

AUGUST 2023

INCOME CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
CDRP Funds	15,989.81	59,961.80	79,949.08	79,949.08	25,563.16
Agency Funds					
A. Charlevoix County		28,500.00	38,000.00	38,000.00	28,500.00
B. Emmet County		27,000.00	36,000.00	36,000.00	27,000.00
C. VORP Charlevoix	625.00	5,000.00	7,500.00	10,000.00	5,000.00
D. VORP Emmet		4,375.00	7,500.00	7,500.00	5,000.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	2,227.64	15,207.83	12,000.00	19,000.00	10,864.49
F. ACVS Fees	250.00	1,375.00	3,000.00	2,500.00	1,750.00
G. SPED Fees			1,400.00	0.00	1,400.00
H. Donations/Designated		526.84		800.00	444.94
I. Donor Campaign	3,540.00	5,553.51	12,000.00	12,000.00	6,085.00
J. Relocation Donations		8,476.83		8,476.83	
K. Theatre Party Petoskey			9,000.00	0.00	
L Theatre Party Charlevoix			6,500.00	0.00	100.00
M. Mediation Celebration	1,760.24	16,073.01	36,000.00	16,073.01	620.00
N. Reimbursement/Refund	2,973.86	8,070.29		9,000.00	1,013.48
O. Interest	246.55	4,310.95	4,800.00	5,500.00	116.62
P. Training					
1. 4-Hour			200.00	200.00	325.00
2. 40-Hour			1,000.00	0.00	
3. 4-Hour			200.00	200.00	375.00
4. Human Resources					450.00
5. BHMS					900.00
Q. Consultation	250.00	250.00		250.00	
Grants					
A. Charlevoix Foundation		11,000.00		11,000.00	
B. Petoskey Foundation		2,000.00		2,000.00	
C. BHMS	1,381.25	11,049.96	12,600.00	16,575.00	9,350.00
D.Petoskey Rotary		2,000.00		2,000.00	
F. MAMP		200.00		200.00	
Carry Over from 2021					
TOTAL OPERATON INCOME	29,244.35	218,931.02	275,649.08	285,223.92	132,857.69
CAPITAL CAMPAIGN		2,000.00		36,000.00	
TOTAL INCOME	29,244.35	220,931.02	275,649.08	321,223.92	
IN-KIND CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
A. Accounting Services		111.00	900.00	300.00	345.00
B. Volunteer Mediators	15,863.00	86,547.00	114,000.00	114,000.00	84,975.50
C. Volunteer Labor		50.00		50.00	480.00
D. Volunteer Training					
E. Mediation Locations					200.00
F. Rent		5,200.00	15,600.00	5,200.00	9,900.00
G. Equipment/Supplies		79.95	200.00	200.00	
H. Cell Phone		1,446.19	2,100.00	2,100.00	1,061.57
I. Theatre Party Petoskey					
J. Theatre Party Charlevoix					
K. Training Locations					
L. Mileage					
M. GoToMyPC		348.00	350.00	348.00	
N. Executive Director	274.22	3,520.07	2,200.00	3,500.00	1,738.93
O. Relocation Expenses		7,854.97		7,854.97	
IN KIND INCOME	16,137.22	105,157.18	135,350.00	133,552.97	98,701.00
TOTAL + IN KIND INCOME	45,381.57	105,157.18	135,350.00	418,776.89	231,558.69

