

APRIL 2018

INCOME CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
CDRP Funds		13,898.44	46,328.13	46,328.13	12,131.35
Boyer City Refund	335.88	1,007.60		2,015.28	
Agency Funds					
A. Charlevoix County	9,250.00	18,500.00	37,000.00	37,000.00	16,500.00
B. Emmet County		8,355.00	33,420.00	33,420.00	16,222.50
C. VORP Charlevoix	916.66	4,496.64	11,000.00	11,000.00	4,150.00
D. VORP Emmet					2,945.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	9,120.00
E. Fees for Service	400.00	3,400.00	8,500.00	10,200.00	2,460.00
F. ACVS Fees	1,000.00	1,000.00	7,600.00	3,525.00	1,125.00
G. SPED Fees	250.00	4,000.00	6,650.00	10,000.00	2,400.00
H. Donations					
I. Donor Campaign		1,500.00	6,000.00	6,000.00	1,654.00
K. Theatre Party Petoskey					
1. Sponsorships	100.00	6,775.00	7,400.00	8,225.00	5,675.00
2. Ticket Sales	50.00	2,800.00	3,200.00	2,225.00	3,200.00
3. Other		783.30	1,100.00	783.30	1,532.85
L. Theatre Party Charlevoix					
1. Sponsorships			3,400.00	3,400.00	225.00
2. Ticket Sales			1,600.00	1,600.00	
3. Other			500.00	500.00	
M. Reimbursement/Rebate	180.72	180.72		180.72	875.80
N. Interest	21.66	102.37	300.00	300.00	86.65
O. Training					
1. 40-Hour					
2. Advanced	1,050.00	1,050.00	600.00	1,050.00	
Grants					
A. Charlevoix Foundation			2,470.00	3,470.00	875.00
B. Petoskey Foundation			2,470.00	3,470.00	875.00
C. Charlevoix Lions					
D. Revenue Sharing					
E. Women's Club					
F. Rotary Club of Petoskey				2,470.00	
Transfer from Savings					
GENERAL INCOME	13,554.92	75,849.07	187,538.13	195,162.43	82,053.15
Restorative Practices (RP)	17,152.16	17,152.16			
Bonus Funds (BF)					
GENERAL + RP + BF INCOME	30,707.08	93,001.23			82,053.15
In Kind					
A. Accounting Services			350.00	350.00	
B. Volunteer Mediators	10,875.00	53,063.00	160,000.00	150,000.00	53,520.00
C. Volunteer Labor		40.00		300.00	
D. Volunteer Training			300.00	300.00	
E. Mediation Locations	450.00	2,200.00	5,000.00	6,000.00	2,200.00
F. Rent	1,300.00	5,200.00	15,600.00	15,600.00	5,200.00
G. Equipment/Supplies			200.00	200.00	
H. Cell Phone	111.87	559.89	1,733.00	1,679.00	543.84
I. Theatre Party Petoskey		4,340.66	3,600.00	4,340.66	
J. Theatre Party Charlevoix			1,000.00	1,000.00	
K. Training Locations			500.00	500.00	
L. Mileage			500.00	500.00	47.25
M. GoToMyPC	23.95	95.80	287.40	287.40	95.80
N. Executive Director	41.45	625.77	3,000.00	3,000.00	770.29
O. 25th Anniversary			4,404.00	4,404.00	
IN KIND INCOME	12,802.27	66,125.12	196,474.40	188,461.06	62,377.18
GENERAL + IN KIND INCOME	26,357.19	141,974.19	384,012.53	383,623.49	144,430.33

