

FEBRUARY 2023

INCOME CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
CDRP Funds			79,949.08	79,949.08	13,943.54
Agency Funds					
A. Charlevoix County		9,500.00	38,000.00	38,000.00	9,500.00
B. Emmet County		9,000.00	36,000.00	36,000.00	9,000.00
C. VORP Charlevoix	625.00	1,250.00	7,500.00	7,500.00	1,250.00
D. VORP Emmet	625.00	1,250.00	7,500.00	7,500.00	1,250.00
E. CDP Charlevoix			8,000.00	8,000.00	8,000.00
E.Fees for Service	1,556.64	3,023.64	12,000.00	12,000.00	2,321.44
F. ACVS Fees	1,125.00	1,125.00	3,000.00	3,000.00	
G. SPED Fees			1,400.00	1,400.00	
H. Donations					
I. Donor Campaign	215.00	803.51	12,000.00	12,000.00	5,595.00
K. Theatre Party Petoskey			9,000.00	0.00	
L. Theatre Party Charlevoix			6,500.00	6,500.00	
M. Loco Locals			36,000.00	36,000.00	
N. Reimbursement/Refund		80.05			550.00
O. Interest	324.58	1,470.82	4,800.00	4,800.00	12.32
P. Training					
1. 4-Hour			200.00	200.00	
2. 40-Hour			1,000.00	1,000.00	
3. 4-Hour			200.00	200.00	
Grants					
A. Charlevoix Foundation	1,000.00	1,000.00			
B. Petoskey Foundation	1,000.00	1,000.00			
C. BHMS	1,381.25	4,143.75	12,600.00	12,600.00	2,100.00
Rent (\$1,145 X 8)				9,160.00	
Carry Over from 2021					
TOTAL INCOME	7,852.47	33,646.77	275,649.08	275,809.08	53,522.30
IN-KIND CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
A. Accounting Services		11.00	900.00	900.00	
B. Volunteer Mediators	7,275.00	12,713.00	114,000.00	114,000.00	27,901.00
C. Volunteer Labor	50.00	50.00			40.00
D. Volunteer Training					
E. Mediation Locations					
F. Rent	1,300.00	2,600.00	15,600.00	15,600.00	3,000.00
G. Equipment/Supplies			200.00	200.00	
H. Cell Phone	240.06	240.06	2,100.00	2,100.00	
I. Theatre Party Petoskey					
J. Theatre Party Charlevoix					
J. Paper Shredding					
K. Training Locations					
L. Mileage					
M. GoToMyPC			350.00	350.00	
N. Executive Director	567.81	919.33	2,200.00	2,200.00	267.71
O. Relocation Expenses		1,250.00		5,000.00	
IN KIND INCOME	9,432.87	17,783.39	135,350.00	140,350.00	31,208.71
TOTAL + IN KIND INCOME	17,285.34	51,430.16	410,999.08	416,159.08	84,731.01

FEBRUARY 2023

EXPENSE CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
1. Personnel					
A. Salaries	11,929.08	23,858.16	155,078.00	155,078.00	22,830.76
B. FICA	963.90	1,927.75	11,863.47	11,863.47	1,844.68
C. Worker's Compensation	14.00	14.00	505.00	505.00	
D. Unemployment			165.30	165.30	
E. Insurance/Education/IRA	382.84	1,992.53	23,679.78	23,679.78	663.09
2. Accounting		350.00	5,700.00	5,700.00	
3. Marketing	340.00	540.00	1,713.00	1,713.00	260.00
5.. Communications					
A. Telephone		139.96	1,679.52	1,679.52	359.90
B. Internet		97.98	1,175.76	1,175.76	195.96
6. Contractual	2,056.83	3,356.84	4,150.00	4,150.00	1,539.15
7. Equipment			250.00	250.00	
8. Insurance					
A. Directors, Officers, Emp.Prac.			1,199.00	1,199.00	
B. Business Protection			638.00	638.00	
C. Commercial Umbrella			300.00	300.00	
9. Occupancy - Rent		650.00	7,800.00	2,600.00	1,300.00
10. Other					
A. Board		201.62	863.00	863.00	925.38
B. Executive Director	421.03	446.03	2,749.00	2,749.00	570.86
C. Hospitality	150.99	177.94	925.00	925.00	105.98
D. Licenses, Fees, Dues	2,034.00	2,409.00	3,345.00	3,345.00	2,634.05
E. Staff Retreat & PD		104.48	420.00	420.00	133.60
F. Theatre Party Petoskey			1,860.00	0.00	
G. Theatre Party Charlevoix		57.00	2,045.00	2,045.00	
H. Loco Locals	228.08	228.08	14,500.00	14,500.00	
11. Postage			1,800.00	1,800.00	424.95
12. Printing	469.28	469.28	800.00	800.00	
13. Reimbursement/Refund		50.00			
14. Supplies	125.00	445.00	2,200.00	2,200.00	339.52
15. Training					
A. 4-Hour			25.00	25.00	
B. 40-Hour			1,850.00	1,850.00	
C. 4-Hour			25.00	25.00	
16. Travel					
A. Lodging			260.00	260.00	
B. Meals			110.00	110.00	
C. Mileage	35.65	66.43	2,362.50	2,362.50	80.28
D. Other					
17. Office Expense					
A. Down Payment				45,000.00	
B. Mortgage Payment (10 mos.)				13,420.00	
C. Condo Fees (10 mos.)				4,670.00	
D. Insurance (10 mos.)				1,800.00	
E. Utilities (10 mos.)				2,600.00	
F. Taxes (1st Year Only)					
G. Relocation (1st Year Only)	449.59	2,949.59		10,000.00	
TOTAL EXPENSES	19,600.27	40,531.67	252,036.33	322,466.33	34,208.16
17. Gain (Loss)		-6,884.90	23,612.75	-46,657.25	19,314.14
Comparison of Income & Expenses	19,600.27	33,646.77	275,649.08	275,809.08	53,522.30

