

## MARCH 2023

EXPENSE CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
1. Personnel					
A. Salaries	11,929.08	35,787.24	155,078.00	155,078.00	34,246.14
B. FICA	947.29	2,875.04	11,863.47	11,863.47	2,741.63
C. Worker's Compensation		14.00	505.00	505.00	
D. Unemployment			165.30	165.30	
E. Insurance/Education/IRA	2,940.34	4,932.87	23,679.78	23,679.78	3,587.65
2. Accounting		350.00	5,700.00	5,700.00	400.00
3. Advertising	54.78	594.78	1,713.00	1,713.00	1,656.00
5. Communications					
A. Telephone	288.87	428.83	1,679.52	1,679.52	419.88
B. Internet	268.94	366.92	1,175.76	1,175.76	293.94
C. Charlevoix Telephone					178.97
6. Contractual	1,196.50	4,553.34	4,150.00	5,000.00	2,299.15
7. Equipment			250.00	250.00	
8. Insurance					
A. Directors, Officers, Emp.Prac.			1,199.00	1,199.00	
B. Business Protection	427.00	427.00	638.00	2,438.00	
C. Commercial Umbrella			300.00	300.00	
9. Occupancy					
A. Mortgage & Interest	1,321.77	1,321.77		13,420.00	
B. Utilities	428.65	428.65		2,600.00	
E. Rent	1,300.00	1,950.00	7,800.00	1,925.00	1,300.00
10. Other					
A. Board	820.70	1,022.32	863.00	1,300.00	1,536.96
B. Executive Director	120.00	566.03	2,749.00	2,749.00	632.73
C. Hospitality		177.94	925.00	925.00	293.93
D. Licenses, Fees, Dues	2,809.58	5,218.58	3,345.00	8,015.00	2,644.05
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. Mediation Celebration	50.00	278.08	14,500.00	14,500.00	1,000.00
11. Postage			1,800.00	1,800.00	459.85
12. Printing		469.28	800.00	800.00	
13. Reimbursement/Refund		50.00		50.00	
14. Supplies	136.95	581.95	2,200.00	2,000.00	644.50
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	221.40	287.83	2,362.50	2,362.50	121.24
D. Other					
17. Relocation One-Tme Expenses					
A. Taxes (1st Year Only)					
B. Relocation (1st Year Only)	5,337.95	8,287.54		10,000.00	
<b>TOTAL EXPENSES</b>	<b>30,599.80</b>	<b>71,131.47</b>	<b>252,036.33</b>	<b>276,078.33</b>	<b>54,590.22</b>
17. Gain (Loss)		-6,683.21	23,612.75	17,796.52	4,574.27
Comparison of Income & Expenses	30,599.80	64,448.26	275,649.08	293,874.85	59,164.49