EXPENSE CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
1. Personnel					
A. Salaries	8,261.78	37,219.21	111,603.00	111,603.00	36,624.15
B. FICA	632.05	3,153.31	8,537.63	8,537.63	3,413.85
C. Worker's Compensation			455.00	455.00	11.00
D. Unemployment	311.64	311.64	1,080.00	1,080.00	22.85
E. Insurance/Education		113.70	7,500.00	7,500.00	1,542.04
F. Boyne City Salaries & Wages	312.00	1,248.00		1,872.00	
G. Boyne City FICA	27.49	102.73		143.28	
2. Accounting			4,150.00	4,150.00	500.00
3. Advertising	264.39	805.48	1,735.00	2,000.00	860.00
4. Charlevoix Office					
A. Rent	100.00	400.00	1,200.00	1,200.00	500.00
B. Telephone	39.99	159.96	225.00	480.00	139.96
5.. Communications					
A. Telephone	279.92	559.84	2,300.00	2,300.00	549.80
B. Internet	139.96	279.92	780.00	780.00	269.96
6. Contractual	540.00	1,191.50	5,045.00	5,045.00	1,747.00
7. Equipment					
A. Purchase	3,498.00	3,498.00	2,000.00	3,498.00	
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	2,000.00	6,000.00	6,000.00	2,500.00
10. Other					
A. Board		837.99	709.00	950.00	759.08
B. Executive Director		410.77	3,480.00	1,600.00	1,156.09
C. Hospitality		100.00	493.00	493.00	331.46
D. Licenses, Fees, Dues	135.00	490.75	1,055.00	1,055.00	525.54
E. PD		65.00	2,000.00	2,000.00	530.50
F. Staff Retreat			225.00	225.00	
G. Theatre Party Petoskey	310.00	3,101.27	2,180.00	3,101.27	3,973.12
H. Theatre Party Charlevoix			2,195.00	2,195.00	
I. Annual Meeting		245.30		245.30	
J. 25th Anniversary		1,899.10	7,713.00	7,713.00	
K. Bank Error		0.04		0.04	
11. Postage	300.00	767.48	1,800.00	2,100.00	577.47
12. Printing	189.00	1,163.00	2,500.00	2,500.00	619.00
13. Reimbursement					
14. Supplies	101.21	1,912.53	3,000.00	2,800.00	1,077.78
15. Training					
A. 40-Hour					
B. Advanced			500.00	1,100.00	
C. General Civil					
D. Beaver Island					5.00
16. Travel					
A. Lodging		233.75	600.00	600.00	284.36
B. Meals		59.29	252.00	252.00	77.30
C. Mileage	266.40	908.83	4,001.50	4,001.50	966.14
D. Other					6.00
E. Restorative Practices					19.08
GENERAL EXPENSES	16,208.83	63,238.39	187,538.13	191,799.02	59,588.53
General Income - General Expenses	-2,653.91	12,610.68	0.00	3,363.41	22,464.62
Restorative Practices (RP) Expenses	3,445.69	16,512.37			19,026.43
Bonus Funds (BF) Expenses	1,767.58	8,259.72			
General + RP + BF Expenses	21,422.10	88,010.48			78,614.96

RESTORATIVE PRACTICES GRANT

RESTORATIVE PRACTICES GRANT							
INCOME CATEGORY	MONTH	2018 YTD	2016-2018 GTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind GTD
December 2016 Payment			7,600.00	76,000.00	76,000.00		
May 2017 Payment			16,022.73				
September 2017 Payment			11,868.21				
November 2017 Payment			3,393.04				
April 2018 Payment	17,152.16	17,152.16	17,152.16				
RP INCOME	17,152.16	17,152.16	56,036.14	76,000.00	76,000.00		
EXPENSE CATEGORY	MONTH		2016-2018 GTD	2016-2018 Budget	2016-2018 Project	2016-2018 In Kind Budget	2016-2018 In Kind GTD
A. Salaries	2,720.00	14,453.80	57,815.20	63,094.00	63,094.00		
B. FICA	225.69	1,168.30	5,132.52	4,826.70	4,826.70		
C. Unemployment				627.94	627.94		
D. Worker's Comp				868.00	868.00		
E. Supplies		195.53	577.93	500.00	500.00		19.08
F. Mileage		194.74	1,024.53	1,083.36	1,083.36	146.04	
G. Pellston			2,000.00	2,500.00	2,500.00		
H. Boyne City	500.00	500.00	2,500.00	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	3,445.69	16,512.37	69,050.18	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	13,706.47	639.79	-13,014.04	0	0	-546.04	-2,386.69