NORTHERN COMMUNITY MEDIATION
Profit & Loss
February 2023

	<u>Feb 23</u>
Ordinary Income/Expense	
Income	
Donation	
Donor Campaign	
Board Member	115.00
Community	100.00
Total Donor Campaign	<u>215.00</u>
Total Donation	215.00
Fees	
DIK	741.06
DIV	392.56
ACVS	1,125.00
Landlord/Tenant	148.02
Property	275.00
Total Fees	<u>2,681.64</u>
Grants	
Behavioral Health	1,381.25
Charlevoix Foundation	1,000.00
Petoskey Foundation	1,000.00
Total Grants	<u>3,381.25</u>
Interest	324.58
VORP	
Charlevoix	625.00
Emmet	625.00
Total VORP	<u>1,250.00</u>
Total Income	7,852.47
Expense	
Relocation Expenses	
Contractual	449.59
Total Relocation Expenses	449.59
Advertising	340.00
Contractual	2,056.83
Fringe Benefits	
IRA	90.76
Vision Insurance	95.00
Dental Insurance	27.82
Health Insurance	169.26
Total Fringe Benefits	<u>382.84</u>
Insurance	
Worker's Compensation	14.00
Total Insurance	14.00
Other	
Loco Locals	228.08
Executive Director	421.03

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Profit & Loss
February 2023

	<u>Feb 23</u>
Hospitality	150.99
Licenses, Fees, Dues	<u>2,034.00</u>
Total Other	2,834.10
Payroll Expenses	963.90
Printing	469.28
Salaries and Wages	11,929.08
Supplies	125.00
Travel	
Mileage	<u>35.65</u>
Total Travel	35.65
Void	<u>0.00</u>
Total Expense	<u>19,600.27</u>
Net Ordinary Income	<u>-11,747.80</u>
Net Income	<u><u>-11,747.80</u></u>

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
February 2023

	<u>Feb 23</u>
Dan McGuire	435.00
Decka Digital	469.28
Emmet County Department of Public Works	25.00
EPS	190.95
FNBO	2,220.62
Frankenmuth Insurance	14.00
Laura Buckingham	327.73
McCardel Water Conditioning	10.00
MCMA	2,000.00
Online Payroll Service Fee	10.00
Payroll Distribution	12,983.74
Petoskey Chamber of Commerce	300.00
Pitney Bowes	193.98
Rotary	213.50
Sky's the Limit	50.99
Talon Title Agency	24.59
Terrace Inn	100.00
Van's Business Machines	26.89
TOTAL	<u>19,596.27</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through February 2023

	<u>Jan - Feb 23</u>
Ordinary Income/Expense	
Income	
County Funding	
Charlevoix	9,500.00
Emmet	9,000.00
Total County Funding	<u>18,500.00</u>
Donation	
Donor Campaign	
Board Member	280.00
Community	523.51
Total Donor Campaign	<u>803.51</u>
Total Donation	803.51
Fees	
DIK	741.06
DIV	490.08
Criminal	28.91
ACVS	1,125.00
Divorce	48.51
Guardianship	195.04
Landlord/Tenant	148.02
Post Judgement	97.02
Property	275.00
Trust	1,000.00
Total Fees	<u>4,148.64</u>
Grants	
Behavioral Health	4,143.75
Charlevoix Foundation	1,000.00
Petoskey Foundation	1,000.00
Total Grants	<u>6,143.75</u>
Interest	1,470.82
Refund	
MAMP	80.05
Total Refund	<u>80.05</u>
VORP	
Charlevoix	1,250.00
Emmet	1,250.00
Total VORP	<u>2,500.00</u>
Total Income	33,646.77
Expense	
Relocation Expenses	
Contractual	2,949.59
Total Relocation Expenses	<u>2,949.59</u>
Accounting	350.00
Advertising	540.00