AUGUST 2023

EXPENSE CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
1. Personnel					
A. Salaries	8,367.48	102,777.30	155,078.00	156,090.92	97,030.73
B. FICA	640.12	8,081.27	11,863.47	11,917.47	7,554.74
C. Worker's Compensation		14.00	505.00	505.00	
D. Unemployment		51.30	165.30	220.40	51.30
E. Insurance/Education/IRA	287.84	8,304.19	23,679.78	26,179.78	7,981.03
2. Accounting		3,540.00	5,700.00	5,700.00	1,125.00
3. Advertising	134.50	1,060.46	1,713.00	1,713.00	2,271.00
5.. Communications					
A. Telephone	357.84	1,500.07	1,679.52	2,033.98	1,119.68
B. Internet	72.98	931.82	1,175.76	1,223.74	983.84
C. Charlevoix Office					138.98
6. Contractual	580.55	4,912.18	4,150.00	5,300.00	3,025.50
7. Equipment			250.00	250.00	
8. Insurance					
A. Directors, Officers, Emp.Prac.			1,199.00	1,199.00	
B. Business Protection		427.00	638.00	1,157.00	
C. Commercial Umbrella			300.00	300.00	
9. Occupancy					
A. Mortgage Interest	1,037.19	5,486.09		9,000.00	
B. Utilities	333.23	2,077.44		4,718.58	
C. Rent		1,950.00	7,800.00	1,950.00	5,200.00
D. Assessment		1,608.30		1,608.30	
E. Fees/Dues		4,199.37		6,998.95	
10. Other					
A. Board		1,058.32	863.00	1,500.00	1,075.38
B. Executive Director	120.98	1,286.10	2,749.00	2,000.00	1,840.87
C. Hospitality		1,904.74	925.00	2,400.00	1,933.91
D. Licenses, Fees, Dues	80.00	2,865.00	3,345.00	3,345.00	3,104.05
E. Staff Retreat & PD		104.48	420.00	200.00	133.60
F. Theatre Party Petoskey			1,860.00	0.00	
G. Theatre Party Charlevoix		57.00	2,045.00	57.00	
H. Mediation Celebration		14,016.95	14,500.00	14,016.95	1,105.00
11. Postage	413.66	1,503.34	1,800.00	1,600.00	1,405.79
12. Printing		958.47	800.00	1,750.00	773.01
13. Reimbursement/Refund		315.00		315.00	131.20
14. Supplies	246.76	1,057.93	2,200.00	1,600.00	1,456.64
15. Training					
A. 4-Hour			25.00	25.00	
B. 40-Hour	250.00	250.00	1,850.00	250.00	
C. 4-Hour			25.00	25.00	
16. Travel					
A. Lodging			260.00	260.00	
B. Meals			110.00	110.00	
C. Mileage		985.04	2,362.50	2,362.50	884.12
D. Other		26.80		26.80	
17. Relocation One-Tme Expenses		39,459.05		39,459.05	
A. Taxes (1st Year Only)		891.25		3,296.82	
TOTAL EXPENSES	12,923.13	213,660.26	252,036.33	312,665.24	140,325.37
17. Gain (Loss)	16,321.22	5,270.76	23,612.75	-27,441.32	-7,467.68
Comparison of Income & Expenses	29,244.35	218,931.02	275,649.08	285,223.92	132,857.69

NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2023

	<u>Aug 23</u>
Ordinary Income/Expense	
Income	
Consultation	250.00
CDRP Funds	
3rd Quarter	<u>15,989.81</u>
Total CDRP Funds	15,989.81
Donation	
Donor Campaign	
Board Member	15.00
Community	<u>3,525.00</u>
Total Donor Campaign	3,540.00
Total Donation	3,540.00
Fees	
DIK	122.02
ACVS	250.00
Landlord/Tenant	73.02
Post Judgement	48.51
Probate	1,489.56
Real Estate	<u>494.53</u>
Total Fees	2,477.64
Fund Raising	
Mediation Celebration	<u>1,760.24</u>
Total Fund Raising	1,760.24
Grants	
Behavioral Health	<u>1,381.25</u>
Total Grants	1,381.25
Interest	30,246.55
Refund	
US Treasury	2,751.62
Pitney Bowes	<u>222.24</u>
Total Refund	2,973.86
VORP	
Charlevoix	<u>625.00</u>
Total VORP	625.00
Total Income	59,244.35
Expense	
Utilities	
Gas	200.24
Electricity	<u>132.99</u>
Total Utilities	333.23
Advertising	134.50
Communications	
Internet	72.98