BONUS FUNDS					
INCOME	MONTH	2018 YTD	2017	2017 + 2018 YTD	BUDGET
			38,386.11	38,386.11	38,386.11
EXPENSES					
Salaries & Wages	1,642.00	7,489.00	10,131.00	17,620.00	34,077.00
FICA	125.58	583.80	814.55	1,398.35	2,601.53
Unemployment		68.92	52.05	120.97	1,020.21
Worker's Compensation		118.00	0.00	118.00	687.37
TOTAL EXPENSES	1,767.58	8,259.72	10,997.60	19,257.32	38,386.11
GAIN/LOSS			27,388.51	19,128.79	0.00

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
April 2018

	Apr 18
Ordinary Income/Expense	
Income	
BC Reimbursement	335.88
County Funding	
Charlevoix	9,250.00
Total County Funding	9,250.00
Fees	
ACVS	1,000.00
Divorce	300.00
General Civil	100.00
SPED	250.00
Total Fees	1,650.00
Fund Raising	
Theatre Party Petoskey	
Supporter	100.00
Tickets	50.00
Total Theatre Party Petoskey	150.00
Total Fund Raising	150.00
Grants	
Restorative Practices	17,152.16
Total Grants	17,152.16
Interest	21.66
Refund	180.72
Training & Workshops	
Advanced	1,050.00
Total Training & Workshops	1,050.00
VORP	
Charlevoix	916.66
Total VORP	916.66
Total Income	30,707.08
Expense	
BC	
Salaries & Wages	312.00
Payroll Expense	27.49
Total BC	339.49
BF	
Salaries & Wages	1,642.00
Payroll Expenses	125.58
Total BF	1,767.58
RP	
Payroll Expense	225.69
Salaries & Wages	2,720.00
Contractual	500.00

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
April 2018

	<u>Apr 18</u>
Total RP	3,445.69
Advertising	264.39
Charlevoix Office	
Rent	100.00
Telephone	39.99
Total Charlevoix Office	139.99
Communications	
Internet	139.96
Telephone	279.92
Total Communications	419.88
Contractual	540.00
Equipment Expense	
Purchase	3,498.00
Total Equipment Expense	3,498.00
Fringe Benefits	
Unemployment	311.64
Total Fringe Benefits	311.64
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
Licenses, Fees, Dues	135.00
Theatre Party Petoskey	310.00
Total Other	445.00
Payroll Expenses	632.05
Postage	300.00
Printing	189.00
Salaries and Wages	8,261.78
Supplies	101.21
Travel	
Mileage	266.40
Total Travel	266.40
Total Expense	21,422.10
Net Ordinary Income	9,284.98
Net Income	<u>9,284.98</u>

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
April 2018

	<u>Apr 18</u>
BC Payroll Distribution	339.49
BF Payroll Distribution	1,767.58
Boyne City High School	500.00
Caroline Smith	86.56
Charter Communications	459.87
Chemical Bank	68.71
City of Charlevoix	100.00
Harbor Springs Chamber of Commerce	125.00
Karen Cole	227.23
McCardel Water Conditioning	32.50
Northern Michigan Review	492.00
Online Payroll Service Fee	10.00
Payroll Distribution	8,893.83
Pitney Bowes	300.00
RP Payroll Distribution	2,945.69
Sky's the Limit	35.00
St. Francis Xavier	500.00
The 501 Alliance	311.64
The Print Shop	189.00
Van's Business Machines	4,038.00
TOTAL	<u><u>21,422.10</u></u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through April 2018

