

JUIY 2023

INCOME CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
CDRP Funds		43,971.99	79,949.08	79,949.08	25,563.16
Agency Funds					
A. Charlevoix County	9,500.00	28,500.00	38,000.00	38,000.00	19,000.00
B. Emmet County	9,000.00	27,000.00	36,000.00	36,000.00	27,000.00
C. VORP Charlevoix	625.00	4,375.00	7,500.00	10,000.00	4,375.00
D. VORP Emmet	625.00	4,375.00	7,500.00	7,500.00	4,375.00
E. CDP Charlevoix		8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	2,790.74	12,980.19	12,000.00	17,000.00	9,597.43
F. ACVS Fees		1,125.00	3,000.00	3,000.00	1,750.00
G. SPED Fees			1,400.00	0.00	1,400.00
H. Donations/Designated		776.84		800.00	444.94
I. Donor Campaign	365.00	2,013.51	12,000.00	12,000.00	6,070.00
J. Relocation Donations	1,500.00	8,476.83		8,476.83	
K. Theatre Party Petoskey			9,000.00	0.00	
L Theatre Party Charlevoix			6,500.00	6,500.00	
M. Mediation Celebration	559.60	14,312.77	36,000.00	17,048.72	620.00
N. Reimbursement/Refund	469.66	5,096.43		5,100.00	775.98
O. Interest	1,316.79	4,064.40	4,800.00	5,500.00	63.38
P. Training					
1. 4-Hour			200.00	200.00	50.00
2. 40-Hour			1,000.00	0.00	
3. 4-Hour			200.00	200.00	200.00
4. Human Resources					450.00
5. BHMS					900.00
Grants					
A. Charlevoix Foundation		11,000.00		11,000.00	
B. Petoskey Foundation		2,000.00		2,000.00	
C. BHMS	1,381.25	9,668.71	12,600.00	16,575.00	8,300.00
D.Petoskey Rotary		2,000.00		2,000.00	
F. MAMP		200.00		200.00	
Carry Over from 2021					
TOTAL OPERATON INCOME	28,133.04	189,936.67	275,649.08	287,049.63	118,934.89
CAPITAL CAMPAIGN		2,000.00		36,000.00	
TOTAL INCOME	28,133.04	191,936.67	275,649.08	323,049.63	
IN-KIND CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
A. Accounting Services	100.00	111.00	900.00	300.00	245.00
B. Volunteer Mediators	14,386.00	70,684.00	114,000.00	114,000.00	76,912.50
C. Volunteer Labor		50.00		50.00	440.00
D. Volunteer Training					
E. Mediation Locations					200.00
F. Rent		5,200.00	15,600.00	5,200.00	8,600.00
G. Equipment/Supplies		79.95	200.00	200.00	
H. Cell Phone	0.10	1,446.19	2,100.00	2,100.00	806.33
I. Theatre Party Petoskey					
J. Theatre Party Charlevoix					
K. Training Locations					
L. Mileage					
M. GoToMyPC		348.00	350.00	348.00	
N. Executive Director	41.64	3,245.85	2,200.00	3,500.00	1,606.64
O. Relocation Expenses		7,854.97		7,854.97	
IN KIND INCOME	14,427.74	89,019.96	135,350.00	133,552.97	88,810.47
TOTAL + IN KIND INCOME	42,560.78	89,019.96	135,350.00	420,602.60	207,745.36

JULY 2023

EXPENSE CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
1. Personnel					
A. Salaries	16,870.80	94,409.82	155,078.00	156,090.92	85,615.35
B. FICA	1,308.73	7,441.15	11,863.47	11,917.47	6,681.48
C. Worker's Compensation		14.00	505.00	505.00	
D. Unemployment	0.76	51.30	165.30	220.40	51.30
E. Insurance/Education/IRA	287.84	8,016.35	23,679.78	26,179.78	7,744.67
2. Accounting	2,700.00	3,540.00	5,700.00	5,700.00	775.00
3. Advertising	3.00	925.96	1,713.00	1,713.00	2,271.00
5.. Communications					
A. Telephone	178.35	1,142.23	1,679.52	2,033.98	979.72
B. Internet	72.98	858.84	1,175.76	1,223.74	885.86
C. Charlevoix Office					138.98
6. Contractual	333.33	4,331.63	4,150.00	5,000.00	2,644.55
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	889.78	4,448.90		9,000.00	
B. Utilities	574.85	1,844.33		4,718.58	
C. Rent		1,950.00	7,800.00	1,950.00	3,900.00
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	145.98	1,286.10	2,749.00	2,000.00	1,767.57
C. Hospitality	174.90	1,904.74	925.00	2,300.00	1,863.91
D. Licenses, Fees, Dues	185.00	2,785.00	3,345.00	3,345.00	3,074.05
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	2,045.00	
H. Mediation Celebration	1,742.00	14,016.95	14,500.00	11,230.79	1,105.00
11. Postage	267.44	1,089.68	1,800.00	1,200.00	911.81
12. Printing		958.47	800.00	1,750.00	773.01
13. Reimbursement/Refund	65.00	315.00		315.00	131.20
14. Supplies	71.54	838.71	2,200.00	1,800.00	1,249.66
15. Training					
A. 4-Hour			25.00	25.00	
B. 40-Hour			1,850.00	0.00	
C. 4-Hour			25.00	25.00	
16. Travel					
A. Lodging			260.00	260.00	
B. Meals			110.00	110.00	
C. Mileage	22.92	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	891.25		3,296.82	
TOTAL EXPENSES	26,813.25	200,985.77	252,036.33	310,990.28	124,657.22
17. Gain (Loss)	1,319.79	-11,049.10	23,612.75	-23,940.65	-5,722.33
Comparison of Income & Expenses	28,133.04	189,936.67	275,649.08	287,049.63	118,934.89