## MARCH 2023

INCOME CATEGORY	MONTH	2023 YTD	2023 Budget	2023 Project	2022 YTD
CDRP Funds	23,984.72	23,984.72	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	1,875.00	7,500.00	7,500.00	1,875.00
D. VORP Emmet	625.00	1,875.00	7,500.00	7,500.00	1,875.00
E. CDP Charlevoix			8,000.00	8,000.00	8,000.00
E.Fees for Service	175.00	3,198.64	12,000.00	12,000.00	5,336.19
F. ACVS Fees		1,125.00	3,000.00	3,000.00	
G. SPED Fees			1,400.00	1,400.00	
H. Donations	500.00	500.00		500.00	6.06
I. Donor Campaign	15.00	818.51	12,000.00	12,000.00	5,910.00
J. Capital Campaign	1,750.00	1,750.00		10,000.00	
K. Relocation Expenses	1,539.08	1,539.08		5,000.00	
L. Theatre Party Petoskey			9,000.00	0.00	
LM Theatre Party Charlevoix			6,500.00	6,500.00	
N. Mediaton Celebrtion			36,000.00	36,000.00	
O. Reimbursement/Refund	1,485.72	1,565.77		1,565.77	550.00
P. Interest	101.97	1,572.79	4,800.00	4,800.00	18.70
Q. Training					
1. 4-Hour			200.00	200.00	
2. 40-Hour			1,000.00	0.00	
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		4,143.75	12,600.00	12,600.00	3,150.00
Rent (\$1,145 X 8)				9,160.00	
Carry Over from 2021					
<b>TOTAL INCOME</b>	<b>30,801.49</b>	<b>64,448.26</b>	<b>275,649.08</b>	<b>293,874.85</b>	<b>59,164.49</b>
<b>IN-KIND CATEGORY</b>	<b>MONTH</b>	<b>2023 YTD</b>	<b>2023 Budget</b>	<b>2023 Project</b>	<b>2022 YTD</b>
A. Accounting Services		11.00	900.00	900.00	100.00
B. Volunteer Mediators	5,401.00	23,515.00	114,000.00	114,000.00	42,526.00
C. Volunteer Labor		50.00			380.00
D. Volunteer Training					
E. Mediation Locations					200.00
F. Rent	1,300.00	5,200.00	15,600.00	2,500.00	4,600.00
G. Equipment/Supplies			200.00	200.00	
H. Cell Phone	239.85	719.76	2,100.00	2,100.00	170.52
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	41.80	1,002.93	2,200.00	2,200.00	1,014.73
O. Relocation Expenses	6,605.07	6,605.07		7,000.00	
<b>IN KIND INCOME</b>	<b>13,587.72</b>	<b>37,103.76</b>	<b>135,350.00</b>	<b>129,250.00</b>	<b>48,991.25</b>
<b>TOTAL + IN KIND INCOME</b>	<b>44,389.21</b>	<b>101,552.02</b>	<b>410,999.08</b>	<b>423,124.85</b>	<b>108,155.74</b>

NORTHERN COMMUNITY MEDIATION  
Profit & Loss  
March 2023

	Mar 23
Ordinary Income/Expense	
Income	
CDRP Funds	
1st Quarter	23,984.72
Total CDRP Funds	23,984.72
Donation	
Capital Campaign	1,750.00
Relocation Expenses	1,539.08
Designated Gift	500.00
Donor Campaign	
Board Member	15.00
Total Donor Campaign	15.00
Total Donation	3,804.08
Fees	
DIV	25.00
Real Estate	150.00
Total Fees	175.00
Interest	101.97
Refund	
Mitchell Park Center	1,399.79
ESP	85.93
Total Refund	1,485.72
VORP	
Charlevoix	625.00
Emmet	625.00
Total VORP	1,250.00
Total Income	30,801.49
Expense	
Utilities	
Gas	113.39
Electricity	315.26
Total Utilities	428.65
Mortgage	
Interest	889.78
Principal	431.99
Total Mortgage	1,321.77
Relocation Expenses	
Printng	190.80
Advertising	262.50
Supplies	35.15
Contractual	4,849.50
Total Relocation Expenses	5,337.95
Advertising	54.78

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**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
March 2023

	<u>Mar 23</u>
<b>Communications</b>	
Internet	268.94
Telephone	288.87
<b>Total Communications</b>	<u>557.81</u>
<b>Contractual</b>	1,196.50
<b>Fringe Benefits</b>	
IRA	90.76
Drug Insurance	85.13
Dental Insurance	2,210.02
Health Insurance	554.43
<b>Total Fringe Benefits</b>	<u>2,940.34</u>
<b>Insurance</b>	
Business Protector	427.00
<b>Total Insurance</b>	<u>427.00</u>
<b>Occupancy</b>	
Rent	1,300.00
<b>Total Occupancy</b>	<u>1,300.00</u>
<b>Other</b>	
Mediation Celebration	50.00
Board	820.70
Executive Director	120.00
Licenses, Fees, Dues	2,809.58
<b>Total Other</b>	<u>3,800.28</u>
<b>Payroll Expenses</b>	947.29
<b>Salaries and Wages</b>	11,929.08
<b>Supplies</b>	136.95
<b>Travel</b>	
Mileage	221.40
<b>Total Travel</b>	<u>221.40</u>
<b>Total Expense</b>	<u>30,599.80</u>
<b>Net Ordinary Income</b>	<u>201.69</u>
<b>Net Income</b>	<u><u>201.69</u></u>

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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
March 2023

