD	2017 Budget	2017 Project	2016 YTD
1. Personnel					
A. Salaries	15,337.29	86,968.64	105,803.00	108,977.00	81,131.00
B. FICA	1,209.14	7,484.21	8,093.93	8,336.93	7,104.56
C. Worker's Compensation		11.00	476.00	483.00	
D. Unemployment		583.61	1,059.60	1,066.60	877.13
E. Insurance/Education	1,339.51	4,660.53	5,460.00	5,460.00	3,616.84
F. Boyne City Salaries	312.00	312.00		1,248.00	
G. Boyne City FICA	23.86	23.86		95.44	
2. Accounting	410.00	1,345.00	4,150.00	4,150.00	3,750.00
3. Advertising	230.00	1,226.00	1,920.00	1,920.00	10,227.89
4. Charlevoix Office					
A. Rent	100.00	1,000.00	1,200.00	1,200.00	1,100.00
B. Telephone		139.96	360.00	400.00	655.52
5.. Communications					
A. Telephone	279.92	1,662.55	2,453.00	2,200.00	1,900.18
B. Internet	144.96	669.86	720.00	720.00	525.93
6. Contractual	875.00	4,377.00	3,424.00	4,000.00	4,793.00
7. Equipment					
A. Purchase			3,627.55	2,000.00	499.00
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	500.00	5,000.00	6,000.00	6,000.00	5,500.00
10. Other					
A. Board		915.52	714.00	1,100.00	778.43
B. Executive Director	75.00	1,985.19	2,200.00	2,800.00	1,298.21
C. Hospitality	10.59	686.43	775.00	975.00	315.39
D. Licenses, Fees, Dues	150.00	735.54	1,060.75	1,060.75	750.15
E. PD	225.00	755.50	3,500.00	3,000.00	930.00
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		122.52	2,495.00	2,495.00	32.86
I. Miscellaneous					
J. 25th Anniversary	355.79	355.79		750.00	
11. Postage	548.80	1,774.73	1,800.00	1,800.00	1,509.27
12. Printing		1,447.00	2,500.00	2,500.00	1,752.00
13. Reimbursement					160.00
14. Supplies	213.27	2,586.94	3,300.00	3,300.00	3,106.05
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
16. Travel					
A. Lodging	329.09	613.45	600.00	600.00	427.38
B. Meals		77.30	252.00	252.00	117.29
C. Mileage	360.37	2,207.11	4,420.00	4,420.00	2,101.51
D. Other		6.00		6.00	3.50
17. NCM Restorative Practices		88.69		88.69	
GENERAL EXPENSES	23,029.59	139,736.38	178,747.83	185,742.86	139,499.99
Restorative Practices (RP) Expenses	4,928.08	38,884.00		38,883.98	
GENERAL + RP EXPENSES	27,957.67	178,620.38	178,747.83	224,626.84	139,499.99
General Income - General Expenses	33,393.53	60,851.82		42,365.37	11,579.50

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				
December 2017 Payment						
RP Income	11,868.21	35,490.94	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	2,720.00	31,627.60	63,094.00	63,094.00		
B. FICA	208.08	3,057.92	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		198.48	1,083.36	1,083.36	146.04	
G. Pellston	1,000.00	2,000.00	2,500.00	2,500.00		
H. Boyne City	1,000.00	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	4,928.08	38,884.00	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	6,940.13	-3,393.06	0.00	0.00	-546.04	-2,386.69

9:24 AM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through September 2017

	Jan - Sep 17
Ordinary Income/Expense	
Income	
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	24,750.00
Emmet	24,333.75
Total County Funding	49,083.75
Donation	
Designated Gift	50.00
Donor Campaign	
Board Member	1,625.00
Community	2,151.00
Staff	178.00
Mediator	700.00
Total Donor Campaign	4,654.00
Donation - Other	114.00
Total Donation	4,818.00
Fees	
ACVS	3,000.00
Breach of Contract	1,350.00
Cancellation	200.00
Divorce	3,300.00
Domestic	285.00
General Civil	350.00
Guardianship	200.00
Real Estate	560.00
Shoplifting	300.00
SPED	5,400.00
Total Fees	14,945.00
Fund Raising	
Theatre Party Charlevoix	
Tickets	575.00
Supporter	350.00
Sponsor	1,925.00
Total Theatre Party Charlevoix	2,850.00
Theatre Party Petoskey	
Supporter	850.00
Donation	857.35
Raffle	262.50
Refund	400.00
Sponsor	6,525.00

9:24 AM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through September 2017

