

CITY OF MANISTEE HOUSING COMMISSION

Tuesday, March 11, 2014

Community Room—Harborview

4:00 P.M.

AGENDA

1. Roll Call
2. Amendments to Agenda
3. Approval of Minutes
 - Annual Meeting Minutes, January 21, 2014
 - Regular Meeting Minutes, January 21, 2014
 - Work Session Minutes, February 11, 2014
4. Old Business
5. New Business
 - Resolution 2014-02 Approval of Timeline for Adoption of a Non Smoking Policy
 - Resolution 2014-03 Adoption of the Security Deposit Policy and Security Deposit Procedure Manual
 - Resolution 2014-04 Adoption of the Maintenance Plan Procedure Manual
6. Director's Report
 - Key Performance Indicators
 - Discussion Notes
7. Finances
 - December 2013 Financial Statements (Year End)
 - January 2014 Financial Statements
8. Communications
None
9. Public Comment

This is an opportunity for citizens to comment on Housing Commission affairs. Citizens in attendance may be recognized by the Commission President. Citizen comments are not limited to agenda items but should be directed to Housing Commission services, activities or areas of involvement. The City of Manistee Housing Commission Public Comment Policy limits each individual to a three (3) minute statement. The City of Manistee Housing Commission will receive public comments at this time and will respond at a later date if the Housing Commission determines a response is appropriate.
10. Commissioner Report/Comment
11. Motion to Adjourn

UPCOMING MEETINGS:

Date/Time	Location	Purpose
Tuesday March 25, 2014 4:00 PM	Community Room Harborview Apartments	Regular Meeting (Reserved—may be cancelled)
Tuesday April 8, 2014 4:00 PM	Office Conference Room Harborview Apartments	Work Session (Reserved—may be cancelled)
Tuesday April 22, 2014 4:00 PM	Community Room Harborview Apartments	Regular Meeting

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
January 21, 2014
Annual Meeting

Meeting Start Time:

The Annual Meeting was opened at 4:04 p.m. by Clinton McKinven-Copus, Board Secretary.

Nominations for Commission President:

Dale Priester was nominated for Housing Commission President by Elbert Purdom. Dale Priester accepted the nomination. The nomination was seconded by Doug Parkes. The Roll Call Vote: Elbert Purdom – Yes, Doug Parkes – Yes and Dale Priester – Abstained.

The Annual Meeting was then turned over to the newly elected president to continue the Annual Meeting Nomination Process.

Nominations for Commission Vice-President:

Doug Parkes was nominated for Vice-President by Elbert Purdom. Doug Parkes accepted the nomination. The nomination was seconded by Dale Priester. The Roll Call Vote: Elbert Purdom – Yes, Dale Priester – Yes and Doug Parkes – Abstained.

Nominations for Treasurer:

Elbert Purdom was nominated for Treasurer by Doug Parkes. Elbert Purdom accepted the nomination. The nomination was seconded by Dale Priester. The Roll Call Vote: Doug Parkes – Yes, Dale Priester – Yes and Elbert Purdom – Abstained.

Commission Presidential Appointments:

- a) Audit Committee – The Audit Committee is appointed by the President. The Chair of the Audit Committee is the Commissioner Treasurer Elbert Purdom, the Commission General Counsel and the Commission Vice-President Doug Parkes.
- b) Personnel Committee – The Personnel Committee is appointed by the President. The Personnel Committee members will be Doug Parkes, Donna Korzeniewski and Commission General Counsel.

A.M. Resolution 2014-01 Establishment of Regular Monthly Meetings:

The meetings will be held on the fourth Tuesday of each month, except for November and December at the Harborview Community Room. The November and December meetings will be held on the third Tuesday of the month due to the holidays. Work Sessions will be held on the second Tuesday of each month.

Motion: Doug Parkes
Second: Elbert Purdom
Approval: All in Favor

Annual Meeting Adjourned

Motion: Doug Parkes
Second: Elbert Purdom
Approval: All in Favor

Time: 4:15 p.m.

Dale Priester
President

Clinton McKinven-Copus
Executive Director/Secretary
City of Manistee Housing Commission

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
January 21, 2014
Regular Meeting

Meeting Start Time:

The Regular Meeting of the City of Manistee Housing Commission was called to order by President Dale Priester at 4:16 p.m.

Roll Call:

<u>Commissioner</u>	<u>Present</u>	<u>Absent Excused</u>	<u>Absent Non-Excused</u>
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elbert Purdom	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donna Korzeniewski	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Cheryl Stephison	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Housing Commission Staff Present:

- Clinton McKinven-Copus, Executive Director/Commission Secretary
- Lorna Perski, Housing Coordinator

Others Present:

- None

Amendments to the Agenda:

- None

Approval of Minutes: Regular Meeting December 10, 2013

Motion: Doug Parkes
Second: Elbert Purdom
Approval: All In Favor

Old Business:

- None

City of Manistee Housing Commission Minutes

Meeting Date: [Insert Date]

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New Business:

Resolution 2014-1 Termination of Memorandum of Understanding with the Port City Resident Council: An MOU was signed on June 6, 2009 with the Port City Resident Council. The CMHC provided an office, computer lab and some funding for the PCRC. Submission of budget items as requested by the CMHC has not been provided by the PCRC. There have been no financial statements provided by the PCRC since their inception. If that information is not provided the CMHC will terminate, and request HUD's review of the PCRC due to non-functioning and no reports for at least 18 months.