	Jan - Apr 18
Ordinary Income/Expense	
Income	
BC Reimbursement	1,007.60
CDP	8,000.00
CDRP Funds	
1st Quarter	13,898.44
Total CDRP Funds	13,898.44
County Funding	
Charlevoix	18,500.00
Emmet	8,355.00
Total County Funding	26,855.00
Donation	
Donor Campaign	
Board Member	700.00
Community	750.00
Mediator	50.00
Total Donor Campaign	1,500.00
Total Donation	1,500.00
Fees	
ACVS	1,000.00
Breach of Contract	50.00
Divorce	2,200.00
General Civil	1,000.00
Guardianship	100.00
Probate	50.00
SPED	4,000.00
Total Fees	8,400.00
Fund Raising	
Theatre Party Petoskey	
Supporter	950.00
Donation	10.00
Raffle	322.00
Refund	404.30
Sponsor	5,825.00
Tickets	2,800.00
Tip Jar	47.00
Total Theatre Party Petoskey	10,358.30
Total Fund Raising	10,358.30
Grants	
Restorative Practices	17,152.16
Total Grants	17,152.16
Interest	102.37
Refund	180.72
Training & Workshops	
Advanced	1,050.00

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through April 2018

	Jan - Apr 18
Total Training & Workshops	1,050.00
VORP	
Charlevoix	4,496.64
Total VORP	4,496.64
Total Income	93,001.23
Expense	
Bank Error	0.04
BC	
Salaries & Wages	1,248.00
Payroll Expense	102.73
Total BC	1,350.73
BF	
Fringe Benefits	
Worker's Compensation	118.00
Unemployment	68.92
Total Fringe Benefits	186.92
Salaries & Wages	7,489.00
Payroll Expenses	583.80
Total BF	8,259.72
RP	
Supplies	195.53
Mileage	194.74
Payroll Expense	1,168.30
Salaries & Wages	14,453.80
Contractual	500.00
Total RP	16,512.37
Advertising	805.48
Charlevoix Office	
Rent	400.00
Telephone	159.96
Total Charlevoix Office	559.96
Communications	
Internet	279.92
Telephone	559.84
Total Communications	839.76
Contractual	1,191.50
Equipment Expense	
Purchase	3,498.00
Total Equipment Expense	3,498.00
Fringe Benefits	
Health Insurance	113.70
Unemployment	311.64

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through April 2018

	Jan - Apr 18
Total Fringe Benefits	425.34
Occupancy	
Rent	2,000.00
Total Occupancy	2,000.00
Other	
25th Anniversary	1,899.10
Annual Meeting	245.30
Board	837.99
Executive Director	410.77
Hospitality	100.00
Licenses, Fees, Dues	490.75
PD	65.00
Theatre Party Petoskey	3,101.27
Total Other	7,150.18
Payroll Expenses	3,153.31
Postage	767.48
Printing	1,163.00
Salaries and Wages	37,219.21
Supplies	1,912.53
Travel	
Lodging	233.75
Meals	59.29
Mileage	908.83
Total Travel	1,201.87
Total Expense	88,010.48
Net Ordinary Income	4,990.75
Net Income	4,990.75

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through April 2018

	<u>Jan - Apr 18</u>
BC Payroll Distribution	1,350.73
BF Payroll Distribution	8,072.80
Boyne City High School	500.00
Boyne City Tap Room	367.26
Cafe Sante	50.00
Caroline Smith	197.62
Cash	400.00
Central Interconnect	262.50
Charlevoix Chamber of Commerce	200.00
Charter Communications	999.72
Chemical Bank	1,546.08
City of Charlevoix	400.00
City Park Grill	199.20
D&W Fresh Market	27.14
Dan McGuire	998.00
EPS	180.00
First Community Bank	0.04
Frankenmuth Insurance	118.00
Gordon Food Service	115.80
Harbor Springs Chamber of Commerce	125.00
Hobby Lobby	48.57
Jane Millar	1,432.33
Karen Cole	398.27
McCardel Water Conditioning	76.50
Michelle Meinhardt	32.90
New York Restaurant	50.00
Northern Michigan Review	492.00
Office Max	29.90
Online Payroll Service Fee	40.00
Payroll Distribution	40,372.52
Petoskey Chamber of Commerce	675.00
Petoskey Cinema	1,025.00
Pitney Bowes	767.48
Rotary	247.50
RP Payroll Distribution	15,622.10
Sign & Design	137.00
Sky's the Limit	35.00
St. Francis Xavier	2,000.00
Taylor Rental	280.80
The 501 Alliance	380.56
The Depot	50.00
The Print Shop	1,833.00
The Villager	50.00
Trophy Case	86.16
Van's Business Machines	4,038.00
Wine Guys	200.00
WPBN/WGTU	1,500.00
TOTAL	<u>88,010.48</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
 As of April 30, 2018