	<u>Jan - Sep 17</u>
Tickets	3,200.00
Tip Jar	13.00
Total Theatre Party Petoskey	12,107.85
Total Fund Raising	14,957.85
Grants	
Restorative Practices	27,890.94
Charlevoix Foundation	875.00
Petoskey Foundation	875.00
Revenue Sharing	2,200.00
Rotary Club of Petoskey	694.00
Total Grants	32,534.94
Interest	230.71
Refund	559.80
Reimbursement Income	428.89
Training & Workshops	
40-Hour	8,050.00
Total Training & Workshops	8,050.00
VORP	
Charlevoix	8,300.00
Emmet	6,626.25
Total VORP	14,926.25
Total Income	228,479.14
Expense	
BC Payroll Expense	23.86
BC Salaries & Wages	312.00
RP	
Mileage	198.48
Payroll Expense	3,057.92
Salaries & Wages	31,627.60
Contractual	4,000.00
Total RP	38,884.00
Accounting	1,345.00
Advertising	1,226.00
Charlevoix Office	
Rent	1,000.00
Telephone	139.96
Total Charlevoix Office	1,139.96
Communications	
Internet	669.86
Telephone	1,662.55
Total Communications	2,332.41
Contractual	4,377.00
Fringe Benefits	
Supplemental Insurance	113.70

9:24 AM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION

Profit & Loss

January through September 2017

	Jan - Sep 17
Life Insurance	404.70
Dental Insurance	239.13
Health Insurance	3,903.00
Unemployment	583.61
Total Fringe Benefits	5,244.14
Grant Expense	
Restorative Practices	88.69
Total Grant Expense	88.69
Insurance	
Worker's Compensation	11.00
Total Insurance	11.00
Occupancy	
Rent	5,000.00
Total Occupancy	5,000.00
Other	
25th Anniversary	355.79
Board	915.52
Executive Director	1,985.19
Hospitality	686.43
Licenses, Fees, Dues	735.54
PD	755.50
Theatre Party Petoskey	3,973.12
Theatre Party Charlevoix	122.52
Total Other	9,529.61
Payroll Expenses	7,484.21
Postage	1,774.73
Printing	1,447.00
Salaries and Wages	86,968.64
Supplies	2,586.94
Training	
Sault Ste. Marie	8.00
Beaver Island	5.00
40-Hour	5,928.33
Total Training	5,941.33
Travel	
Lodging	613.45
Meals	77.30
Mileage	2,207.11
Other	6.00
Total Travel	2,903.86
Void	0.00
Total Expense	178,620.38
Net Ordinary Income	49,858.76

9:24 AM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through September 2017

	<u>Jan - Sep 17</u>
Net Income	<u><u>49,858.76</u></u>

12:17 PM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through September 2017

	<u>Jan - Sep 17</u>
4 Imprint	355.79
Abuzz Creative	1,870.00
BC Payroll Distribution	335.86
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	200.00
Charlevoix County Community Foundation	30.00
Charlevoix Public Library	187.50
Charter Communications	2,072.43
Chemical Bank	2,448.18
City of Charlevoix	1,000.00
City Park Grill	166.62
Crow's Nest	50.00
D&W Fresh Market	108.94
Dan McGuire	2,725.50
Dog Eat Dog Graphic Designs	250.00
East Jordan Chamber of Commerce	90.00
Emmet County Recycling	80.00
EPS	814.50
First Community Bank	25.10
Frankenmuth Insurance	11.00
Gaslight Media	405.00
Genesee County Bar Foundation	50.00
Gordon Food Service	142.47
Harbor Springs Chamber of Commerce	115.00
Jane Millar	3,879.70
Karen Cole	3,467.55
Kirstyn Horan	2,716.26
MACM Conference	225.00
Mason & Kammermann	1,390.00
McCardel Water Conditioning	153.00
MCDRPCA	40.44
Meyer Hardware	15.97
New York Restaurant	100.00
Northern Michigan Review	1,130.60
Online Payroll Service Fee	80.00
Palette Bistro	50.00
Payroll Distribution	94,452.85
Pellston High School	2,000.00
Petoskey Chamber of Commerce	660.00
Petoskey Cinema	1,131.25
Pitney Bowes	1,774.73
Roast & Toast	189.00
Rotary	449.75
Rotary Club of Petoskey	276.25
RP Payroll Distribution	34,685.52
Sign & Design	125.00
Sky's the Limit	133.97
Spectrum Business	144.94
St. Francis Xavier	5,000.00

12:17 PM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through September 2017

	<u>Jan - Sep 17</u>
State Bar of Michigan	155.00
State of Michigan	20.00
Taylor Rental	499.00
The 501 Alliance	583.61
The Print Shop	2,106.00
The Villager	75.00
Top of Michigan Trails Council	50.00
Trophy Case	76.62
Wanda Joseph	4,512.04
TOTAL	<u><u>178,620.38</u></u>