Motion: Doug Parkes
Second: Elbert Purdom
Approval: All in Favor

Executive Director's Report:

Key Performance Indicators for 2013 looked great at 98%. Unit turn times required by HUD are 15 days for Maintenance, and 5 days for Management. Our times were 7.7 for Maintenance and 2.37 for Management. This is part of our Recovery Agreement. The numbers are not as good for January 2014.

There has been no response from the Detroit Field Office yet on the discussion notes. The December report is available. The field office representatives said we need six months reserves now, but that is not what was in our Recovery Agreement.

Key Performance Indicators for November shows a profit of \$9,699.06.

Monica Otis is to prepare a report of the unusual expenses for each month. She is also working on a weekly dash board.

There have been no additional expenses this month, except the snow removal is keeping the Maintenance workers from other tasks.

Finances:

November 2013 Financial Statements were reviewed by board members. There were no questions regarding the November Statements.

Motion to Accept and Place on File: Doug Parkes
Second: Elbert Purdom
Approval: All in Favor

Communications:

- None

City of Manistee Housing Commission Minutes

Meeting Date: [Insert Date]

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Public Comment:

Several Tenants from Harborview were present at the meeting and had comments about the Mold Report and the upcoming No Smoking Policy. Clint reported that the No Smoking Policy will affect all of our properties and that we have a legal obligation according to HUD to implement this policy.

Commissioner Report/Comments:

Dale said he thought the Friday newsletter is great. He was surprised that there are scholarships available to children of residents in the amount of \$5,000.00.

Meeting Adjourned

Motion: Doug Parkes
Second: Elbert Purdom
Approval: All In Favor

Time: 4:55 p.m.

Dale Priester
President

Clinton McKinven-Copus
Executive Director/Secretary
City of Manistee Housing Commission

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
February 11, 2014
Work Session

Meeting Start Time:

4:00 PM

Roll Call:

<u>Commissioner</u>	<u>Present</u>	<u>Absent Excused</u>	<u>Absent Non-Excused</u>
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elbert Purdom	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Donna Korzeniewski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cheryl Stephison	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Housing Commission Staff Present:

- Clinton McKinven-Copus, Executive Director/Commission Secretary

Others Present:

- None

Amendments to the Agenda:

None

Discussion Review/Work:

Executive Director, Clinton McKinven-Copus reviewed the plan to create a smoke free policy with the Commissioners. Review and discussion, including discussion of timeline, ensued. Timeline will be reviewed for approval at the next regular Commission meeting.

Meeting Adjourned

Motion: Donna Korzeniewski

Second: Doug Parkes

Approval: All in Favor

Time: 4:42 PM

Dale Priester
President

Clinton McKinven-Copus
Executive Director/Secretary
City of Manistee Housing Commission

DRAFT

Key Performance Indicators

Reporting Month: March 11, 2014

Occupancy

Occupancy: As Of March 03, 2014			
Property	Total Units	Total Occupied	Occupancy Rate
HA Wide	218 ¹	211	96.8% ²
Century Terrace	119	117	98.3%
Harborview	48	47	97.9%
Scattered Sites	47	47	100%

¹Represents total number of public housing units managed and used in calculating occupancy by HUD. The CMHC has 214 public housing units available to rent and 4 public housing units designated by HUD for the management offices.

²Represents occupancy rate using formula of

$$\text{Total Occupied Units} / \text{Total Units (218)} = \text{Occupancy Rate}$$

Vacant Unit Turnaround Time: Total units from January 1— As Of March 03, 2014: 13			
	Maintenance Turn	Lease-Up	Vacancy Days
Total Days	271	46	317
Average Days	14.92	3.54	18.46

Waiting List: As Of March 03, 2014				
Unit Size	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Applicants	19	32	41	12
Accuracy % ³	100%	75%	100%	100%

³Accuracy % is an internal monitoring of estimated accuracy of the waiting list. Accuracy is determined on the continuing likelihood of individuals/families on the waiting list to accept a lease offer.

Financial

RESERVES—December 2013 (Year End)

Min. Months Required Recovery Agreement	Min. Amount Required	Actual Months	Actual Amount
By 12/31/13—3	\$270,000		
By 12/31/14—4	\$360,00		
By 12/31/15—5	\$450,000		
Min. Months Required By Detroit Field Office	Min. Amount Required		
6 Months	\$540,000		
		3.89	\$350,490.36

KEY FINANCIAL INDICATORS—For the month of December 2013

Rent Roll	Rent Collected	Total Income	Total Expense	Capital Expense	Profit/(Loss)
\$51,433.00	\$51,035.00	\$90,478.68	\$118,616.93	\$8,165.14	(\$36,303.39)

KEY FINANCIAL INDICATORS—Year Ending December 31, 2013

Budgeted Annual Rent Roll	Actual Year End Rent Collected	Actual Year End Total Income	Actual Year End Total Expense	Actual Year End Capital Expense	Actual Year End Profit/(Loss)
\$600,000.00	\$600,793.00	\$1,105,032.55	\$1,074,857.63	\$36,153.34	(\$4,196.50)

