

**SEPTEMBER 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		59,961.80	79,949.08	79,949.08	34,858.85
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		5,625.00	7,500.00	10,000.00	5,625.00
D. VORP Emmet	1,250.00	5,625.00	7,500.00	7,500.00	5,625.00
E. CDP Charlevoix	625.00	8,000.00	8,000.00	8,000.00	8,000.00
E.Fees for Service	1,391.56	16,599.39	12,000.00	19,000.00	11,505.07
F. ACVS Fees		1,375.00	3,000.00	2,500.00	2,250.00
G. SPED Fees			1,400.00	0.00	1,400.00
H. Donations/Designated		526.84		800.00	311.89
I. Donor Campaign	15.00	5,568.51	12,000.00	12,000.00	6,500.00
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	2,935.00
M. Mediation Celebration		16,073.01	36,000.00	16,073.01	620.00
N. Reimbursement/Refund		8,070.29		9,000.00	1,013.48
O. Interest		34,310.95	4,800.00	5,500.00	462.68
P. Training					
1. 4-Hour			200.00	200.00	650.00
2. 40-Hour			1,000.00	0.00	
3. 4-Hour			200.00	200.00	500.00
4. Human Resources					450.00
5. BHMS					900.00
6. Court System	265.00	265.00			
Q. Consultation		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	1,381.29	12,431.25	12,600.00	16,575.00	18,544.29
D.Petoskey Rotary		2,000.00		2,000.00	
F. MAMP		200.00		200.00	
Carry Over from 2021					
<b>TOTAL OPERATON INCOME</b>	<b>4,927.85</b>	<b>253,858.87</b>	<b>275,649.08</b>	<b>285,223.92</b>	<b>157,651.26</b>
<b>CAPITAL CAMPAIGN</b>		<b>2,000.00</b>		<b>36,000.00</b>	
<b>TOTAL INCOME</b>	<b>4,927.85</b>	<b>255,858.87</b>	<b>275,649.08</b>	<b>321,223.92</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		111.00	900.00	300.00	895.00
B. Volunteer Mediators	5,925.00	92,472.00	114,000.00	102,000.00	90,188.50
C. Volunteer Labor		50.00		50.00	540.00
D. Volunteer Training				4,500.00	
E. Mediation Locations					200.00
F. Rent		5,200.00	15,600.00	5,200.00	11,200.00
G. Equipment/Supplies		79.95	200.00	200.00	
H. Cell Phone		1,446.19	2,100.00	2,100.00	1,548.79
I. Theatre Party Petoskey					
J. Theatre Party Charlevoix					
K. Training Locations					
L. Mileage					
M. GoToMyPC		348.00	350.00	348.00	
N. Executive Director	431.43	3,951.50	2,200.00	4,500.00	1,925.27
O. Relocation Expenses		7,854.97		7,854.97	
<b>IN KIND INCOME</b>	<b>6,356.43</b>	<b>111,513.61</b>	<b>135,350.00</b>	<b>127,052.97</b>	<b>106,497.56</b>
<b>TOTAL + IN KIND INCOME</b>	<b>11,284.28</b>	<b>111,513.61</b>	<b>135,350.00</b>	<b>412,276.89</b>	<b>264,148.82</b>

