

JANUARY 2018

INCOME CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
CDRP Funds			46,328.13	46,328.13	
Boyer City Refund	335.86	335.86			
Agency Funds					
A. Charlevoix County			37,000.00	37,000.00	8,250.00
B. Emmet County	8,355.00	8,355.00	33,420.00	33,420.00	
C. VORP Charlevoix	830.00	830.00	11,000.00	11,000.00	830.00
D. VORP Emmet					736.25
E. CDP Charlevoix			8,000.00	8,000.00	9,120.00
E. Fees for Service	725.00	725.00	8,500.00	8,500.00	300.00
F. ACVS Fees			7,600.00	3,525.00	
G. SPED Fees	2,250.00	2,250.00	6,650.00	6,650.00	1,400.00
H. Donations			6,000.00	6,000.00	
I. Donor Campaign	150.00	150.00			200.00
K. Theatre Party Petoskey					
1. Sponsorships	375.00	375.00	7,400.00	7,400.00	
2. Ticket Sales			3,200.00	3,200.00	
3. Other			1,100.00	1,100.00	
L. Theatre Party Charlevoix					
1. Sponsorships			3,400.00	3,400.00	
2. Ticket Sales			1,600.00	1,600.00	
3. Other			500.00	500.00	
M. Reimbursement/Rebate					
N. Interest	51.47	51.47	300.00	300.00	39.41
O. Training					
1. 40-Hour					
2. Advanced			600.00	600.00	
Grants					
A. Charlevoix Foundation			2,470.00	2,470.00	
B. Petoskey Foundation			2,470.00	2,470.00	
C. Charlevoix Lions					
D. Revenue Sharing					
E. Women's Club					
Transfer from Savings					
GENERAL INCOME	13,072.33	13,072.33	187,538.13	183,463.13	20,875.66
Restorative Practices (RP)					
Bonus Funds (BF)					
GENERAL + RP + BF INCOME	13,072.33	13,072.33			20,875.66
In Kind					
A. Accounting Services			350.00	350.00	300.00
B. Volunteer Mediators	13,080.00	13,080.00	160,000.00	160,000.00	123,100.00
C. Volunteer Labor					
D. Volunteer Training			300.00	300.00	600.00
E. Mediation Locations			5,000.00	5,000.00	5,000.00
F. Rent	1,300.00	1,300.00	15,600.00	15,600.00	15,600.00
G. Equipment/Supplies			200.00	200.00	200.00
H. Cell Phone	223.92	223.92	1,733.00	1,733.00	1,400.00
I. Theatre Party Petoskey			3,600.00	3,600.00	2,000.00
J. Theatre Party Charlevoix			1,000.00	1,000.00	2,000.00
K. Training Locations			500.00	500.00	500.00
L. Mileage			500.00	500.00	500.00
M. GoToMyPC	23.95	23.95	287.40	287.40	287.40
N. Executive Director	353.90	353.90	3,000.00	3,000.00	
O. 25th Anniversary			4,404.00	4,404.00	
IN KIND INCOME	14,981.77	14,981.77	196,474.40	196,474.40	151,487.40
GENERAL + IN KIND INCOME	28,054.10	28,054.10	384,012.53	379,937.53	172,363.06

