

MARCH 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		671.72		2,015.28	
Agency Funds					
A. Charlevoix County		9,250.00	37,000.00	37,000.00	8,250.00
B. Emmet County		8,355.00	33,420.00	33,420.00	8,111.25
C. VORP Charlevoix	916.66	3,579.98	11,000.00	11,000.00	3,320.00
D. VORP Emmet					736.25
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	9,120.00
E. Fees for Service	1,000.00	3,000.00	8,500.00	10,500.00	1,585.00
F. ACVS Fees			7,600.00	3,525.00	1,125.00
G. SPED Fees	1,500.00	3,750.00	6,650.00	8,800.00	1,800.00
H. Donations					
I. Donor Campaign	1,300.00	1,500.00	6,000.00	6,000.00	850.00
K. Theatre Party Petoskey					
1. Sponsorships	3,300.00	6,675.00	7,400.00	8,225.00	5,475.00
2. Ticket Sales	2,700.00	2,750.00	3,200.00	2,225.00	3,075.00
3. Other	783.30	783.30	1,100.00	783.30	762.50
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					875.80
N. Interest	20.05	80.71	300.00	300.00	71.22
O. Training					
1. 40-Hour					
2. Advanced			600.00	700.00	
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	11,520.01	62,294.15	187,538.13	189,261.71	57,513.37
Restorative Practices (RP)					
Bonus Funds (BF)					
GENERAL + RP + BF INCOME	11,520.01	62,294.15			57,513.37
In Kind					
A. Accounting Services			350.00	350.00	
B. Volunteer Mediators	11,609.00	42,188.00	160,000.00	160,000.00	39,907.50
C. Volunteer Labor	40.00	40.00			
D. Volunteer Training			300.00	300.00	
E. Mediation Locations	600.00	1,750.00	5,000.00	5,000.00	1,600.00
F. Rent	1,300.00	3,900.00	15,600.00	15,600.00	3,900.00
G. Equipment/Supplies			200.00	200.00	
H. Cell Phone	112.05	448.02	1,733.00	1,679.00	327.62
I. Theatre Party Petoskey	4,340.66	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	71.85	287.40	287.40	71.85
N. Executive Director	102.83	584.32	3,000.00	3,000.00	490.27
O. 25th Anniversary			4,404.00	4,404.00	
IN KIND INCOME	18,128.49	53,322.85	196,474.40	197,161.06	46,344.49
GENERAL + IN KIND INCOME	29,648.50	115,617.00	384,012.53	386,422.77	103,857.86