**SEPTEMBER 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	11,847.48	114,624.78	155,078.00	156,090.92	108,446.11
B. FICA	942.17	9,023.44	11,863.47	11,917.47	8,428.00
C. Worker's Compensation		14.00	505.00	505.00	
D. Unemployment		51.30	165.30	220.40	51.30
E. Insurance/Education/IRA	260.02	8,564.21	23,679.78	26,179.78	8,217.39
2. Accounting	350.00	3,890.00	5,700.00	5,700.00	1,125.00
3. Advertising	100.00	1,160.46	1,713.00	1,713.00	2,640.86
5.. Communications					
A. Telephone		1,500.07	1,679.52	2,033.98	1,259.64
B. Internet	72.98	1,004.80	1,175.76	1,223.74	1,081.82
C. Charlevoix Office					138.98
6. Contractual	1,235.75	6,147.93	4,150.00	6,648.00	3,735.50
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	1,943.34	7,429.43		9,000.00	
B. Utilities	218.58	2,296.02		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		1,286.10	2,749.00	2,000.00	1,840.87
C. Hospitality		1,904.74	925.00	2,500.00	1,933.91
D. Licenses, Fees, Dues	10.00	2,875.00	3,345.00	3,345.00	3,114.05
E. Staff Retreat & PD		104.48	420.00	250.00	133.60
F. Theatre Party Petoskey			1,860.00	0.00	
G. Theatre Party Charlevoix		57.00	2,045.00	57.00	69.59
H. Mediation Celebration		14,016.95	14,500.00	14,016.95	1,105.00
11. Postage		1,503.34	1,800.00	1,600.00	1,405.79
12. Printing	60.00	1,018.47	800.00	1,750.00	773.01
13. Reimbursement/Refund		315.00		315.00	131.20
14. Supplies	155.39	1,213.32	2,200.00	1,600.00	1,752.85
15. Training					
A. 4-Hour			25.00	25.00	
B. 40-Hour		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	22.10	1,007.14	2,362.50	2,362.50	1,143.49
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	
<b>TOTAL EXPENSES</b>	<b>17,217.81</b>	<b>230,878.07</b>	<b>252,036.33</b>	<b>314,163.24</b>	<b>154,803.34</b>
17. Gain (Loss)	<b>-12,289.96</b>	22,980.80	23,612.75	<b>-28,939.32</b>	2,847.92
Comparison of Income & Expenses	4,927.85	<b>253,858.87</b>	<b>275,649.08</b>	<b>285,223.92</b>	<b>157,651.26</b>

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

	<u>Sep 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Donation</b>	
Donor Campaign	
Board Member	15.00
<b>Total Donor Campaign</b>	<u>15.00</u>
<b>Total Donation</b>	15.00
<b>Fees</b>	
DIK	744.04
DIV	322.52
Custody	50.00
Domestic	150.00
Probate	125.00
<b>Total Fees</b>	<u>1,391.56</u>
<b>Grants</b>	
Behavioral Health	1,381.29
<b>Total Grants</b>	<u>1,381.29</u>
Interest	0.00
<b>Training &amp; Workshops</b>	
Court System	265.00
<b>Total Training &amp; Workshops</b>	<u>265.00</u>
<b>VORP</b>	
Charlevoix	625.00
Emmet	1,250.00
<b>Total VORP</b>	<u>1,875.00</u>
<b>Total Income</b>	4,927.85
<b>Expense</b>	
<b>Utilities</b>	
Gas	100.12
Electricity	118.46
<b>Total Utilities</b>	<u>218.58</u>
Accounting	350.00
Advertising	100.00
<b>Communications</b>	
Internet	72.98
<b>Total Communications</b>	<u>72.98</u>
Contractual	1,235.75
<b>Fringe Benefits</b>	
IRA	90.76
Health Insurance	169.26
<b>Total Fringe Benefits</b>	<u>260.02</u>
<b>Occupancy</b>	
Mortgage Interest	1,943.34

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

	<u>Sep 23</u>
Total Occupancy	1,943.34
Other	
Licenses, Fees, Dues	<u>10.00</u>
Total Other	10.00
Payroll Expenses	942.17
Printing	60.00
Salaries and Wages	11,847.48
Supplies	155.39
Travel	
Mileage	<u>22.10</u>
Total Travel	<u>22.10</u>
Total Expense	<u>17,217.81</u>
Net Ordinary Income	<u>-12,289.96</u>
Net Income	<u><u>-12,289.96</u></u>

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

	<u>Sep 23</u>
Brian Kasiborski	900.00
Charter Communications	72.98
City of Petoskey	118.46
Dan McGuire	150.00
Decka Digital	60.00
DTE	100.12
FNBO	313.74
Honor Bank	1,943.34
Kammerman & Bascom	350.00
Laura Buckingham	191.36
Online Payroll Service Fee	10.00
Payroll Distribution	12,880.41
Pro Image	130.75
<b>TOTAL</b>	<b><u>17,221.16</u></b>