RESERVES—January 2014			
Min. Months Required Recovery Agreement	Min. Amount Required	Actual Months	Actual Amount
By 12/31/13—3	\$270,000		
By 12/31/14—4	\$360,00		
By 12/31/15—5	\$450,000		
Min. Months Required By Detroit Field Office	Min. Amount Required		
6 Months	\$540,000		
		3.54	\$319,032.70

KEY FINANCIAL INDICATORS—For the month of January 2014					
Rent Roll	Rent Collected	Total Income	Total Expense	Capital Expense	Profit/(Loss)
\$49,549.00	\$49,147.00	\$94,072.69	\$124,412.07	\$1,224.24	(\$31,457.66) ¹

¹Please refer to CMHC internal documentation for further detail

Discussion Notes

Commission Meeting: March 11, 2014
Clinton McKinven-Copus, Executive Director

General Information

Procurement of Services, Materials and Construction
per CMHC Procurement Policy as amended August 25, 2009:

Micro Purchases (purchases of less than \$2,000)

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Competitive Proposal (purchases greater than \$100,000)

Authorization Required: Executive Director & Board of Commissioners

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Small Purchases (purchases greater than \$2,000 and under \$100,000)

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
Century Terrace— West Stairwell Repair Project	Construction/Competitive Bid	1. First Contracting Inc. [NOTE: Invitation for Bids were placed in five Builder's Exchange, posted in the Manistee News Advocated and on the City of Manistee webpage.]	First Contracting Inc	\$31,865.00

Communications Received:

None received

Director's Reports

None in addition to the materials included in this packet.

Old Business

None

New Business

Resolution 2014-02: Approval of Timeline for Adoption of a Non Smoking Policy



SNAPSHOT: The Resolution formalizes the timeline for the development and adoption of the non-smoking policy required as part of the Recovery Agreement

Resolution 2014-03: Adoption of the Security Deposit Policy and Security Deposit Procedure Manual



SNAPSHOT: State Law and HUD regulation requires that we maintain a separate account and record for tenant security deposits. The Resolution builds on Resolution 2013-17 establishing the fund and the policy and procedure for maintaining the fund.

The Housing Commission adopted Resolution 2013-17 providing for the liquidation of Certificate of Deposit number 89018 at West Shore bank and the placement, temporarily, of those funds in the general fund. The Resolution further authorized the establishment of a Money Market account with West Shore Bank as surety for tenant security deposits. Furthermore, the Resolution authorized the development of a policy and procedure manual to maintain this fund. Resolution 2014-03 adopts the policy and procedure manual for maintaining the fund.

Resolution 2014-04: Adoption of the Maintenance Plan Procedure Manual



SNAPSHOT: The Recovery Agreement with HUD requires that CMHC develop and adopt a Maintenance Plan; this Resolution approves and adopts the Maintenance Plan developed by staff.

The Maintenance Plan is the result of a collaborative effort of CMHC staff to memorialize current practices and to develop improved means of addressing the maintenance of our facilities.

Finance

Please review all financial statements and staff notes within your packet.

NOTE: Due to Federal Privacy Act rules all financial statements and/or documents containing names or personally identifying information of tenants has been redacted.



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-02

Approval of Timeline for Adoption of a Non Smoking Policy

WHEREAS, the Recovery Agreement (RA) between the Manistee Housing Commission (CMHC), the United States Department of Housing and Urban Development (HUD) and the City of Manistee (CM) executed September 24, 2012 requires, as a stipulated term of the RA, that the CMHC adopt a non-smoking plan that makes all public housing property smoke free, and

WHEREAS, the CMHC shall comply with the terms of the RA, and

WHEREAS, compliance with the RA requires the creation and adoption of a non-smoking policy establishing all public housing properties as smoke free;

NOW, THEREFORE, on the motion of _____, supported by _____, and voted upon as follows, **BE IT RESOLVED**, that the CMHC adopts the following resolution:

NOW, THEREFORE, IT IS HEREBY RESOLVED that the City of Manistee Housing Commission Board of Commissioners approves the attached timeline for the adoption of the non-smoking policy and the implementation of smoke free public housing properties.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED [Result]

CERTIFICATION

I, Dale Priester, President of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 11th day of March, 2014.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 11th day of March, 2014.