EXPENSE CATEGORY	MONTH	2018 YTD	2018 Budget	2018 Project	2017 YTD
1. Personnel					
A. Salaries	12,392.67	28,957.43	111,603.00	111,603.00	28,485.45
B. FICA	985.77	2,521.26	8,537.63	8,537.63	2,727.82
C. Worker's Compensation			455.00	455.00	11.00
D. Unemployment			1,080.00	1,080.00	22.85
E. Insurance/Education	113.70	113.70	7,500.00	7,500.00	1,359.83
F. Boyne City Salaries & Wages	312.00	936.00		1,872.00	
G. Boyne City FICA	27.48	75.24		143.28	
2. Accounting			4,150.00	4,150.00	500.00
3. Advertising	41.09	541.09	1,735.00	1,735.00	590.00
4. Charlevoix Office					
A. Rent	100.00	300.00	1,200.00	1,200.00	400.00
B. Telephone	39.99	119.97	225.00	480.00	99.97
5.. Communications					
A. Telephone	139.96	279.92	2,300.00	2,300.00	344.86
B. Internet	69.98	139.96	780.00	780.00	134.96
6. Contractual	80.00	651.50	5,045.00	5,045.00	872.00
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	1,500.00	6,000.00	6,000.00	2,000.00
10. Other					
A. Board	131.53	837.99	709.00	950.00	744.54
B. Executive Director	103.27	410.77	3,480.00	1,600.00	880.31
C. Hospitality		100.00	493.00	493.00	81.46
D. Licenses, Fees, Dues	10.00	355.75	1,055.00	1,055.00	360.10
E. PD	65.00	65.00	2,000.00	2,000.00	380.50
F. Staff Retreat			225.00	225.00	
G. Theatre Party Petoskey	2,791.27	2,791.27	2,180.00	2,791.27	1,310.16
H. Theatre Party Charlevoix			2,195.00	2,195.00	
I. Annual Meeting		245.30		245.30	
J. 25th Anniversary	301.96	1,899.10	7,713.00	7,713.00	
K. Bank Error	0.04	0.04		0.04	
11. Postage	167.48	467.48	1,800.00	1,800.00	577.47
12. Printing		974.00	2,500.00	2,500.00	430.00
13. Reimbursement					
14. Supplies	1,346.01	1,811.32	3,000.00	2,800.00	689.71
15. Training					
A. 40-Hour					
B. Advanced			500.00	500.00	
C. General Civil					
D. Beaver Island					5.00
16. Travel					
A. Lodging	233.75	233.75	600.00	600.00	
B. Meals	59.29	59.29	252.00	252.00	
C. Mileage	434.37	642.43	4,001.50	4,001.50	454.48
D. Other					
E. Restorative Practices					19.08
GENERAL EXPENSES	20,446.61	47,029.56	187,538.13	188,826.02	43,481.55
General Income - General Expenses	-8,926.60	15,264.59	0.00	435.69	14,031.82
Restorative Practices (RP) Expenses	7,014.99	13,066.68			16,022.73
Bonus Funds (BF) Expenses	2,651.37	6,492.14			
General + RP + BF Expenses	30,112.97	66,588.38			59,504.28

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	6,293.80	11,733.80	55,095.20	63,094.00	63,094.00		
B. FICA	526.45	942.61	4,906.83	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	194.74	1024.53	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	7,014.99	13,066.68	65,604.49	76,000.00	76,000.00	546.04	2,386.69
Gain (Loss)	-7,014.99	-13,066.68	-26,720.51	0	0	-546.04	-2,386.69

BONUS FUNDS					
INCOME	MONTH	2018 YTD	2017	2017 + 2018	BUDGET
			38,386.11	38,386.11	38,386.11
EXPENSES					
Salaries & Wages	2,463.00	5,847.00	10,131.00	15,978.00	34,077.00
FICA	188.37	458.22	814.55	1,272.77	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	2,651.37	6,492.14	10,997.60	17,489.74	38,386.11
GAIN/LOSS			27,388.51	20,896.37	0.00

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
March 2018

	Mar 18
Ordinary Income/Expense	
Income	
Donation	
Donor Campaign	
Board Member	700.00
Community	600.00
Total Donor Campaign	1,300.00
Total Donation	1,300.00
Fees	
Breach of Contract	50.00
Divorce	650.00
General Civil	300.00
SPED	1,500.00
Total Fees	2,500.00
Fund Raising	
Theatre Party Petoskey	
Supporter	700.00
Donation	10.00
Raffle	322.00
Refund	404.30
Sponsor	2,600.00
Tickets	2,700.00
Tip Jar	47.00
Total Theatre Party Petoskey	6,783.30
Total Fund Raising	6,783.30
Interest	20.05
VORP	
Charlevoix	916.66
Total VORP	916.66
Total Income	11,520.01
Expense	
Bank Error	0.04
BC	
Salaries & Wages	312.00
Payroll Expense	27.48
Total BC	339.48
BF	
Salaries & Wages	2,463.00
Payroll Expenses	188.37
Total BF	2,651.37
RP	
Mileage	194.74
Payroll Expense	526.45
Salaries & Wages	6,293.80