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

	Jan - Sep 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Consultation	250.00
CDP	8,000.00
CDRP Funds	
1st Quarter	23,984.72
2nd Quarter	19,987.27
3rd Quarter	15,989.81
<b>Total CDRP Funds</b>	<b>59,961.80</b>
County Funding	
Charlevoix	28,500.00
Emmet	27,000.00
<b>Total County Funding</b>	<b>55,500.00</b>
Donation	
Relocation Expenses	8,476.83
Amazon Smile	26.84
Designated Gift	500.00
Donor Campaign	
Board Member	370.00
Community Mediator	4,698.51
Mediator	500.00
<b>Total Donor Campaign</b>	<b>5,568.51</b>
<b>Total Donation</b>	<b>14,572.18</b>
Fees	
DIK	2,712.26
DIV	2,295.74
Criminal	28.91
ACVS	1,375.00
Breach of Contract	473.02
Custody	50.00
Divorce	146.03
Domestic	574.40
Guardianship	195.04
Landlord/Tenant	444.06
Post Judgement	632.12
Probate	6,061.22
Property	1,095.04
Real Estate	891.55
Trust	1,000.00
<b>Total Fees</b>	<b>17,974.39</b>
Fund Raising	
Mediation Celebration	16,073.01
<b>Total Fund Raising</b>	<b>16,073.01</b>
Grants	
MAMP	200.00
Behavioral Health	12,431.25
Charlevoix Foundation	11,000.00

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

	<u>Jan - Sep 23</u>
Petoskey Foundation	2,000.00
Rotary Club of Petoskey	2,000.00
<b>Total Grants</b>	<b>27,631.25</b>
<b>Interest</b>	<b>34,310.95</b>
<b>Refund</b>	
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
<b>Total Refund</b>	<b>8,070.29</b>
<b>Training &amp; Workshops</b>	
Court System	265.00
<b>Total Training &amp; Workshops</b>	<b>265.00</b>
<b>VORP</b>	
Charlevoix	5,625.00
Emmet	5,625.00
<b>Total VORP</b>	<b>11,250.00</b>
<b>Total Income</b>	<b>253,858.87</b>
<b>Expense</b>	
Property Taxes	891.25
Utilities	
Gas	817.30
Electricity	1,009.06
Sewer	469.66
<b>Total Utilities</b>	<b>2,296.02</b>
Relocation Expenses	
Printing	190.80
Advertising	988.98
Contractual	38,279.27
<b>Total Relocation Expenses</b>	<b>39,459.05</b>
Accounting	3,890.00
Advertising	1,160.46
Communications	
Internet	1,004.80
Telephone	1,500.07
<b>Total Communications</b>	<b>2,504.87</b>
Contractual	6,147.93
Fringe Benefits	
IRA	3,774.93
Vision Insurance	305.00

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

	Jan - Sep 23
Drug Insurance	85.13
Dental Insurance	2,376.94
Health Insurance	2,022.21
Unemployment	51.30
<b>Total Fringe Benefits</b>	<b>8,615.51</b>
<b>Insurance</b>	
Business Protector	427.00
Worker's Compensation	14.00
<b>Total Insurance</b>	<b>441.00</b>
<b>Occupancy</b>	
Mortgage Interest	7,429.43
Assessment	1,608.30
Fees & Dues	4,199.37
Rent	1,950.00
<b>Total Occupancy</b>	<b>15,187.10</b>
<b>Other</b>	
Mediation Celebration	14,016.95
Board	1,058.32
Executive Director	1,286.10
Hospitality	1,904.74
Licenses, Fees, Dues	2,875.00
Staff Retreat	104.48
Theatre Party Charlevoix	57.00
<b>Total Other</b>	<b>21,302.59</b>
Payroll Expenses	9,023.44
Postage	1,503.34
Printing	1,018.47
Refund Expense	250.00
Reimbursement	65.00
Salaries and Wages	114,624.78
Supplies	1,213.32
Training	
40-Hour	250.00
<b>Total Training</b>	<b>250.00</b>
<b>Travel</b>	
Mileage	1,007.14
Other	26.80
<b>Total Travel</b>	<b>1,033.94</b>
Void	0.00
<b>Total Expense</b>	<b>230,878.07</b>
<b>Net Ordinary Income</b>	<b>22,980.80</b>
<b>Other Income/Expense</b>	
Other Income	
Donations - Capital Campaign	2,000.00