EXPENSE CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
1. Personnel					
A. Salaries	8,302.98	8,302.98	111,603.00	111,603.00	8,138.70
B. FICA	903.45	903.45	8,537.63	8,537.63	848.86
C. Worker's Compensation			455.00	455.00	11.00
D. Unemployment			1,080.00	1,080.00	22.85
E. Insurance/Education			7,500.00	7,500.00	155.64
F. Boyne City Salaries & Wages	312.00	312.00			
G. Boyne City FICA	23.88	23.88			
2. Accounting			4,150.00	4,150.00	
3. Advertising	500.00	500.00	1,735.00	1,735.00	230.00
4. Charlevoix Office					
A. Rent	100.00	100.00	1,200.00	1,200.00	200.00
B. Telephone	39.99	39.99	225.00	225.00	29.99
5. Communications					
A. Telephone	209.94	209.94	2,300.00	2,300.00	99.96
B. Internet			780.00	780.00	59.98
6. Contractual	391.50	391.50	5,045.00	5,045.00	220.00
7. Equipment					
A. Purchase			2,000.00	2,000.00	
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	500.00	500.00	6,000.00	6,000.00	1,000.00
10. Other					
A. Board	339.20	339.20	709.00	709.00	325.14
B. Executive Director	302.50	302.50	3,480.00	3,480.00	75.00
C. Hospitality	100.00	100.00	493.00	493.00	52.47
D. Licenses, Fees, Dues	335.75	335.75	1,055.00	1,055.00	325.00
E. PD			2,000.00	2,000.00	367.00
F. Staff Retreat			225.00	225.00	
G. Theatre Party Petoskey			2,180.00	2,180.00	
H. Theatre Party Charlevoix			2,195.00	2,195.00	
I. Annual Meeting	245.30	245.30			
J. 25th Anniversary	1,548.57	1,548.57	7,713.00	7,713.00	
11. Postage	300.00	300.00	1,800.00	1,800.00	109.99
12. Printing	389.00	389.00	2,500.00	2,500.00	
13. Reimbursement					
14. Supplies	22.00	22.00	3,000.00	3,000.00	17.99
15. Training					
A. 40-Hour					
B. Advanced			500.00	500.00	
C. General Civil					
16. Travel					
A. Lodging			600.00	600.00	
B. Meals			252.00	252.00	
C. Mileage			4,001.50	4,001.50	55.53
D. Other					
GENERAL EXPENSES	14,866.06	14,866.06	187,538.13	187,538.13	12,345.10
General Income - General Expenses	-1,793.73	-1,793.73	0.00	-4,075.00	0.00
Restorative Practices (RP) Expenses	3,123.61	3,123.61			19.08
Bonus Funds (BF) Expenses	2,073.18	2,073.18			
General + RP + BF Expenses	20,062.85	20,062.85			12,364.18

BONUS FUNDS					
INCOME	MONTH	2018 YTD	2017	2017 + 2018	BUDGET
			38,386.11	38,386.11	38,386.11
EXPENSES					
Salaries & Wages	1,742.00	1,742.00	10,131.00	11,873.00	34,077.00
FICA	144.26	144.26	814.55	958.81	2,601.53
Unemployment	68.92	68.92	52.05	120.97	1,020.21
Worker's Compensation	118.00	118.00	0.00	118.00	687.37
TOTAL EXPENSES	2,073.18	2,073.18	10,997.60	13,070.78	38,386.11
GAIN/LOSS			27,388.51	25,315.33	0.00

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				
RP Income			38,883.98	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	2,720.00	43,361.40	63,094.00	63,094.00		
B. FICA	208.08	208.08	3,964.22	4,826.70	4,826.70		
C. Unemployment				627.94	627.94		
D. Worker's Comp				868.00	868.00		
E. Supplies	195.53	195.53	382.40	500.00	500.00		19.08
F. Mileage			829.79	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	3,123.61	3,123.61	52,537.81	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	-3,123.61	-3,123.61	-13,653.83	0	0	-546.04	-2,386.69

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January 2018

	<u>Jan 18</u>
Ordinary Income/Expense	
Income	
BC Reimbursement	335.86
County Funding	
Emmet	8,355.00
Total County Funding	<u>8,355.00</u>
Donation	
Donor Campaign	
Community	100.00
Mediator	50.00
Total Donor Campaign	<u>150.00</u>
Total Donation	150.00
Fees	
Divorce	525.00
General Civil	200.00
SPED	2,250.00
Total Fees	<u>2,975.00</u>
Fund Raising	
Theatre Party Petoskey	
Sponsor	375.00
Total Theatre Party Petoskey	<u>375.00</u>
Total Fund Raising	375.00
Interest	51.47
VORP	
Charlevoix	830.00
Total VORP	<u>830.00</u>
Total Income	13,072.33
Expense	
BC	
Salaries & Wages	312.00
Payroll Expense	23.88
Total BC	<u>335.88</u>
BF	
Fringe Benefits	
Worker's Compensation	118.00
Unemployment	68.92
Total Fringe Benefits	<u>186.92</u>
Salaries & Wages	1,742.00
Payroll Expenses	144.26
Total BF	<u>2,073.18</u>
RP	
Supplies	195.53