10:43 AM
10/05/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
September 2017

	Sep 17
Ordinary Income/Expense	
Income	
CDRP Funds	
Bonus	38,386.11
3rd Quarter	10,109.46
Total CDRP Funds	48,495.57
Donation	
Donor Campaign	
Community	275.00
Mediator	100.00
Total Donor Campaign	375.00
Total Donation	375.00
Fees	
ACVS	1,000.00
Divorce	125.00
Domestic	50.00
General Civil	50.00
Shoplifting	100.00
SPED	2,400.00
Total Fees	3,725.00
Fund Raising	
Theatre Party Charlevoix	
Tickets	550.00
Supporter	300.00
Sponsor	1,400.00
Total Theatre Party Charlevoix	2,250.00
Total Fund Raising	2,250.00
Grants	
Restorative Practices	11,868.21
Total Grants	11,868.21
Interest	11.30
VORP	
Charlevoix	830.00
Emmet	736.25
Total VORP	1,566.25
Total Income	68,291.33
Expense	
BC Payroll Expense	23.86
BC Salaries & Wages	312.00
RP	
Payroll Expense	208.08
Salaries & Wages	2,720.00
Contractual	2,000.00

10:43 AM
10/05/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
September 2017

	<u>Sep 17</u>
Total RP	4,928.08
Accounting	410.00
Advertising	230.00
Charlevoix Office	
Rent	100.00
Total Charlevoix Office	100.00
Communications	
Internet	144.96
Telephone	279.92
Total Communications	424.88
Contractual	875.00
Fringe Benefits	
Dental Insurance	26.57
Health Insurance	1,312.94
Total Fringe Benefits	1,339.51
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
25th Anniversary	355.79
Executive Director	75.00
Hospitality	10.59
Licenses, Fees, Dues	150.00
PD	225.00
Total Other	816.38
Payroll Expenses	1,209.14
Postage	548.80
Salaries and Wages	15,337.29
Supplies	213.27
Travel	
Lodging	329.09
Mileage	360.37
Total Travel	689.46
Total Expense	27,957.67
Net Ordinary Income	40,333.66
Net Income	40,333.66

12:18 PM
10/06/17
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
September 2017

	<u>Sep 17</u>
4 Imprint	355.79
Abuzz Creative	875.00
BC Payroll Distribution	335.86
Boyne Area Chamber of Commerce	365.00
Boyne City High School	1,000.00
Charter Communications	409.88
Chemical Bank	223.86
City of Charlevoix	100.00
Gaslight Media	45.00
Genesee County Bar Foundation	50.00
Karen Cole	1,703.60
Kirstyn Horan	325.37
MACM Conference	225.00
Mason & Kammermann	410.00
Online Payroll Service Fee	10.00
Payroll Distribution	16,546.43
Pellston High School	1,000.00
Pitney Bowes	548.80
RP Payroll Distribution	2,928.08
St. Francis Xavier	500.00
TOTAL	<u><u>27,957.67</u></u>

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

	Sep 30, 17	Sep 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	5,984.40	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	6,248.73	6,225.39	23.34	0.4%
CD Chemical Bank	6,430.45	6,398.46	31.99	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	87,015.06	33,802.42	53,212.64	157.4%
Money Market Fifth Third	5,000.80	5,000.47	0.33	0.0%
Money Market PNC	5,001.70	5,000.29	1.41	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	8,092.43	0.00	0.0%
Savings Chemical Bank	20,302.24	20,292.12	10.12	0.1%
Total Checking/Savings	192,395.70	138,928.68	53,467.02	38.5%
Total Current Assets	192,395.70	138,928.68	53,467.02	38.5%
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	227,683.98	175,654.56	52,029.42	29.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BC FICA Tax Withheld	47.72	0.00	47.72	100.0%
RP Michigan Unemployment	638.42	0.00	638.42	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	1,408.00	970.00	438.00	45.2%
Fica Tax Withheld	2,333.75	1,854.93	478.82	25.8%
Michigan Unemployment	1,914.93	1,030.47	884.46	85.8%
State Income Tax Withheld	630.44	497.45	132.99	26.7%
Total Other Current Liabilities	7,592.68	4,352.85	3,239.83	74.4%
Total Current Liabilities	7,592.68	4,352.85	3,239.83	74.4%
Total Liabilities	7,592.68	4,352.85	3,239.83	74.4%
Equity				
*Retained Earnings	170,232.55	159,523.85	10,708.70	6.7%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	49,858.76	11,777.87	38,080.89	323.3%
Total Equity	220,091.30	171,301.71	48,789.59	28.5%
TOTAL LIABILITIES & EQUITY	227,683.98	175,654.56	52,029.42	29.6%