NORTHERN COMMUNITY MEDIATION
Profit & Loss
July 2023

	<u>Jul 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	
Relocation Expenses	1,500.00
Donor Campaign	
Board Member	15.00
Community	350.00
Total Donor Campaign	<u>365.00</u>
Total Donation	1,865.00
Fees	
DIK	244.04
DIV	100.00
Breach of Contract	73.02
Domestic	244.55
Landlord/Tenant	150.00
Post Judgement	98.51
Probate	1,582.60
Property	298.02
Total Fees	<u>2,790.74</u>
Fund Raising	
Mediation Celebration	559.60
Total Fund Raising	559.60
Grants	
Behavioral Health	1,381.25
Total Grants	1,381.25
Interest	1,316.79
Refund	
Bear Creek Township	334.39
Mitchell Park Center	135.27
Total Refund	<u>469.66</u>
VORP	
Charlevoix	625.00
Emmet	625.00
Total VORP	<u>1,250.00</u>
Total Income	28,133.04
Expense	
Property Taxes	891.25
Utilities	
Gas	100.12
Electricity	140.34

NORTHERN COMMUNITY MEDIATION
Profit & Loss
July 2023

	<u>Jul 23</u>
Sewer	334.39
Total Utilities	574.85
Mortgage Interest	889.78
Total Mortgage	889.78
Accounting	2,700.00
Advertising	3.00
Communications	
Internet	72.98
Telephone	178.35
Total Communications	251.33
Contractual	333.33
Fringe Benefits	
IRA	90.76
Dental Insurance	27.82
Health Insurance	169.26
Unemployment	0.76
Total Fringe Benefits	288.60
Other	
Mediation Celebration	1,742.00
Executive Director	145.98
Hospitality	174.90
Licenses, Fees, Dues	185.00
Total Other	2,247.88
Payroll Expenses	1,308.73
Postage	267.44
Reimbursement	65.00
Salaries and Wages	16,870.80
Supplies	71.54
Travel	
Mileage	22.92
Other	26.80
Total Travel	49.72
Total Expense	26,813.25
Net Ordinary Income	1,319.79
Net Income	1,319.79

3:14 PM
08/07/23
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
July 2023

	<u>Jul 23</u>
Bear Creek Sewer Account	334.39
Bear Creek Township	891.25
Boyne Area Chamber of Commerce	175.00
BSB Communications	178.35
Charter Communications	72.98
City of Petoskey	140.34
Culligan	44.00
Dan McGuire	95.00
DTE	100.12
Emmet County Parks & Recreation	1,052.00
EPS	210.96
FNBO	148.52
Harbor Light	315.00
Honor Bank	889.78
Jane Millar	100.00
Kammerman & Bascom	2,700.00
Karen Cole	65.00
Laura Buckingham	220.00
North Country Publishing Company	315.00
Online Payroll Service Fee	10.00
Parkside Deli	174.90
Payroll Distribution	18,270.29
Pitney Bowes	222.24
Sky's the Limit	60.00
The 501 Alliance	0.76
Van's Business Machines	27.37
TOTAL	<u>26,813.25</u>

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through July 2023

	Jan - Jul 23
Ordinary Income/Expense	
Income	
CDP	8,000.00
CDRP Funds	
1st Quarter	23,984.72
2nd Quarter	19,987.27
Total CDRP Funds	43,971.99
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	750.00
Donor Campaign	
Board Member	340.00
Community	1,173.51
Mediator	500.00
Total Donor Campaign	2,013.51
Total Donation	13,267.18
Fees	
DIK	1,846.20
DIV	1,973.22
Criminal	28.91
ACVS	1,125.00
Breach of Contract	473.02
Divorce	146.03
Domestic	424.40
Guardianship	195.04
Landlord/Tenant	371.04
Post Judgement	583.61
Probate	4,446.66
Property	1,095.04
Real Estate	397.02
Trust	1,000.00
Total Fees	14,105.19
Fund Raising	
Mediation Celebration	14,312.77
Total Fund Raising	14,312.77
Grants	
MAMP	200.00
Behavioral Health	9,668.71
Charlevoix Foundation	11,000.00
Petoskey Foundation	2,000.00
Rotary Club of Petoskey	2,000.00
	20,868.71