NORTHERN COMMUNITY MEDIATION
Profit & Loss
August 2023

	<u>Aug 23</u>
Telephone	357.84
Total Communications	430.82
Contractual	580.55
Fringe Benefits	
IRA	90.76
Dental Insurance	27.82
Health Insurance	169.26
Total Fringe Benefits	287.84
Occupancy	
Mortgage Interest	1,037.19
Total Occupancy	1,037.19
Other	
Executive Director	120.98
Licenses, Fees, Dues	80.00
Total Other	200.98
Payroll Expenses	640.12
Postage	413.66
Salaries and Wages	8,367.48
Supplies	246.76
Training	
40-Hour	250.00
Total Training	250.00
Total Expense	12,923.13
Net Ordinary Income	46,321.22
Net Income	46,321.22

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
August 2023

	<u>Aug 23</u>
BSB Communications	357.84
Charter Communications	72.98
Choice Publications	22.50
City of Petoskey	132.99
DTE	200.24
EPS	561.14
FNBO	529.09
Honor Bank	1,037.19
Laura Buckingham	197.08
McCardel Water Conditioning	24.00
Online Payroll Service Fee	10.00
Payroll Distribution	9,098.36
Pitney Bowes	413.66
Southeastern Dispute Reslution Services	250.00
Van's Business Machines	19.41
TOTAL	<u>12,926.48</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through August 2023

	Jan - Aug 23
Ordinary Income/Expense	
Income	
Consultation	250.00
CDP	8,000.00
CDRP Funds	
1st Quarter	23,984.72
2nd Quarter	19,987.27
3rd Quarter	15,989.81
Total CDRP Funds	59,961.80
County Funding	
Charlevoix	28,500.00
Emmet	27,000.00
Total County Funding	55,500.00
Donation	
Capital Campaign	2,000.00
Relocation Expenses	8,476.83
Amazon Smile	26.84
Designated Gift	500.00
Donor Campaign	
Board Member	355.00
Community	4,698.51
Mediator	500.00
Total Donor Campaign	5,553.51
Total Donation	16,557.18
Fees	
DIK	1,968.22
DIV	1,973.22
Criminal	28.91
ACVS	1,375.00
Breach of Contract	473.02
Divorce	146.03
Domestic	424.40
Guardianship	195.04
Landlord/Tenant	444.06
Post Judgement	632.12
Probate	5,936.22
Property	1,095.04
Real Estate	891.55
Trust	1,000.00
Total Fees	16,582.83
Fund Raising	
Mediation Celebration	16,073.01
Total Fund Raising	16,073.01
Grants	
MAMP	200.00
Behavioral Health	11,049.96
Charlevoix Foundation	11,000.00

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through August 2023

	Jan - Aug 23
Petoskey Foundation	2,000.00
Rotary Club of Petoskey	2,000.00
Total Grants	26,249.96
Interest	34,310.95
Refund	
Bear Creek Township	334.39
Jason Guthrie	1,500.00
Mitchell Park Center	1,535.06
Blane's	1,503.00
ESP	85.93
MAMP	80.05
Frankenmuth Insurance	58.00
US Treasury	2,751.62
Pitney Bowes	222.24
Total Refund	8,070.29
VORP	
Charlevoix	5,000.00
Emmet	4,375.00
Total VORP	9,375.00
Total Income	250,931.02
Expense	
Property Taxes	891.25
Utilities	
Gas	717.18
Electricity	890.60
Sewer	469.66
Total Utilities	2,077.44
Relocation Expenses	
Printing	190.80
Advertising	988.98
Contractual	38,279.27
Total Relocation Expenses	39,459.05
Accounting	3,540.00
Advertising	1,060.46
Communications	
Internet	931.82
Telephone	1,500.07
Total Communications	2,431.89
Contractual	4,912.18
Fringe Benefits	
IRA	3,684.17
Vision Insurance	305.00
Drug Insurance	85.13
Dental Insurance	2,376.94
Health Insurance	1,852.95
Unemployment	51.30