	Apr 30, 18	Apr 30, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Savings 4Front	15,862.65	15,838.96	23.69	0.2%
CD Bank of N. MI 806536	7.95	7.95	0.00	0.0%
CD Char State Bank 18756	5,984.40	5,984.40	0.00	0.0%
CD Char State Bank 18910	12,261.49	12,261.49	0.00	0.0%
CD Chemical Bank 803611	6,620.63	6,594.22	26.41	0.4%
CD Chemical Bank 804631	6,272.29	6,241.04	31.25	0.5%
CD Chemical Bank 806536	6,454.53	6,422.36	32.17	0.5%
CD First Comm. Bank 60302215	7,880.97	7,880.97	0.00	0.0%
CD First Comm. Bank 60302716	5,623.22	5,593.36	29.86	0.5%
Checking 1st Community Bank	57,267.36	38,784.13	18,483.23	47.7%
Money Market Fifth Third	5,001.01	5,000.65	0.36	0.0%
Money Market PNC	5,003.14	5,000.65	2.49	0.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chemical Bank	20,308.12	20,298.00	10.12	0.1%
Total Checking/Savings	154,647.76	136,008.18	18,639.58	13.7%
Total Current Assets	154,647.76	136,008.18	18,639.58	13.7%
Fixed Assets				
Accumulated Depreciation	-33,273.38	-29,933.79	-3,339.59	-11.2%
Equipment				
Purchase	12,327.70	12,327.70	0.00	0.0%
Equipment - Other	26,910.05	26,910.05	0.00	0.0%
Total Equipment	39,237.75	39,237.75	0.00	0.0%
Total Fixed Assets	5,964.37	9,303.96	-3,339.59	-35.9%
Other Assets				
Investments - CCCF	12,917.19	11,877.38	1,039.81	8.8%
Investments - PHSACF	15,670.51	14,124.74	1,545.77	10.9%
Total Other Assets	28,587.70	26,002.12	2,585.58	9.9%
TOTAL ASSETS	189,199.83	171,314.26	17,885.57	10.4%

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of April 30, 2018

	Apr 30, 18	Apr 30, 17	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BC Michigan UnemploymentBF Mich	7.23	0.00	7.23	100.0%
BF State Income Tax Withheld	626.03	0.00	626.03	100.0%
BF Michigan Unemployment	50.77	0.00	50.77	100.0%
BF FICA Tax Withheld	2,695.58	0.00	2,695.58	100.0%
BF Federal Income Tax Withheld	1,068.69	0.00	1,068.69	100.0%
BC FICA Tax Withheld	47.78	0.00	47.78	100.0%
RP Michigan Unemployment	709.68	428.63	281.05	65.6%
RP State Income Tax Withheld	41.69	87.26	-45.57	-52.2%
RP FICA Tax Withheld	417.12	416.16	0.96	0.2%
RP Federal Income Tax Withheld	76.00	116.00	-40.00	-34.5%
Federal Income Tax Withheld	-291.69	651.00	-942.69	-144.8%
Fica Tax Withheld	-1,175.18	1,232.37	-2,407.55	-195.4%
Michigan Unemployment	2,340.37	1,800.18	540.19	30.0%
State Income Tax Withheld	-195.33	331.04	-526.37	-159.0%
Total Other Current Liabilities	6,418.74	5,062.64	1,356.10	26.8%
Total Current Liabilities	6,418.74	5,062.64	1,356.10	26.8%
Total Liabilities	6,418.74	5,062.64	1,356.10	26.8%
Equity				
*Retained Earnings	177,790.35	171,583.54	6,206.81	3.6%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	4,990.75	-5,331.91	10,322.66	193.6%
Total Equity	182,781.09	166,251.62	16,529.47	9.9%
TOTAL LIABILITIES & EQUITY	189,199.83	171,314.26	17,885.57	10.4%