

**MAY 2023**

<b>INCOME CATEGORY</b>	<b>MONTH</b>	<b>2023 YTD</b>	<b>2023 Budget</b>	<b>2023 Project</b>	<b>2022 YTD</b>
CDRP Funds	19,987.27	43,971.99	79,949.08	79,949.08	25,563.16
Agency Funds					
A. Charlevoix County		19,000.00	38,000.00	38,000.00	19,000.00
B. Emmet County		18,000.00	36,000.00	36,000.00	18,000.00
C. VORP Charlevoix	625.00	3,125.00	7,500.00	7,500.00	2,500.00
D. VORP Emmet	625.00	3,125.00	7,500.00	7,500.00	2,500.00
E. CDP Charlevoix			8,000.00	8,000.00	8,000.00
E.Fees for Service	3,211.78	7,758.32	12,000.00	15,000.00	7,692.82
F. ACVS Fees		1,125.00	3,000.00	3,000.00	
G. SPED Fees			1,400.00	1,400.00	
H. Donations/Designated	26.84	1,026.84		1,100.00	194.94
I. Donor Campaign		833.51	12,000.00	10,000.00	5,940.00
J. Capital Campaign		1,750.00		35,000.00	
K. Relocation Donations	3,881.05	6,976.83		6,976.83	
L. Theatre Party Petoskey			9,000.00	0.00	
M Theatre Party Charlevoix			6,500.00	6,500.00	
N. Mediation Celebration	2,550.00	3,050.00	36,000.00	15,000.00	570.00
O. Reimbursement/Refund	28.00	3,126.77		4,700.00	775.98
P. Interest	133.09	2,387.87	4,800.00	6,000.00	40.52
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	1,381.25	6,906.25	12,600.00	12,600.00	5,250.00
D.Petoskey Rotary	2,000.00	2,000.00			
E. Charlevoix Foundation				10,000.00	
Carry Over from 2021				5,165.49	
<b>TOTAL INCOME</b>	<b>34,449.28</b>	<b>126,163.38</b>	<b>275,649.08</b>	<b>311,791.40</b>	<b>96,027.42</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	15,458.00	47,448.00	114,000.00	114,000.00	49,237.50
C. Volunteer Labor		50.00		50.00	420.00
D. Volunteer Training					
E. Mediation Locations					200.00
F. Rent		5,200.00	15,600.00	5,200.00	6,000.00
G. Equipment/Supplies	79.95	79.95	200.00	200.00	
H. Cell Phone	239.74	1,206.35	2,100.00	2,100.00	341.26
I. Theatre Party Petoskey					
J. Theatre Party Charlevoix					
K. Training Locations					
L. Mileage					
M. GoToMyPC			350.00	350.00	
N. Executive Director	104.37	2,220.65	2,200.00	2,500.00	1,501.27
O. Relocation Expenses		7,854.97		7,854.97	
<b>IN KIND INCOME</b>	<b>15,882.06</b>	<b>64,070.92</b>	<b>135,350.00</b>	<b>133,154.97</b>	<b>57,800.03</b>
<b>TOTAL + IN KIND INCOME</b>	<b>50,331.34</b>	<b>190,234.30</b>	<b>410,999.08</b>	<b>444,946.37</b>	<b>153,827.45</b>