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January 2018

	<u>Jan 18</u>
Payroll Expense	208.08
Salaries & Wages	2,720.00
Total RP	3,123.61
Advertising	500.00
Charlevoix Office	
Rent	100.00
Telephone	39.99
Total Charlevoix Office	139.99
Communications	
Telephone	209.94
Total Communications	209.94
Contractual	391.50
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
25th Anniversary	1,548.57
Annual Meeting	245.30
Board	339.20
Executive Director	302.50
Hospitality	100.00
Licenses, Fees, Dues	335.75
Total Other	2,871.32
Payroll Expenses	903.45
Postage	300.00
Printing	389.00
Salaries and Wages	8,302.98
Supplies	22.00
Total Expense	20,062.85
Net Ordinary Income	-6,990.52
Net Income	-6,990.52

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January 2018

	<u>Jan 18</u>
BC Payroll Distribution	335.88
BF Payroll Distribution	1,886.26
Cafe Sante	50.00
Central Interconnect	262.50
Charlevoix Chamber of Commerce	200.00
Charter Communications	249.93
Chemical Bank	392.48
City of Charlevoix	100.00
City Park Grill	95.30
Dan McGuire	129.00
Frankenmuth Insurance	118.00
Hobby Lobby	48.57
McCardel Water Conditioning	10.00
New York Restaurant	50.00
Online Payroll Service Fee	10.00
Payroll Distribution	9,206.43
Petoskey Chamber of Commerce	675.00
Pitney Bowes	300.00
Rotary	247.50
RP Payroll Distribution	2,928.08
Sign & Design	12.00
St. Francis Xavier	500.00
The 501 Alliance	68.92
The Depot	50.00
The Print Shop	389.00
The Villager	50.00
Trophy Case	48.00
Wine Guys	150.00
WPBN/WGTU	<u>1,500.00</u>
TOTAL	<u>20,062.85</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of January 31, 2018

	Jan 31, 18	Jan 31, 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	6,613.96	6,587.59	26.37	0.4%
CD Chemical Bank 804631	6,272.29	6,233.21	39.08	0.6%
CD Chemical Bank 806536	6,446.58	6,414.46	32.12	0.5%
CD First Comm. Bank 60302215	7,880.97	7,844.98	35.99	0.5%
CD First Comm. Bank 60302716	5,623.22	5,593.36	29.86	0.5%
Checking 1st Community Bank	45,456.17	40,749.38	4,706.79	11.6%
Money Market Fifth Third	5,000.92	5,000.56	0.36	0.0%
Money Market PNC	5,002.52	5,000.46	2.06	0.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chemical Bank	20,306.48	20,295.50	10.98	0.1%
Total Checking/Savings	142,819.60	137,912.30	4,907.30	3.6%
Total Current Assets	142,819.60	137,912.30	4,907.30	3.6%
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	177,371.67	173,218.38	4,153.29	2.4%

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of January 31, 2018

	Jan 31, 18	Jan 31, 17	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BF State Income Tax Withheld	490.02	0.00	490.02	100.0%
BF Michigan Unemployment	50.77	0.00	50.77	100.0%
BF FICA Tax Withheld	1,816.49	0.00	1,816.49	100.0%
BF Federal Income Tax Withheld	1,068.69	0.00	1,068.69	100.0%
BC FICA Tax Withheld	47.76	0.00	47.76	100.0%
RP Michigan Unemployment	647.09	75.62	571.47	755.7%
RP State Income Tax Withheld	41.69	87.26	-45.57	-52.2%
RP FICA Tax Withheld	417.10	416.16	0.94	0.2%
RP Federal Income Tax Withheld	116.00	116.00	0.00	0.0%
Federal Income Tax Withheld	-98.69	651.00	-749.69	-115.2%
Fica Tax Withheld	-274.46	1,232.35	-1,506.81	-122.3%
Michigan Unemployment	2,302.71	1,310.09	992.62	75.8%
State Income Tax Withheld	-53.32	331.04	-384.36	-116.1%
Total Other Current Liabilities	6,571.85	4,219.52	2,352.33	55.8%
Total Current Liabilities	6,571.85	4,219.52	2,352.33	55.8%
Total Liabilities	6,571.85	4,219.52	2,352.33	55.8%
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	-6,990.52	-2,584.67	-4,405.85	-170.5%
Total Equity	170,799.82	168,998.86	1,800.96	1.1%
TOTAL LIABILITIES & EQUITY	177,371.67	173,218.38	4,153.29	2.4%