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
March 2018

	Mar 18
Total RP	7,014.99
Advertising	41.09
Charlevoix Office	
Rent	100.00
Telephone	39.99
Total Charlevoix Office	139.99
Communications	
Internet	69.98
Telephone	139.96
Total Communications	209.94
Contractual	80.00
Fringe Benefits	
Health Insurance	113.70
Total Fringe Benefits	113.70
Occupancy	
Rent	500.00
Total Occupancy	500.00
Other	
25th Anniversary	301.96
Board	131.53
Executive Director	103.27
Licenses, Fees, Dues	10.00
PD	65.00
Theatre Party Petoskey	2,791.27
Total Other	3,403.03
Payroll Expenses	985.77
Postage	167.48
Salaries and Wages	12,392.67
Supplies	1,346.01
Travel	
Lodging	233.75
Meals	59.29
Mileage	434.37
Total Travel	727.41
Total Expense	30,112.97
Net Ordinary Income	-18,592.96
Net Income	-18,592.96

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
March 2018

	<u>Mar 18</u>
BC Payroll Distribution	339.48
BF Payroll Distribution	2,651.37
Caroline Smith	74.04
Cash	400.00
Charter Communications	249.93
Chemical Bank	596.01
City of Charlevoix	100.00
City Park Grill	103.90
D&W Fresh Market	27.14
Dan McGuire	869.00
First Community Bank	0.04
Gordon Food Service	115.80
Jane Millar	1,432.33
McCardel Water Conditioning	26.00
Michelle Meinhardt	32.90
Office Max	29.90
Online Payroll Service Fee	10.00
Payroll Distribution	13,378.44
Petoskey Cinema	1,025.00
Pitney Bowes	167.48
RP Payroll Distribution	6,820.25
Sign & Design	125.00
St. Francis Xavier	500.00
Taylor Rental	280.80
The Print Shop	670.00
Trophy Case	38.16
Wine Guys	50.00
TOTAL	<u><u>30,112.97</u></u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through March 2018

	Jan - Mar 18
Ordinary Income/Expense	
Income	
BC Reimbursement	671.72
CDP	8,000.00
CDRP Funds	
1st Quarter	13,898.44
Total CDRP Funds	13,898.44
County Funding	
Charlevoix	9,250.00
Emmet	8,355.00
Total County Funding	17,605.00
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	
Breach of Contract	50.00
Divorce	1,900.00
General Civil	900.00
Guardianship	100.00
Probate	50.00
SPED	3,750.00
Total Fees	6,750.00
Fund Raising	
Theatre Party Petoskey	
Supporter	850.00
Donation	10.00
Raffle	322.00
Refund	404.30
Sponsor	5,825.00
Tickets	2,750.00
Tip Jar	47.00
Total Theatre Party Petoskey	10,208.30
Total Fund Raising	10,208.30
Interest	80.71
VORP	
Charlevoix	3,579.98
Total VORP	3,579.98
Total Income	62,294.15
Expense	
Bank Error	0.04

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through March 2018

	Jan - Mar 18
BC	
Salaries & Wages	936.00
Payroll Expense	75.24
Total BC	1,011.24
BF	
Fringe Benefits	
Worker's Compensation	118.00
Unemployment	68.92
Total Fringe Benefits	186.92
Salaries & Wages	5,847.00
Payroll Expenses	458.22
Total BF	6,492.14
RP	
Supplies	195.53
Mileage	194.74
Payroll Expense	942.61
Salaries & Wages	11,733.80
Total RP	13,066.68
Advertising	541.09
Charlevoix Office	
Rent	300.00
Telephone	119.97
Total Charlevoix Office	419.97
Communications	
Internet	139.96
Telephone	279.92
Total Communications	419.88
Contractual	651.50
Fringe Benefits	
Health Insurance	113.70
Total Fringe Benefits	113.70
Occupancy	
Rent	1,500.00
Total Occupancy	1,500.00
Other	
25th Anniversary	1,899.10
Annual Meeting	245.30
Board	837.99
Executive Director	410.77
Hospitality	100.00
Licenses, Fees, Dues	355.75
PD	65.00
Theatre Party Petoskey	2,791.27
Total Other	6,705.18

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NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through March 2018