**MAY 2023**

<b>EXPENSE CATEGORY</b>	<b>MONTH</b>	<b>2023 YTD</b>	<b>2023 Budget</b>	<b>2023 Project</b>	<b>2022 YTD</b>
1. Personnel					
A. Salaries	11,929.08	59,645.40	155,078.00	155,078.00	57,076.90
B. FICA	930.68	4,736.40	11,863.47	11,863.47	4,498.33
C. Worker's Compensation		14.00	505.00	505.00	
D. Unemployment		50.54	165.30	165.30	49.61
E. Insurance/Education/IRA	1,850.88	7,281.59	23,679.78	23,679.78	5,614.72
2. Accounting		840.00	5,700.00	5,700.00	400.00
3. Advertising	233.58	828.36	1,713.00	1,713.00	2,206.00
5.. Communications					
A. Telephone	356.70	785.53	1,679.52	1,700.00	699.80
B. Internet	72.98	512.88	1,175.76	1,175.76	489.90
C. Charlevoix Telephone					138.98
6. Contractual	235.03	4,090.40	4,150.00	5,000.00	2,524.55
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	2,669.34		9,000.00	
B. Utilities	250.24	1,042.55		3,500.00	
E. Rent		1,950.00	7,800.00	1,950.00	2,600.00
10. Other					
A. Board		1,022.32	863.00	1,500.00	1,025.38
B. Executive Director		927.53	2,749.00	2,000.00	1,125.48
C. Hospitality	1,450.15	1,661.86	925.00	1,900.00	1,634.89
D. Licenses, Fees, Dues	10.00	5,393.58	3,345.00	8,015.00	2,879.05
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	25.00	591.55	14,500.00	10,000.00	1,050.00
11. Postage		300.00	1,800.00	1,800.00	717.83
12. Printing		916.47	800.00	1,750.00	234.46
13. Reimbursement/Refund	200.00	250.00		300.00	125.39
14. Supplies	81.96	1,023.17	2,200.00	2,000.00	833.68
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	69.44	381.50	2,362.50	2,362.50	121.24
D. Other					
17. Relocation One-Tme Expenses	16,197.03	25,719.77		50,045.77	
A. Taxes (1st Year Only)				3,296.82	
<b>TOTAL EXPENSES</b>	<b>34,782.53</b>	<b>123,223.22</b>	<b>252,036.33</b>	<b>311,791.40</b>	<b>86,179.79</b>
17. Gain (Loss)	-333.25	2,940.16	23,612.75		9,847.63
Comparison of Income & Expenses	34,449.28	126,163.38	275,649.08	311,791.40	96,027.42

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through May 2023

	<u>Jan - May 23</u>
Ordinary Income/Expense	
Income	
CDRP Funds	
1st Quarter	23,984.72
2nd Quarter	19,987.27
Total CDRP Funds	<u>43,971.99</u>
County Funding	
Charlevoix	19,000.00
Emmet	18,000.00
Total County Funding	<u>37,000.00</u>
Donation	
Capital Campaign	2,000.00
Relocation Expenses	6,976.83
Amazon Smile	26.84
Designated Gift	750.00
Donor Campaign	
Board Member	310.00
Community	523.51
Total Donor Campaign	<u>833.51</u>
Total Donation	<u>10,587.18</u>
Fees	
AG	200.00
DIK	1,602.16
DIV	1,375.70
Criminal	28.91
ACVS	1,125.00
Breach of Contract	150.00
Divorce	146.03
Domestic	179.85
Guardianship	195.04
Landlord/Tenant	148.02
Post Judgement	291.06
Probate	1,494.53
Property	550.00
Real Estate	397.02
Trust	1,000.00
Total Fees	<u>8,883.32</u>
Fund Raising	
Mediation Celebration	3,050.00
Total Fund Raising	<u>3,050.00</u>
Grants	
Behavioral Health	6,906.25
Charlevoix Foundation	1,000.00
Petoskey Foundation	1,000.00
Rotary Club of Petoskey	2,000.00
Total Grants	<u>10,906.25</u>

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

	Jan - May 23
Interest	2,387.87
Refund	
Mitchell Park Center	1,399.79
Blane's	1,503.00
ESP	85.93
MAMP	80.05
Frankenmuth Insurance	58.00
Total Refund	3,126.77
VORP	
Charlevoix	3,125.00
Emmet	3,125.00
Total VORP	6,250.00
<b>Total Income</b>	<b>126,163.38</b>
Expense	
Utilities	
Gas	406.04
Electricity	501.24
Sewer	135.27
Total Utilities	1,042.55
Mortgage	
Interest	2,669.34
Total Mortgage	2,669.34
Relocation Expenses	
Printing	190.80
Advertising	988.98
Contractual	24,539.99
Total Relocation Expenses	25,719.77
Accounting	840.00
Advertising	828.36
Communications	
Internet	512.88
Telephone	785.53
Total Communications	1,298.41
Contractual	4,090.40
Fringe Benefits	
IRA	3,366.51
Vision Insurance	305.00
Drug Insurance	85.13
Dental Insurance	2,293.48
Health Insurance	1,231.47
Unemployment	50.54
Total Fringe Benefits	7,332.13
Insurance	
Business Protector	427.00
Worker's Compensation	14.00