	<u>Mar 23</u>
Blane's Moving & Storage	1,503.00
BSB Communications	1,076.62
Charter Communications	484.83
City of Petoskey	315.26
Coveyou Computer Services	297.50
Dan McGuire	2,950.00
Decka Digital	190.80
DTE	113.39
FNBO	401.83
Frankenmuth Insurance	427.00
Garrett Langen	250.00
Honor Bank	1,321.77
Jane Millar	1,104.62
Karen Cole	2,475.14
Laura Buckingham	366.85
McCardel Water Conditioning	10.00
Mitchell Park Center Association	2,799.58
Online Payroll Service Fee	10.00
Payroll Distribution	12,967.13
Pro Image	262.50
Spectrum Business	171.98
St. Francis Xavier	1,300.00
State of Michigan	50.00
<b>TOTAL</b>	<b><u>30,849.80</u></b>

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
January through March 2023

	<u>Jan - Mar 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>CDRP Funds</b>	
1st Quarter	23,984.72
<b>Total CDRP Funds</b>	<u>23,984.72</u>
<b>County Funding</b>	
Charlevoix	9,500.00
Emmet	9,000.00
<b>Total County Funding</b>	<u>18,500.00</u>
<b>Donation</b>	
Capital Campaign	1,750.00
Relocation Expenses	1,539.08
Designated Gift	500.00
Donor Campaign	
Board Member	295.00
Community	523.51
<b>Total Donor Campaign</b>	<u>818.51</u>
<b>Total Donation</b>	4,607.59
<b>Fees</b>	
DIK	741.06
DIV	515.08
Criminal	28.91
ACVS	1,125.00
Divorce	48.51
Guardianship	195.04
Landlord/Tenant	148.02
Post Judgement	97.02
Property	275.00
Real Estate	150.00
Trust	1,000.00
<b>Total Fees</b>	<u>4,323.64</u>
<b>Grants</b>	
Behavioral Health	4,143.75
Charlevoix Foundation	1,000.00
Petoskey Foundation	1,000.00
<b>Total Grants</b>	<u>6,143.75</u>
<b>Interest</b>	1,572.79
<b>Refund</b>	
Mitchell Park Center	1,399.79
ESP	85.93
MAMP	80.05
<b>Total Refund</b>	<u>1,565.77</u>
<b>VORP</b>	
Charlevoix	1,875.00
Emmet	1,875.00

**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
 January through March 2023

	Jan - Mar 23
<b>Total VORP</b>	<b>3,750.00</b>
<b>Total Income</b>	<b>64,448.26</b>
<b>Expense</b>	
<b>Utilities</b>	
Gas	113.39
Electricity	315.26
<b>Total Utilities</b>	<b>428.65</b>
<b>Mortgage</b>	
Interest	889.78
Principal	431.99
<b>Total Mortgage</b>	<b>1,321.77</b>
<b>Relocation Expenses</b>	
Printng	190.80
Advertising	262.50
Supplies	35.15
Contractual	7,799.09
<b>Total Relocation Expenses</b>	<b>8,287.54</b>
<b>Accounting</b>	350.00
<b>Advertising</b>	594.78
<b>Communications</b>	
Internet	366.92
Telephone	428.83
<b>Total Communications</b>	<b>795.75</b>
<b>Contractual</b>	<b>4,553.34</b>
<b>Fringe Benefits</b>	
IRA	1,621.95
Vision Insurance	95.00
Drug Insurance	85.13
Dental Insurance	2,237.84
Health Insurance	892.95
<b>Total Fringe Benefits</b>	<b>4,932.87</b>
<b>Insurance</b>	
Business Protector	427.00
Worker's Compensation	14.00
<b>Total Insurance</b>	<b>441.00</b>
<b>Occupancy</b>	
Rent	1,950.00
<b>Total Occupancy</b>	<b>1,950.00</b>
<b>Other</b>	
Mediation Celebration	50.00
Loco Locals	228.08
Board	1,022.32
Executive Director	566.03
Hospitality	177.94

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**NORTHERN COMMUNITY MEDIATION**  
**Profit & Loss**  
January through March 2023