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

	<u>Jan - Sep 23</u>
Total Other Income	<u>2,000.00</u>
Net Other Income	<u>2,000.00</u>
Net Income	<u><u>24,980.80</u></u>

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

	<u>Jan - Sep 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
Brian Kasiborski	900.00
BSB Communications	2,318.54
Chandler's	100.00
Charlevoix Chamber of Commerce	200.00
Charlevoix Cinema	57.00
Charter Communications	1,160.65
Choice Publications	22.50
City of Petoskey	1,009.06
City Park Grill	459.75
Corrina Bergeon	95.36
Coveyou Computer Services	392.50
Culligan	44.00
Dan McGuire	3,730.00
Decka Digital	1,740.74
Denise Petoskey	267.58
DocuSign	1,300.01
DTE	817.30
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	4,143.17
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	7,429.43
Jacob Abhau	100.00
Jane Millar	3,314.44
Jeff Neill	750.00
Jenny Brower	500.43
Kammerman & Bascom	3,890.00
Karen Cole	2,709.91
Lamar Eby	2,319.53
Laura Buckingham	2,396.64
Lindsey Bur	203.40
McCardel Water Conditioning	128.00
McLean & Eakin	40.00
MCMA	2,000.00

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

	<u>Jan - Sep 23</u>
Meijer	1,071.20
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	80.00
Palette Bistro	769.50
Parkside Deli	349.80
Payroll Distribution	124,510.44
Petoskey Chamber of Commerce	690.00
Pitney Bowes	1,652.12
Pro Image	1,119.73
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
<b>TOTAL</b>	<b><u>231,135.24</u></b>

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**  
 As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
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	10,156.00	0.00	0.0%
Savings First Comm	20,333.90	20,332.38	1.52	0.0%
Checking 1st Community Bank	85,451.85	121,034.99	-35,583.14	-29.4%
Petty Cash	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>235,400.72</b>	<b>270,982.34</b>	<b>-35,581.62</b>	<b>-13.1%</b>
<b>Total Current Assets</b>	<b>235,400.72</b>	<b>270,982.34</b>	<b>-35,581.62</b>	<b>-13.1%</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	85.00	0.00	0.0%
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>42,985.75</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>222,327.47</b>	<b>152.52</b>	<b>222,174.95</b>	<b>145,669.4%</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>482,701.24</b>	<b>305,534.03</b>	<b>177,167.21</b>	<b>58.0%</b>

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**  
 As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Simple IRA Withheld	9,948.32	4,886.43	5,061.89	103.6%
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	-898.81	-87.69	-811.12	-925.0%
Fica Tax Withheld	-4,931.41	-3,276.54	-1,654.87	-50.5%
Michigan Unemployment	2,416.99	2,208.84	208.15	9.4%
State Income Tax Withheld	231.33	324.66	-93.33	-28.8%
<b>Total Other Current Liabilities</b>	<b>13,820.98</b>	<b>11,110.26</b>	<b>2,710.72</b>	<b>24.4%</b>
<b>Total Current Liabilities</b>	<b>13,820.98</b>	<b>11,110.26</b>	<b>2,710.72</b>	<b>24.4%</b>
<b>Long Term Liabilities</b>				
Mortgage - Building	172,855.27	0.00	172,855.27	100.0%
<b>Total Long Term Liabilities</b>	<b>172,855.27</b>	<b>0.00</b>	<b>172,855.27</b>	<b>100.0%</b>
<b>Total Liabilities</b>	<b>186,676.25</b>	<b>11,110.26</b>	<b>175,565.99</b>	<b>1,580.2%</b>
<b>Equity</b>				
*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	24,980.80	2,907.53	22,073.27	759.2%
<b>Total Equity</b>	<b>296,024.99</b>	<b>294,423.77</b>	<b>1,601.22</b>	<b>0.5%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>482,701.24</b>	<b>305,534.03</b>	<b>177,167.21</b>	<b>58.0%</b>