	<u>Jan - Mar 18</u>
Payroll Expenses	2,521.26
Postage	467.48
Printing	974.00
Salaries and Wages	28,957.43
Supplies	1,811.32
Travel	
Lodging	233.75
Meals	59.29
Mileage	642.43
Total Travel	<u>935.47</u>
Total Expense	<u>66,588.38</u>
Net Ordinary Income	<u>-4,294.23</u>
Net Income	<u><u>-4,294.23</u></u>

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through March 2018

	<u>Jan - Mar 18</u>
BC Payroll Distribution	1,011.24
BF Payroll Distribution	6,305.22
Boyne City Tap Room	367.26
Cafe Sante	50.00
Caroline Smith	111.06
Cash	400.00
Central Interconnect	262.50
Charlevoix Chamber of Commerce	200.00
Charter Communications	539.85
Chemical Bank	1,477.37
City of Charlevoix	300.00
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
Hobby Lobby	48.57
Jane Millar	1,432.33
Karen Cole	171.04
McCardel Water Conditioning	44.00
Michelle Meinhardt	32.90
New York Restaurant	50.00
Office Max	29.90
Online Payroll Service Fee	30.00
Payroll Distribution	31,478.69
Petoskey Chamber of Commerce	675.00
Petoskey Cinema	1,025.00
Pitney Bowes	467.48
Rotary	247.50
RP Payroll Distribution	12,676.41
Sign & Design	137.00
St. Francis Xavier	1,500.00
Taylor Rental	280.80
The 501 Alliance	68.92
The Depot	50.00
The Print Shop	1,644.00
The Villager	50.00
Trophy Case	86.16
Wine Guys	200.00
WPBN/WGTU	1,500.00
TOTAL	<u><u>66,588.38</u></u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison

As of March 31, 2018

	Mar 31, 18	Mar 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	6,620.63	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	6,446.58	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	50,660.69	34,585.46	16,075.23	46.5%
Money Market Fifth Third	5,000.98	5,000.62	0.36	0.0%
Money Market PNC	5,002.94	5,000.54	2.40	0.1%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Chemical Bank	20,307.26	20,297.14	10.12	0.1%
Total Checking/Savings	148,032.05	131,764.62	16,267.43	12.4%
Total Current Assets	148,032.05	131,764.62	16,267.43	12.4%
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	182,584.12	167,070.70	15,513.42	9.3%

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

	Mar 31, 18	Mar 31, 17	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BC Michigan UnemploymentBF Mich	3.62	0.00	3.62	100.0%
BF State Income Tax Withheld	587.17	0.00	587.17	100.0%
BF Michigan Unemployment	50.77	0.00	50.77	100.0%
BF FICA Tax Withheld	2,444.42	0.00	2,444.42	100.0%
BF Federal Income Tax Withheld	1,068.69	0.00	1,068.69	100.0%
BC FICA Tax Withheld	47.74	0.00	47.74	100.0%
RP Michigan Unemployment	692.07	353.01	339.06	96.1%
RP State Income Tax Withheld	261.22	128.25	132.97	103.7%
RP FICA Tax Withheld	963.90	563.72	400.18	71.0%
RP Federal Income Tax Withheld	293.00	183.00	110.00	60.1%
Federal Income Tax Withheld	85.31	967.00	-881.69	-91.2%
Fica Tax Withheld	-166.32	1,854.97	-2,021.29	-109.0%
Michigan Unemployment	2,340.37	1,736.77	603.60	34.8%
State Income Tax Withheld	416.05	497.45	-81.40	-16.4%
Total Other Current Liabilities	9,088.01	6,284.17	2,803.84	44.6%
Total Current Liabilities	9,088.01	6,284.17	2,803.84	44.6%
Total Liabilities	9,088.01	6,284.17	2,803.84	44.6%
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	-4,294.23	-10,797.00	6,502.77	60.2%
Total Equity	173,496.11	160,786.53	12,709.58	7.9%
TOTAL LIABILITIES & EQUITY	182,584.12	167,070.70	15,513.42	9.3%