Clinton McKinven-Copus, Executive Director

**City of Manistee Housing Commission
Smoke-Free Policy Adoption Plan and Timeline**

February 2014

- 🚫 02/11 Commission Work Session for adoption plan and timeline discussion
- 🚫 02/25 Commissioner adoption of smoke-free policy adoption plan and timeline

March 2014

- 🚫 03/03—03/07 Surveys mailed to residents
- 🚫 03/28 Last day to turn in resident survey
- 🚫 03/24—03/28 Residents notified of upcoming informational meetings (postings and first class mail)

April 2014

- 🚫 04/11 Tabulation of resident survey completed
- 🚫 04/14 Resident Informational Meeting, 1:30 PM Century Terrace Community Room
- 🚫 04/15 Resident Informational Meeting, 3:30 PM Harborview Community Room
- 🚫 04/22 Report to Commissioners: Results of resident survey and informational meetings (presented in Executive Director Board Report)

May 2014

- 🚫 05/13 Commission Work Session: Review of Required Policy Updating Drafts
(Tentative)

June 2014

- 🚫 06/10 Commission Work Session: Review of Final Documents of Required Policy Updating
- 🚫 06/24 Commissioners Approval Final Documents of Required Policy Updating for Public Comment

August 2014

- 🚫 08/26 Public Hearing for all Required Policy Updating
Commissioners Adopt all Required Policy Updates
- 🚫 08/29 Residents notified by first class mail that adopt policies will take effect January 1, 2015

Tenants will be required to sign a new lease/addendum between September and December 31, 2014



**City of Manistee
Housing Commission**

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

City of Manistee Housing Commission

Title: Security Deposit Policy

Adopted: March 11, 2014

Revision Number	Resolution Number	Date
1	2014-03	March 11, 2014

1 Executive Summary

The City of Manistee Housing Commission Security Deposit Policy provides direction for the receipt, recording, escrowing, maintenance and refund of security deposits paid by residents of CMHC properties. A separate procedure manual [City of Manistee Housing Commission Security Deposit Procedure Manual] provides documentation for staff implementation of this policy.

2 Incorporated Policies

The Security Deposit Policy supplements and incorporates all established City of Manistee Housing Commission policies and procedures and by no means supersedes any established policy and procedure.

Policies and Procedures Referenced:

- 2.1 Admissions and Continued Occupancy (ACOP), Chapter 8, Section 8-I.E. Security Deposits
- 2.2 Cash Management—Internal Controls Policy Revision 1.1

3 Established Security Deposit Policy

- 3.1 ACOP Chapter 8, Section 8-I.E. Security Deposits if fully incorporated into this policy. The referenced statement, in full, states:

Residents must pay a security deposit to the City of Manistee Housing Commission at the time of admission. The amount of the security deposit will be equal to the family's total tenant payment at the time of move-in, and either must be paid in full prior to occupancy or a payment plan executed between the lease holder(s) and the housing commission.

The City of Manistee Housing Commission will hold the security deposit for the period the family occupies the unit. The housing commission will not use the security deposit for rent or other charges while the resident is living in the unit.

Within 30 days of move-out, the housing commission will refund to the resident the amount of the security deposit less any amount needed to pay the cost of unpaid rent, damages listed on the move-out inspection report that exceed normal wear and tear, and other charges due under the lease.

4 Security Deposit Fund

- 4.1 The City of Manistee Housing Commission Board of Commissioners, by adoption of Resolution 2013-17, authorized the establishment of a security deposit fund for the purpose of maintaining resident security deposits separate from general operating funds of all of its properties.
- 4.2 One security deposit fund shall be established for both public housing properties (PHA) and properties managed in the Michigan State Housing Development Authority Domestic Violence Grant (DVG) program.
- 4.3 The establishment of the Security Deposit Fund at a financial institution shall be governed by the Cash Management—Internal Controls Policy Revision 1.1 and any other policies established by the Board of Commissioners.
- 4.4 The Security Deposit Fund shall be reconciled on the first business day of each month for the proceeding month with the following guidelines
 - 4.4.1 Determination of security deposit amounts required for the PHA and DVG properties individually at the beginning of the month being reconciled
 - 4.4.2 Detailed listing of security deposits received for each property for the month being reconciled
 - 4.4.3 Detailed listing of security deposits refunded to residents who have moved out of each property for the month being reconciled
 - 4.4.4 Detailed listing of security deposits returned to the property for damages, outstanding balances after move out and/or abandonment for each property for the month being reconciled
 - 4.4.5 Determination of security deposit amounts required for the PHA and DVG properties individually at the ending of the month being reconciled
- 4.5 Statement of reconciliation must be presented to the Executive Director by the fifth business day of each month; the statement must include all the information listed in 4.4 and any necessary financial transactions required to balance the Security Deposit Fund and/or the operating funds of either the PHA or DVG properties. The statement will be signed by the preparer (Bookkeeper) and countersigned by the Executive Director.

5 Record Keeping

- 5.1 Monthly statements of reconciliation of the Security Deposit Fund shall become a part of the permanent financial records of the CMHC
- 5.2 The Board of Commissioners shall be provided a copy of the monthly statement of reconciliation with all personally identifying information redacted per federal privacy laws and requirements



**City of Manistee
Housing Commission**

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

City of Manistee Housing Commission

Title: Security Deposit Procedure

Adopted: March 11, 2014

Revision Number	Resolution Number	Date
1	N/A	March 11, 2014

DRAFT

Executive Summary

The City of Manistee Housing Commission Security Deposit Policy provides direction for the receipt, recording, escrowing, maintenance and refund of security deposits paid by residents of CMHC properties. The City of Manistee Housing Commission Security Deposit Procedure Manual provides documentation for staff implementation of this policy.