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through February 2023

	<u>Jan - Feb 23</u>
Communications	
Internet	97.98
Telephone	139.96
Total Communications	<u>237.94</u>
Contractual	3,356.84
Fringe Benefits	
IRA	1,531.19
Vision Insurance	95.00
Dental Insurance	27.82
Health Insurance	338.52
Total Fringe Benefits	<u>1,992.53</u>
Insurance	
Worker's Compensation	14.00
Total Insurance	<u>14.00</u>
Occupancy	
Rent	650.00
Total Occupancy	<u>650.00</u>
Other	
Loco Locals	228.08
Board	201.62
Executive Director	446.03
Hospitality	177.94
Licenses, Fees, Dues	2,409.00
Staff Retreat	104.48
Theatre Party Charlevoix	57.00
Total Other	<u>3,624.15</u>
Payroll Expenses	1,927.75
Printing	469.28
Refund Expense	50.00
Salaries and Wages	23,858.16
Supplies	445.00
Travel	
Mileage	66.43
Total Travel	<u>66.43</u>
Void	0.00
Total Expense	<u>40,531.67</u>
Net Ordinary Income	<u>-6,884.90</u>
Net Income	<u><u>-6,884.90</u></u>

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NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through February 2023

	<u>Jan - Feb 23</u>
American Fund	1,349.67
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix Cinema	57.00
Charter Communications	237.94
Dan McGuire	435.00
Decka Digital	469.28
DocuSign	1,300.01
Emmet County Department of Public Works	25.00
EPS	190.95
FNBO	2,453.67
Frankenmuth Insurance	14.00
Kammerman & Bascom	350.00
Laura Buckingham	527.77
McCardel Water Conditioning	30.00
MCMA	2,000.00
Online Payroll Service Fee	20.00
Payroll Distribution	25,967.43
Petoskey Chamber of Commerce	690.00
Pitney Bowes	493.98
Rotary	213.50
Sarah Kohlbeck	50.00
Sky's the Limit	50.99
St. Francis Xavier	650.00
Talon Title Agency	24.59
Talon Title Company	2,500.00
Terrace Inn	100.00
Van's Business Machines	26.89
TOTAL	<u>40,527.67</u>

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Cash Basis

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
US Treasury 4	29,964.30	0.00	29,964.30	100.0%
US Treasury 3	29,914.13	0.00	29,914.13	100.0%
US Treasury 2	29,859.71	0.00	29,859.71	100.0%
US Treasury 1	29,620.83	0.00	29,620.83	100.0%
i Bond	10,156.00	0.00	10,156.00	100.0%
Savings First Comm	20,332.38	20,330.86	1.52	0.0%
CD First Comm. Bank 60303017	0.00	6,714.44	-6,714.44	-100.0%
CD Char State Bank 20524	0.00	10,016.61	-10,016.61	-100.0%
CD First Comm. Bank 60303098	0.00	10,017.44	-10,017.44	-100.0%
Savings 4Front	0.00	27,115.97	-27,115.97	-100.0%
CD Char State Bank 18756	0.00	6,121.57	-6,121.57	-100.0%
CD Char State Bank 18910	0.00	12,460.46	-12,460.46	-100.0%
CD Huntington 7188401731	0.00	6,376.58	-6,376.58	-100.0%
CD Huntington 7188402031	0.00	6,553.76	-6,553.76	-100.0%
CD First Comm. Bank 60302215	0.00	8,004.73	-8,004.73	-100.0%
CD First Comm. Bank 60302716	0.00	5,709.68	-5,709.68	-100.0%
Checking 1st Community Bank	55,534.91	166,262.32	-110,727.41	-66.6%
Petty Cash	100.00	100.00	0.00	0.0%
Total Checking/Savings	205,482.26	285,784.42	-80,302.16	-28.1%
Total Current Assets	205,482.26	285,784.42	-80,302.16	-28.1%
Fixed Assets				
Office Building	44,555.36	0.00	44,555.36	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	43,802.88	67.52	43,735.36	64,773.9%
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	274,258.19	320,251.11	-45,992.92	-14.4%

NORTHERN COMMUNITY MEDIATION
Balance Sheet Prev Year Comparison
As of February 28, 2023

	Feb 28, 23	Feb 28, 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	9,602.18	4,578.84	5,023.34	109.7%
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	-1,035.69	-187.69	-848.00	-451.8%
Fica Tax Withheld	-4,918.81	-3,276.38	-1,642.43	-50.1%
Michigan Unemployment	2,285.78	2,175.00	110.78	5.1%
State Income Tax Withheld	-317.08	-358.92	41.84	11.7%
Total Other Current Liabilities	10,086.38	7,400.85	2,685.53	36.3%
Total Current Liabilities	10,086.38	7,400.85	2,685.53	36.3%
Total Liabilities	10,086.38	7,400.85	2,685.53	36.3%
Equity				
*Retained Earnings	271,056.72	291,516.25	-20,459.53	-7.0%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	-6,884.90	21,334.02	-28,218.92	-132.3%
Total Equity	264,171.81	312,850.26	-48,678.45	-15.6%
TOTAL LIABILITIES & EQUITY	274,258.19	320,251.11	-45,992.92	-14.4%