NORTHERN COMMUNITY MEDIATION
Profit & Loss
 January through July 2023

	Jan - Jul 23
Total Grants	24,868.71
Interest	4,064.40
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
Total Refund	5,096.43
VORP	
Charlevoix	4,375.00
Emmet	4,375.00
Total VORP	8,750.00
Total Income	191,936.67
Expense	
Property Taxes	891.25
Utilities	
Gas	617.06
Electricity	757.61
Sewer	469.66
Total Utilities	1,844.33
Relocation Expenses	
Printing	190.80
Advertising	988.98
Contractual	38,279.27
Total Relocation Expenses	39,459.05
Accounting	3,540.00
Advertising	925.96
Communications	
Internet	858.84
Telephone	1,142.23
Total Communications	2,001.07
Contractual	4,331.63
Fringe Benefits	
IRA	3,593.41
Vision Insurance	305.00
Drug Insurance	85.13
Dental Insurance	2,349.12
Health Insurance	1,683.69
Unemployment	51.30
Total Fringe Benefits	8,067.65
Insurance	
Business Protector	427.00

NORTHERN COMMUNITY MEDIATION
Profit & Loss
January through July 2023

	Jan - Jul 23
Worker's Compensation	14.00
Total Insurance	441.00
Occupancy	
Mortgage Interest	4,448.90
Assessment	1,608.30
Fees & Dues	4,199.37
Rent	1,950.00
Total Occupancy	12,206.57
Other	
Mediation Celebration	14,016.95
Board	1,058.32
Executive Director	1,286.10
Hospitality	1,904.74
Licenses, Fees, Dues	2,785.00
Staff Retreat	104.48
Theatre Party Charlevoix	57.00
Total Other	21,212.59
Payroll Expenses	7,441.15
Postage	1,089.68
Printing	958.47
Refund Expense	250.00
Reimbursement	65.00
Salaries and Wages	94,409.82
Supplies	838.71
Travel	
Mileage	985.04
Other	26.80
Total Travel	1,011.84
Void	0.00
Total Expense	200,985.77
Net Ordinary Income	-9,049.10
Net Income	-9,049.10

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through July 2023

	<u>Jan - Jul 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	1,960.70
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix Cinema	57.00
Charter Communications	1,014.69
City of Petoskey	757.61
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	617.06
Emmet County	352.00
Emmet County Department of Public Works	25.00
Emmet County Parks & Recreation	1,154.00
EPS	1,771.62
Fabiano	933.60
FNBO	3,448.86
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	4,448.90
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	2,008.20
Lindsey Bur	203.40
McCardel Water Conditioning	104.00
McLean & Eakin	40.00
MCMA	2,000.00
Meijer	1,071.20
Miranda Roen	100.00

3:14 PM
08/07/23
Cash Basis

NORTHERN COMMUNITY MEDIATION
Expenses by Vendor Summary
January through July 2023

	<u>Jan - Jul 23</u>
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	60.00
Palette Bistro	769.50
Parkside Deli	349.80
Payroll Distribution	102,531.67
Petoskey Chamber of Commerce	690.00
Pitney Bowes	1,238.46
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
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	134.48
Wine Guys	100.00
TOTAL	<u><u>201,236.24</u></u>

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

	Jul 31, 23	Jul 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	52,025.37	112,315.72	-60,290.35	-53.7%
Petty Cash	100.00	100.00	0.00	0.0%
Total Checking/Savings	201,974.24	262,106.05	-60,131.81	-22.9%
Total Current Assets	201,974.24	262,106.05	-60,131.81	-22.9%
Fixed Assets				
Office Building	223,083.95	0.00	223,083.95	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	222,331.47	67.52	222,263.95	329,182.4%
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	449,278.76	296,572.74	152,706.02	51.5%

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

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Simple W/H	-2,584.56	-2,584.56	0.00	0.0%
Simple IRA Withheld	11,751.36	6,699.75	5,051.61	75.4%
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	-434.69	391.31	-826.00	-211.1%
Fica Tax Withheld	-4,162.85	-2,403.18	-1,759.67	-73.2%
Michigan Unemployment	2,402.03	2,208.84	193.19	8.8%
State Income Tax Withheld	-594.75	-587.50	-7.25	-1.2%
Total Other Current Liabilities	<u>13,431.10</u>	<u>10,779.22</u>	<u>2,651.88</u>	<u>24.6%</u>
Total Current Liabilities	<u>13,431.10</u>	<u>10,779.22</u>	<u>2,651.88</u>	<u>24.6%</u>
Long Term Liabilities				
Mortgage - Building	173,840.05	0.00	173,840.05	100.0%
Total Long Term Liabilities	<u>173,840.05</u>	<u>0.00</u>	<u>173,840.05</u>	<u>100.0%</u>
Total Liabilities	<u>187,271.15</u>	<u>10,779.22</u>	<u>176,491.93</u>	<u>1,637.3%</u>
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	-9,049.10	-5,722.72	-3,326.38	-58.1%
Total Equity	<u>262,007.61</u>	<u>285,793.52</u>	<u>-23,785.91</u>	<u>-8.3%</u>
TOTAL LIABILITIES & EQUITY	<u><u>449,278.76</u></u>	<u><u>296,572.74</u></u>	<u><u>152,706.02</u></u>	<u><u>51.5%</u></u>