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through August 2023

	<u>Jan - Aug 23</u>
Total Fringe Benefits	8,355.49
Insurance	
Business Protector	427.00
Worker's Compensation	14.00
Total Insurance	<u>441.00</u>
Occupancy	
Mortgage Interest	5,486.09
Assessment	1,608.30
Fees & Dues	4,199.37
Rent	1,950.00
Total Occupancy	<u>13,243.76</u>
Other	
Mediation Celebration	14,016.95
Board	1,058.32
Executive Director	1,286.10
Hospitality	1,904.74
Licenses, Fees, Dues	2,865.00
Staff Retreat	104.48
Theatre Party Charlevoix	57.00
Total Other	<u>21,292.59</u>
Payroll Expenses	8,081.27
Postage	1,503.34
Printing	958.47
Refund Expense	250.00
Reimbursement	65.00
Salaries and Wages	102,777.30
Supplies	1,057.93
Training	
40-Hour	250.00
Total Training	<u>250.00</u>
Travel	
Mileage	985.04
Other	26.80
Total Travel	<u>1,011.84</u>
Void	0.00
Total Expense	<u>213,660.26</u>
Net Ordinary Income	<u>37,270.76</u>
Net Income	<u><u>37,270.76</u></u>

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through August 2023

	<u>Jan - Aug 23</u>
Abuzz Creative	200.00
American Fund	2,912.71
American Spoon	20.00
Ballard's	24,573.50
BC Pizza	371.85
Bear Creek Sewer Account	469.66
Bear Creek Township	891.25
Bear River Electric	1,675.59
Blane's Moving & Storage	3,006.00
Boyne Area Chamber of Commerce	175.00
BSB Communications	2,318.54
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix Cinema	57.00
Charter Communications	1,087.67
Choice Publications	22.50
City of Petoskey	890.60
City Park Grill	459.75
Corrina Bergeon	95.36
Coveyou Computer Services	392.50
Culligan	44.00
Dan McGuire	3,580.00
Decka Digital	1,680.74
Denise Petoskey	267.58
DocuSign	1,300.01
DTE	717.18
Emmet County	352.00
Emmet County Department of Public Works	25.00
Emmet County Parks & Recreation	1,154.00
EPS	2,332.76
Fabiano	933.60
FNBO	3,829.43
Frankenmuth Insurance	441.00
Garrett Langen	250.00
Great Lakes Wine	2,344.32
Greg Carpenter	750.00
Harbor Brenn Agency	600.00
Harbor Light	315.00
Harbor Springs Chamber of Commerce	165.00
Honor Bank	5,486.09
Jacob Abhau	100.00
Jane Millar	3,314.44
Jeff Neill	750.00
Jenny Brower	500.43
Kammerman & Bascom	3,540.00
Karen Cole	2,709.91
Lamar Eby	2,319.53
Laura Buckingham	2,205.28
Lindsey Bur	203.40
McCardel Water Conditioning	128.00
McLean & Eakin	40.00
MCMA	2,000.00
Meijer	1,071.20

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through August 2023

	<u>Jan - Aug 23</u>
Miranda Roen	100.00
Mitchell Franseth	562.50
Mitchell Park Center Association	5,807.67
North Country Publishing Company	315.00
North Perk	40.00
Online Payroll Service Fee	70.00
Palette Bistro	769.50
Parkside Deli	349.80
Payroll Distribution	111,630.03
Petoskey Chamber of Commerce	690.00
Pitney Bowes	1,652.12
Pro Image	988.98
Rotary	575.00
Rusty Saw North	856.96
Sarah Kohlbeck	50.00
Sky's the Limit	182.95
Snickerdoodlz	650.00
Southeastern Dispute Reslution Services	250.00
Spectrum Business	171.98
St. Francis Xavier	1,950.00
Stafford's Hospitality	200.00
State of Michigan	50.00
Stephanie Brew	27.02
Terrace Inn	100.00
The 501 Alliance	51.30
Trophy Case	200.00
Van's Business Machines	153.89
Wine Guys	100.00
TOTAL	<u>213,914.08</u>