	<u>Jan - Mar 23</u>
Licenses, Fees, Dues	5,218.58
Staff Retreat	104.48
Theatre Party Charlevoix	57.00
<b>Total Other</b>	<b>7,424.43</b>
Payroll Expenses	2,875.04
Printing	469.28
Refund Expense	50.00
Salaries and Wages	35,787.24
Supplies	581.95
Travel	
Mileage	287.83
<b>Total Travel</b>	<b>287.83</b>
Void	0.00
<b>Total Expense</b>	<b>71,131.47</b>
<b>Net Ordinary Income</b>	<b>-6,683.21</b>
<b>Net Income</b>	<b>-6,683.21</b>



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**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through March 2023

	<u>Jan - Mar 23</u>
American Fund	1,349.67
Blane's Moving & Storage	1,503.00
BSB Communications	1,076.62
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix Cinema	57.00
Charter Communications	722.77
City of Petoskey	315.26
Coveyou Computer Services	297.50
Dan McGuire	3,385.00
Decka Digital	660.08
DocuSign	1,300.01
DTE	113.39
Emmet County Department of Public Works	25.00
EPS	190.95
FNBO	2,855.50
Frankenmuth Insurance	441.00
Garrett Langen	250.00
Honor Bank	1,321.77
Jane Millar	1,104.62
Kammerman & Bascom	350.00
Karen Cole	2,475.14
Laura Buckingham	894.62
McCardel Water Conditioning	40.00
MCMA	2,000.00
Mitchell Park Center Association	2,799.58
Online Payroll Service Fee	30.00
Payroll Distribution	38,934.56
Petoskey Chamber of Commerce	690.00
Pitney Bowes	493.98
Pro Image	262.50
Rotary	213.50
Sarah Kohlbeck	50.00
Sky's the Limit	50.99
Spectrum Business	171.98
St. Francis Xavier	1,950.00
State of Michigan	50.00
Talon Title Agency	24.59
Talon Title Company	2,500.00
Terrace Inn	100.00
Van's Business Machines	26.89
<b>TOTAL</b>	<u><u>71,377.47</u></u>

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

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
<b>ASSETS</b>				
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	20,333.39	20,330.86	2.53	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	56,637.62	151,857.25	-95,219.63	-62.7%
Petty Cash	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>206,585.98</b>	<b>271,379.35</b>	<b>-64,793.37</b>	<b>-23.9%</b>
<b>Total Current Assets</b>	<b>206,585.98</b>	<b>271,379.35</b>	<b>-64,793.37</b>	<b>-23.9%</b>
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%
<b>Total Equipment</b>	<b>42,985.75</b>	<b>42,900.75</b>	<b>85.00</b>	<b>0.2%</b>
<b>Total Fixed Assets</b>	<b>43,802.88</b>	<b>67.52</b>	<b>43,735.36</b>	<b>64,773.9%</b>
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%
<b>Total Other Assets</b>	<b>24,973.05</b>	<b>34,399.17</b>	<b>-9,426.12</b>	<b>-27.4%</b>
<b>TOTAL ASSETS</b>	<b>275,361.91</b>	<b>305,846.04</b>	<b>-30,484.13</b>	<b>-10.0%</b>

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

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Simple W/H	-2,584.56	-2,584.56	0.00	0.0%
Simple IRA Withheld	9,992.94	4,964.46	5,028.48	101.3%
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	-137.69	-898.00	-652.2%
Fica Tax Withheld	-4,918.85	-3,276.34	-1,642.51	-50.1%
Michigan Unemployment	2,320.49	2,198.67	121.82	5.5%
State Income Tax Withheld	159.52	97.29	62.23	64.0%
Total Other Current Liabilities	10,988.41	8,316.39	2,672.02	32.1%
Total Current Liabilities	10,988.41	8,316.39	2,672.02	32.1%
Total Liabilities	10,988.41	8,316.39	2,672.02	32.1%
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	-6,683.21	6,013.41	-12,696.62	-211.1%
Total Equity	264,373.50	297,529.65	-33,156.15	-11.1%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>275,361.91</b>	<b>305,846.04</b>	<b>-30,484.13</b>	<b>-10.0%</b>