General Procedures

1. At the beginning of each month the Bookkeeper shall run a report in HDS to determine all new tenants who moved in during the prior month, to determine the increase to the Security Deposit Fund. [Attachment A]
 - 1.1. In HDS this report is located under Applicant -> Reports -> Activity Report.
 - 1.1.1. When running this report for PH, the Action types selected will be:
 - 1.1.1.1. New Admission
 - 1.1.1.2. End Participation
 - 1.1.1.3. Other Change of Unit
 - 1.1.2. When running this report for DVG, the Action types selected will be:
 - 1.1.2.1. Move In
 - 1.1.2.2. Move Out
 - 1.2 The Bookkeeper will go to the ledger of each new tenant, and record the total Security Deposit required, regardless of the payment status.
2. The Bookkeeper shall run a report to investigate all activity related to Security Deposits in the prior month.
 - 2.1 In HDS this report is located under Tenant Accounting -> Reports -> Adjustment Code History Report [Attachment B]
 - 2.1.1. When running this report, the following codes, if available, will be selected:
 - 2.1.1.1. 22-01 Transfers of Sec Dep
 - 2.1.1.2. 34 Transfers of Security
 - 2.1.1.3. 35 Xfer Security <-> Pet
 - 2.1.1.4. 36 Returned Check – Sec Dep
 - 2.1.1.5. 37 Xfer Sec Dep to New Acct
 - 2.1.1.6. 39 Other Sec Dep Adjustment
 - 2.1.1.7. 45 Xfer Pet <-> Security
 - 2.2 The Bookkeeper will verify the transactions in each Tenant’s ledger, and then record the amounts which were transferred out of the Security Deposit account for any of the following reasons:
 - 2.2.1. A refund check was issued to the tenant after moving out.
 - 2.2.2. The deposit was lost as a result of abandoning the unit without notification.
 - 2.2.3. The deposit was used to offset charges remaining on the account after move-out.
 - 2.2.4. The deposit was used to cover charges for damages done to the property.
 - 2.2.5. Any combination of the above scenarios.

3. Once this information has been collected, the Bookkeeper shall prepare the Security Deposit Reconciliation statement, no later than the fifth day of the month. [Attachment C]
 - 3.1 The ending balance of the prior month shall serve as the beginning balance of the current month.
 - 3.2 All Security Deposit related activity shall be recorded on the statement, and divided into two groups: increases and decreases.
 - 3.3 These amounts will be totaled for a Net Increase or Decrease for the period
 - 3.3.1. If there is a Net Increase, money shall be written from the general fund to the security deposit fund.
 - 3.3.2. If there is a Net Decrease, a check shall be written from the security deposit fund to the general fund.
 - 3.3.3. If the Net Increase or Decrease comes to zero, no further action will be taken.

**City of Manistee Housing Commission
Certification Activity Report**

Public Housing

Effective Dates between 02/01/2014 and 02/28/2014

Sorted By Effective Date

Attachment A

Head of Household	Account #	Effective Dt	Dt Entered	Action Description	Old Amount	New Amount	Increase (+) Decrease (-)	Entered By
[REDACTED]	PH-002-1329-02	02/03/2014	02/03/2014	New Admission	\$0.00	\$124.00	\$124.00	Lorna Perski
[REDACTED]	PH-002-1221-03	02/05/2014	02/06/2014	End Participation	\$303.00	\$0.00	\$-303.00	Lorna Perski
[REDACTED]	PH-002-1423-04	02/06/2014	02/04/2014	New Admission	\$0.00	\$215.00	\$215.00	Lorna Perski
[REDACTED]	PH-002-1420-04	02/07/2014	02/05/2014	New Admission	\$0.00	\$50.00	\$50.00	Lorna Perski
[REDACTED]	PH-001-0211-02	02/10/2014	02/07/2014	New Admission	\$0.00	\$270.00	\$270.00	Lorna Perski
[REDACTED]	PH-001-0503-04	02/13/2014	02/10/2014	New Admission	\$0.00	\$432.00	\$432.00	Lorna Perski
[REDACTED]	PH-002-1221-04	02/17/2014	02/13/2014	New Admission	\$0.00	\$206.00	\$206.00	Lorna Perski
[REDACTED]	PH-002-1218-02	02/28/2014	02/28/2014	End Participation	\$207.00	\$0.00	\$-207.00	Lorna Perski
[REDACTED]	PH-001-0206-02	02/28/2014	02/28/2014	End Participation	\$4.00	\$0.00	\$-4.00	Lorna Perski
[REDACTED]	PH-002-1530-04	02/28/2014	02/28/2014	End Participation	\$176.00	\$0.00	\$-176.00	Lorna Perski

Summary of Certification Actions

<u>Action Description</u>	<u>Action Count</u>
001: New Admission	2
001: End Participation	1
002: New Admission	4
002: End Participation	3
Total Count	10