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
 As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
US Treasury 4	29,964.30	29,964.30	0.00	0.0%
US Treasury 3	29,914.13	29,914.13	0.00	0.0%
US Treasury 2	29,859.71	29,859.71	0.00	0.0%
US Treasury 1	29,620.83	29,620.83	0.00	0.0%
i Bond	10,156.00	10,000.00	156.00	1.6%
Savings First Comm	20,333.90	20,331.36	2.54	0.0%
Checking 1st Community Bank	96,610.15	110,265.75	-13,655.60	-12.4%
Petty Cash	100.00	100.00	0.00	0.0%
Total Checking/Savings	246,559.02	260,056.08	-13,497.06	-5.2%
Total Current Assets	246,559.02	260,056.08	-13,497.06	-5.2%
Fixed Assets				
Office Building	223,079.95	0.00	223,079.95	100.0%
Accumulated Depreciation	-43,738.23	-42,833.23	-905.00	-2.1%
Equipment				
Equipment Repair	85.00	0.00	85.00	100.0%
Purchase	44,688.75	44,688.75	0.00	0.0%
Equipment - Other	-1,788.00	-1,788.00	0.00	0.0%
Total Equipment	42,985.75	42,900.75	85.00	0.2%
Total Fixed Assets	222,327.47	67.52	222,259.95	329,176.5%
Other Assets				
Investments - CCCF	8,241.79	14,715.14	-6,473.35	-44.0%
Investments - PHSACF	16,731.26	19,684.03	-2,952.77	-15.0%
Total Other Assets	24,973.05	34,399.17	-9,426.12	-27.4%
TOTAL ASSETS	493,859.54	294,522.77	199,336.77	67.7%

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
 As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Simple W/H	-2,584.56	-2,584.56	0.00	0.0%
Simple IRA Withheld	12,142.12	7,085.37	5,056.75	71.4%
BC State Income Tax Withheld	363.33	363.33	0.00	0.0%
BC Federal Income Tax Withheld	13.00	13.00	0.00	0.0%
BC Michigan Unemployment	222.72	222.72	0.00	0.0%
BF State Income Tax Withheld	975.77	975.77	0.00	0.0%
BF Michigan Unemployment	11.01	11.01	0.00	0.0%
BF FICA Tax Withheld	4,956.02	4,956.02	0.00	0.0%
BF Federal Income Tax Withheld	1,068.69	1,068.69	0.00	0.0%
BC FICA Tax Withheld	175.80	175.80	0.00	0.0%
RP Michigan Unemployment	97.81	97.81	0.00	0.0%
RP State Income Tax Withheld	-171.32	-171.32	0.00	0.0%
RP FICA Tax Withheld	-568.27	-568.27	0.00	0.0%
RP Federal Income Tax Withheld	-90.00	-90.00	0.00	0.0%
Federal Income Tax Withheld	-1,291.69	-87.69	-1,204.00	-1,373.0%
Fica Tax Withheld	-5,463.83	-3,276.54	-2,187.29	-66.8%
Michigan Unemployment	2,402.03	2,208.84	193.19	8.8%
State Income Tax Withheld	-269.51	-131.42	-138.09	-105.1%
Total Other Current Liabilities	11,989.12	10,268.56	1,720.56	16.8%
Total Current Liabilities	11,989.12	10,268.56	1,720.56	16.8%
Long Term Liabilities				
Mortgage - Building	173,555.47	0.00	173,555.47	100.0%
Total Long Term Liabilities	173,555.47	0.00	173,555.47	100.0%
Total Liabilities	185,544.59	10,268.56	175,276.03	1,706.9%
Equity				
*Retained Earnings	271,044.20	291,516.25	-20,472.05	-7.0%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	37,270.76	-7,262.03	44,532.79	613.2%
Total Equity	308,314.95	284,254.21	24,060.74	8.5%
TOTAL LIABILITIES & EQUITY	493,859.54	294,522.77	199,336.77	67.7%