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

	<u>Jan - May 23</u>
Total Insurance	441.00
Occupancy	
Rent	<u>1,950.00</u>
Total Occupancy	1,950.00
Other	
Mediation Celebration	591.55
Board	1,022.32
Executive Director	927.53
Hospitality	1,661.86
Licenses, Fees, Dues	5,393.58
Staff Retreat	104.48
Theatre Party Charlevoix	<u>57.00</u>
Total Other	9,758.32
Payroll Expenses	4,736.40
Postage	300.00
Printing	916.47
Refund Expense	250.00
Salaries and Wages	59,645.40
Supplies	1,023.17
Travel	
Mileage	<u>381.50</u>
Total Travel	381.50
Void	<u>0.00</u>
Total Expense	<u>123,223.22</u>
Net Ordinary Income	<u>2,940.16</u>
Net Income	<u><u>2,940.16</u></u>

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Cash Basis

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

	<u>Jan - May 23</u>
American Fund	2,912.71
Ballard's	12,410.50
Bear Creek Sewer Account	135.27
Bear River Electric	1,675.59
Blane's Moving & Storage	3,006.00
BSB Communications	1,604.00
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix Cinema	57.00
Charter Communications	868.73
City of Petoskey	501.24
Coveyou Computer Services	392.50
Dan McGuire	3,385.00
Decka Digital	1,293.74
Denise Petoskey	200.00
DocuSign	1,300.01
DTE	406.04
Emmet County Department of Public Works	25.00
Emmet County Parks & Recreation	102.00
EPS	967.87
FNBO	3,300.34
Frankenmuth Insurance	441.00
Garrett Langen	250.00
Harbor Springs Chamber of Commerce	165.00
Honor Bank	2,669.34
Jacob Abhau	100.00
Jane Millar	1,104.62
Kammerman & Bascom	840.00
Karen Cole	2,562.09
Lamar Eby	1,547.00
Laura Buckingham	1,568.85
McCardel Water Conditioning	60.00
MCMA	2,000.00
Miranda Roen	100.00
Mitchell Franseth	562.50
Mitchell Park Center Association	2,799.58
Online Payroll Service Fee	40.00
Palette Bistro	769.50
Parkside Deli	174.90
Payroll Distribution	64,835.60
Petoskey Chamber of Commerce	690.00
Pitney Bowes	793.98
Pro Image	988.98
Rotary	575.00
Sarah Kohlbeck	50.00
Sky's the Limit	86.97
Spectrum Business	171.98
St. Francis Xavier	1,950.00
Stafford's Hospitality	200.00
State of Michigan	50.00
Terrace Inn	100.00
The 501 Alliance	50.54
Trophy Case	140.00

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

	<u>Jan - May 23</u>
Van's Business Machines	88.25
Wine Guys	<u>100.00</u>
<b>TOTAL</b>	<b><u><u>123,469.22</u></u></b>

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

	May 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
CDRP Funds	
2nd Quarter	19,987.27
Total CDRP Funds	19,987.27
<b>Donation</b>	
Relocation Expenses	3,881.05
Amazon Smile	26.84
Total Donation	3,907.89
<b>Fees</b>	
DIK	663.08
DIV	587.60
Breach of Contract	75.00
Divorce	97.52
Domestic	72.03
Post Judgement	97.02
Probate	1,494.53
Property	125.00
Total Fees	3,211.78
<b>Fund Raising</b>	
Mediation Celebration	2,550.00
Total Fund Raising	2,550.00
<b>Grants</b>	
Behavioral Health	1,381.25
Rotary Club of Petoskey	2,000.00
Total Grants	3,381.25
<b>Interest</b>	133.09
<b>Refund</b>	
Frankenmuth Insurance	28.00
Total Refund	28.00
<b>VORP</b>	
Charlevoix	625.00
Emmet	625.00
Total VORP	1,250.00
<b>Total Income</b>	34,449.28
<b>Expense</b>	
<b>Utilities</b>	
Gas	133.78
Electricity	116.46
Total Utilities	250.24
<b>Mortgage</b>	
Interest	889.78
Total Mortgage	889.78