**City of Manistee Housing Commission
 Adjustment Code History Report**

Attachment B

Public Housing
 From 02/2014 To 02/2014

Amounts are from A/R Column: Total A/R

22-01 Transfers Of Sec Dep

Prj-Unit	Tenant	Entered By	Date	Amount	Notes
For Month/Year: 02/2014					
002-1423	[REDACTED]	Lorna Perski	02/13/2014	-65.00	Transfer of Security Deposit to Rent Owed
002-1519	[REDACTED]	Lorna Perski	02/13/2014	-174.00	Transfer of Security Deposit to cover Rent and Move Out Charges Owed.
002-1221	[REDACTED]	Lorna Perski	02/20/2014	-303.00	Transfer of Security Deposit to Charges Owed
002-1516	[REDACTED]	Lorna Perski	02/13/2014	-12.00	Transfer of Security Deposit to Work Order Charge
002-1420	[REDACTED]	Lorna Perski	02/13/2014	-173.00	Transfer of Security Deposit to Rent Owed
002-1422	[REDACTED]	Lorna Perski	02/11/2014	364.00	Security Deposit Transfer twice
002-1025	[REDACTED]	Lorna Perski	02/13/2014	-197.00	Transfer of Security Deposit to Rent Owed
Sub-total for 02/2014				-560.00	

22-01 Transfers Of Sec Dep Total: -560.00

34- Transfers of Security

Prj-Unit	Tenant	Entered By	Date	Amount	Notes
For Month/Year: 02/2014					
002-1423	[REDACTED]	Lorna Perski	02/13/2014	65.00	Transfer of Security Deposit to Rent Owed
002-1519	[REDACTED]	Lorna Perski	02/13/2014	174.00	Transfer of Security Deposit to cover Rent and Move Out Charges Owed.
002-1221	[REDACTED]	Lorna Perski	02/20/2014	303.00	Transfer of Security Deposit to Charges Owed
002-1516	[REDACTED]	Lorna Perski	02/13/2014	12.00	Transfer of Security Deposit to Work Order Charge
002-1420	[REDACTED]	Lorna Perski	02/13/2014	173.00	Transfer of Security Deposit to Rent Owed
002-1422	[REDACTED]	Lorna Perski	02/11/2014	-364.00	Security Deposit Transfer twice
002-1025	[REDACTED]	Lorna Perski	02/13/2014	197.00	Transfer of Security Deposit to Rent Owed
Sub-total for 02/2014				560.00	

34- Transfers of Security Total: 560.00

36- Returned Check-Sec Dep

Prj-Unit	Tenant	Entered By	Date	Amount	Notes
For Month/Year: 02/2014					
001-0211	[REDACTED]	Lorna Perski	02/13/2014	259.00	Refund Security Deposit Paid
002-1516	[REDACTED]	Lorna Perski	02/13/2014	402.00	Refund remainder of Security Deposit to Susie Lindeman, Rep Payee
Sub-total for 02/2014				661.00	

36- Returned Check-Sec Dep Total: 661.00

39- Other Sec Dep Adjustment

Prj-Unit	Tenant	Entered By	Date	Amount	Notes
For Month/Year: 02/2014					
003-0010	[REDACTED]	Lorna Perski	02/13/2014	350.00	No 30 Day Notice Given - Lost Security Deposit.
Sub-total for 02/2014				350.00	

39- Other Sec Dep Adjustment Total: 350.00

City of Manistee Housing Commission
Security Deposit Reconciliation
For the Month Ending February 28, 2014
 Prepared March 5, 2014 by Bookkeeper

<u>Tenant Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance				\$ 53,554.50
Increases				
██████████	2/3/2014	New Tenant	\$ 124.00	\$ 124.00
██████████	2/6/2014	New Tenant	\$ 215.00	\$ 339.00
██████████	2/7/2014	New Tenant	\$ 50.00	\$ 389.00
██████████	2/10/2014	New Tenant	\$ 311.00	\$ 700.00
██████████	2/13/2014	New Tenant	\$ 432.00	\$ 1,132.00
██████████	2/17/2014	New Tenant	<u>\$ 206.00</u>	<u>\$ 1,338.00</u>
Total Increases			<u>\$ 1,338.00</u>	<u>\$ 1,338.00</u>
Decreases				
██████████	2/13/2014	Transfer Against Owed	\$ (65.00)	\$ (65.00)
██████████	2/13/2014	Transfer Against Owed	\$ (174.00)	\$ (239.00)
██████████	2/20/2014	Transfer Against Owed	\$ (303.00)	\$ (542.00)
██████████	2/13/2014	Transfer Against Owed	\$ (12.00)	\$ (554.00)
██████████	2/13/2014	Refund of Deposit	\$ (402.00)	\$ (956.00)
██████████	2/13/2014	Transfer Against Owed	\$ (173.00)	\$ (1,129.00)
██████████	2/13/2014	Transfer Against Owed	\$ (197.00)	\$ (1,326.00)
██████████	2/13/2014	Refund of Deposit	\$ (259.00)	\$ (1,585.00)
██████████	2/13/2014	Abandoned/Lost Deposit	<u>\$ (350.00)</u>	<u>\$ (1,935.00)</u>
Total Decreases			<u>\$ (1,935.00)</u>	<u>\$ (1,935.00)</u>
Net Increase (Decrease)			<u>\$ (597.00)</u>	<u>\$ (597.00)</u>
Ending Balance			<u><u>\$ (597.00)</u></u>	<u><u>\$ 52,957.50</u></u>



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-04

Adoption of the Maintenance Plan Procedure Manual

WHEREAS, the Recovery Agreement (RA) between the Manistee Housing Commission (CMHC), the United States Department of Housing and Urban Development (HUD) and the City of Manistee (CM) executed September 24, 2012 requires, as a stipulated term of the RA, that the CMHC adopt a Maintenance Plan, and

WHEREAS, the CMHC shall comply with the terms of the RA, and

WHEREAS, compliance with the RA requires the creation and adoption of a Maintenance Plan;

NOW, THEREFORE, on the motion of _____, supported by _____, and voted upon as follows, **BE IT RESOLVED**, that the CMHC adopts the following resolution:

NOW, THEREFORE, IT IS HEREBY RESOLVED that the City of Manistee Housing Commission Board of Commissioners approves the adoption of the Maintenance Plan.

IT IS FURTHER RESOLVED that the City of Manistee Housing Commission Board of Commissioners authorizes the Executive Director to maintain and update the Maintenance Plan in order to ensure that the Maintenance Plan and the day-to-day operations of the Housing Commission meet the goal of providing safe, decent and affordable housing to very low and extremely low individuals and families in the Manistee area.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED [Result]

CERTIFICATION

I, Dale Priester, President of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 11th day of March, 2014.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 11th day of March, 2014.

Clinton McKinven-Copus, Executive Director



**City of Manistee
Housing Commission**

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

City of Manistee Housing Commission

Title: Maintenance Plan

Adopted: March 11 , 2014

Revision Number	Resolution Number	Date
1	2014-04	March 11, 2014

1 Executive Summary

The mission of the City of Manistee Housing Commission (CMHC) is to provide safe, decent and sanitary housing conditions for very low-income families and to manage its resources efficiently. A comprehensive maintenance plan assists in meeting this mission while providing for the future of public housing in the City of Manistee.

CMHC manages public housing units at the following locations:

- 237 Sixth Ave—Century Terrace 119 units
- 273 Sixth Ave—Harborview 48 units
- Family/Scattered—throughout the City 47 units

[A complete listing of units is available in Appendix A]

The purpose of this plan is to set the goals and objectives necessary to maintain the public housing units managed by CMHC. The Board of Commissioners authorizes the Executive Director, by the initial approval Resolution 2014—04 to amend and revise the plan to meet the day-to-day operational needs of the CMHC.

2. Goals and Objectives

The CMHC will

- ✓ Properly maintain all buildings and units in decent, safe and sanitary condition, and all major systems in sound operating condition;
- ✓ Quickly prepare vacant units for re-occupancy; and
- ✓ Attain and maintain the highest possible performance rating under the HUD Public Housing Assessment System (PHAS) for related performance indicators.

3. Organizational Structure

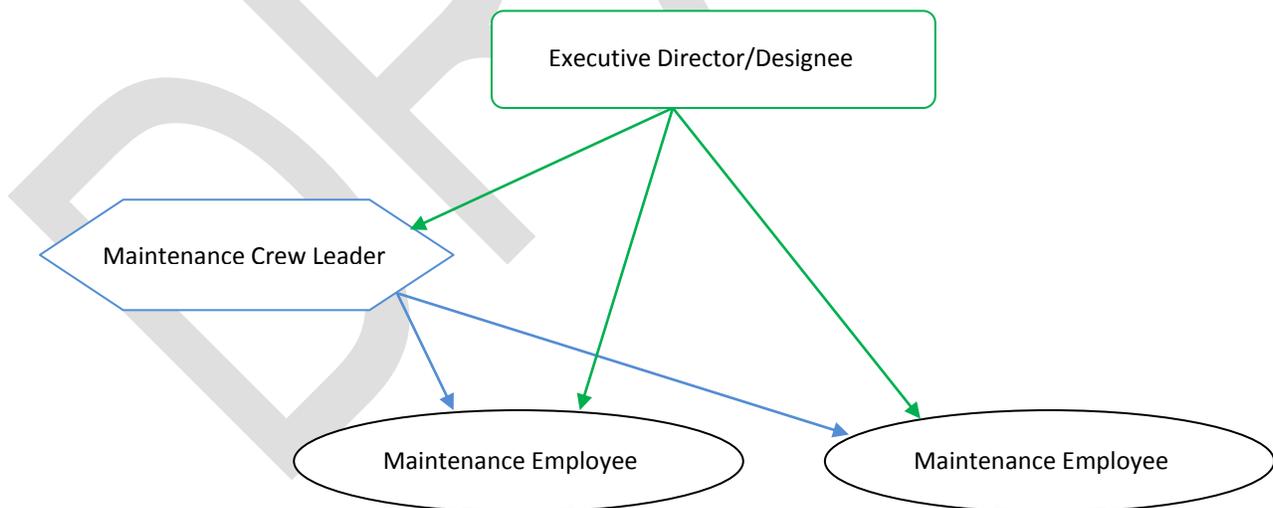
The Executive Director is responsible for the day-to-day operation of the CMHC. The Executive Director implements policies and develops procedures instituted by the Board of Commissioners. All staff answers to the Executive Director, or designee, per the established Organization Chart.