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

	<u>May 23</u>
Relocation Expenses	
Advertising	245.48
Contractual	15,951.55
Total Relocation Expenses	16,197.03
Advertising	233.58
Communications	
Internet	72.98
Telephone	356.70
Total Communications	429.68
Contractual	235.03
Fringe Benefits	
IRA	1,653.80
Dental Insurance	27.82
Health Insurance	169.26
Total Fringe Benefits	1,850.88
Other	
Mediation Celebration	25.00
Hospitality	1,450.15
Licenses, Fees, Dues	10.00
Total Other	1,485.15
Payroll Expenses	930.68
Refund Expense	200.00
Salaries and Wages	11,929.08
Supplies	81.96
Travel	
Mileage	69.44
Total Travel	69.44
Void	0.00
Total Expense	<u>34,782.53</u>
Net Ordinary Income	<u>-333.25</u>
Net Income	<u><u>-333.25</u></u>

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

	<u>May 23</u>
American Fund	1,563.04
Ballard's	12,163.00
Bear River Electric	1,675.59
BSB Communications	356.70
Charter Communications	72.98
City of Petoskey	116.46
Denise Petoskey	200.00
DTE	133.78
EPS	776.92
FNBO	96.96
Honor Bank	889.78
Jacob Abhau	100.00
Karen Cole	86.95
Lamar Eby	1,547.00
Laura Buckingham	242.92
McCardel Water Conditioning	10.00
Miranda Roen	100.00
Online Payroll Service Fee	10.00
Palette Bistro	769.50
Parkside Deli	174.90
Payroll Distribution	12,950.52
Pro Image	245.48
Sky's the Limit	35.98
Stafford's Hospitality	200.00
Trophy Case	140.00
Van's Business Machines	24.07
Wine Guys	100.00
<b>TOTAL</b>	<b><u>34,782.53</u></b>

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

	May 31, 23	May 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
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	10,000.00	156.00	1.6%
Savings First Comm	20,333.39	20,331.36	2.03	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	27,125.99	-27,125.99	-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	62,780.31	146,105.12	-83,324.81	-57.0%
Petty Cash	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>212,728.67</b>	<b>275,637.74</b>	<b>-62,909.07</b>	<b>-22.8%</b>
<b>Total Current Assets</b>	<b>212,728.67</b>	<b>275,637.74</b>	<b>-62,909.07</b>	<b>-22.8%</b>
<b>Fixed Assets</b>				
Office Building	223,079.95	0.00	223,079.95	100.0%
Accumulated Depreciation	-43,738.23	-42,833.23	-905.00	-2.1%
<b>Equipment</b>				
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>222,327.47</b>	<b>67.52</b>	<b>222,259.95</b>	<b>329,176.5%</b>
<b>Other Assets</b>				
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>460,029.19</b>	<b>310,104.43</b>	<b>149,924.76</b>	<b>48.4%</b>

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Cash Basis

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

	May 31, 23	May 31, 22	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Simple W/H	-2,584.56	-2,584.56	0.00	0.0%
Simple IRA Withheld	10,774.46	5,735.70	5,038.76	87.9%
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	-87.69	-948.00	-1,081.1%
Fica Tax Withheld	-4,918.89	-3,276.40	-1,642.49	-50.1%
Michigan Unemployment	2,356.73	2,208.84	147.89	6.7%
State Income Tax Withheld	-318.32	-359.50	41.18	11.5%
<b>Total Other Current Liabilities</b>	<b>11,328.29</b>	<b>8,690.95</b>	<b>2,637.34</b>	<b>30.4%</b>
<b>Total Current Liabilities</b>	<b>11,328.29</b>	<b>8,690.95</b>	<b>2,637.34</b>	<b>30.4%</b>
<b>Long Term Liabilities</b>				
Mortgage - Building	174,704.03	0.00	174,704.03	100.0%
<b>Total Long Term Liabilities</b>	<b>174,704.03</b>	<b>0.00</b>	<b>174,704.03</b>	<b>100.0%</b>
<b>Total Liabilities</b>	<b>186,032.32</b>	<b>8,690.95</b>	<b>177,341.37</b>	<b>2,040.5%</b>
<b>Equity</b>				
*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	2,940.16	9,897.24	-6,957.08	-70.3%
<b>Total Equity</b>	<b>273,996.87</b>	<b>301,413.48</b>	<b>-27,416.61</b>	<b>-9.1%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>460,029.19</b>	<b>310,104.43</b>	<b>149,924.76</b>	<b>48.4%</b>