CMHC’s strategy for meeting the day-to-day maintenance needs of the properties is to assign specific staff to each development, project or specific maintenance task, as appropriate. The assignment of maintenance staff to specific locations and maintenance tasks will be at the discretion of the Maintenance Crew Leader (MCL), Executive Director, or designee.

The maintenance staff consists of three people, including the working MCL. Staffing is based upon workload, availability of equipment or methods to improve efficiency, and financial circumstances. The MCL, in consultation with and approval of the Executive Director, may employ vendors within specific trades (e.g. electrical, HVAC, plumbing, etc.) to achieve the goals and objectives of this plan.

The CMHC and its maintenance staff are governed by the collective bargaining agreement between the Housing Commission and United Steelworkers Local 14758-04.

Maintenance Organizational Structure Chart



[Appendix B contains job descriptions for the Maintenance Crew Leader and maintenance employees]

4. Routine and Seasonal Work

4.1. CMHC shall perform all routine and seasonal work through the use of

- 4.1.1. CMHC maintenance employees
- 4.1.2. Contractors
- 4.1.3. Resident stipend position
- 4.1.4. Residents performing community service
- 4.1.5. Seasonal/temporary employees

4.2. Primary Responsibility

Primary responsibility for routine and seasonal work belongs to the CMHC maintenance employees. CMHC shall also make use of tenant stipend positions and tenants performing community service to assist CMHC maintenance employees. Contractors shall be employed to perform work which requires

- Licensing and/or certification not held by CMHC maintenance employees
- Performance of skills and abilities beyond those of CMHC maintenance employees

4.3. Contractors

Additionally, CMHC shall employ contractors to supplement the work of the CMHC maintenance employees when

- Dictated by work load demands
- Work requires equipment not owned or operated by CMHC

4.4. Resident Stipend Positions and Community Service

Resident stipend positions and tenants performing community service will perform work in the areas of

- General cleaning and housekeeping tasks
- Lawn and yard maintenance
- Snow removal and salting/sanding of sidewalks
- Other similar tasks

Individuals working as a tenant stipend position or performing community service shall not operate CMHC motorized vehicles or equipment, power tools, perform work requiring ladders, lift over 20 pounds or independently access tenant units, CMHC storage closets, buildings and/or facilities.

4.5. Seasonal and Temporary Employees

Seasonal/temporary employees may be hired to supplement the work of CMHC maintenance employees in the performance of routine and season work.

5. Work Order Procedures

5.1. Introduction

Work orders are the informational heart of the CMHC maintenance system. They are the tools the CMHC uses to organize its work and track the need for and progress of repairs and other maintenance activity. The overall purposes of the CMHC work order procedures include:

- Tracking and documenting requests for work
- Assigning staff to accomplish work
- Identifying and quickly responding to emergencies
- Tracking the progress of repairs and other types of maintenance work
- Measuring staff productivity
- Identify systematic trends and problems

5.2. Goals

The goals of the CMHC work order system are as follows:

- Maintain an accurate record of work performed on CMHC properties
- Create all work orders as necessary and according to proper procedures
- Respond to and correct all emergencies in no more than 24 hours from receipt of the report of emergency 100% of the time, and properly record the deficiency and its correction using the work order system
- Respond to and correct all urgent deficiencies in no more than 3 business days from the date of receipt of the report of the urgent deficiency 10% of the time, and properly record the deficiency and its correction using the work order system
- Respond to and correct all general/routine deficiencies in no more than 20 business days from the date of the receipt at least 95% of the time; and properly record the deficiency and its correction using the work order system
- Properly document all work assigned to maintenance staff (including contractors) for maintenance work, annual inspections of units and major systems and vacant unit preparation activity
- Accurately record and close out all work orders within 5 business days of completion of work

5.3. Definitions

CMHC work order system—the process CMHC uses to perform all routine and seasonal work on its properties

HDS—the tenant accounting/property tracking software used by CMHC

Tenant property destruction—destruction of CMHC property found within the public housing units, common spaces, grounds or storage facilities caused by actions of the tenant and/or tenants guest, including the failure to notify CMHC of required repairs. Tenants shall be charged for all labor and materials required for repairs due to tenant property destruction. Additionally, tenants may be subject to eviction due to tenant property destruction.

Routine wear and tear—the normal use, breakdown, fatigue and wear of property due to normal, everyday usage. Tenants shall not be charged for repair due to routine wear and tear.

Permission to enter—tenant's by submitting a work order request have granted CMHC staff, contractors and/or vendors permission to enter the unit between 8:00 AM and 5:00 PM Monday—Friday to perform the work.

5.4. Work Order Priorities and Performance Standards

- Priority 1 Emergencies that require an immediate response (within 1 hour of receipt of call) with completion of the repair and/or abatement of the emergency deficiency within no more than 24 hours.
- Priority 2 Urgent work order requests that require a response and completion of repair within no more than 3 business days of receipt of call.
- Priority 3 Routine work orders which require a response and correction of deficiency within no more than 20 business days of receipt of call.
- Priority 4 Redecoration of unit in preparation for new tenant which requires completion within 15 calendar days of unit turn over to maintenance

Emergency repairs arising after normal business hours, on weekends and on holidays shall be responded to by following the Priority 1 protocol. Tenants of Century Terrace and Harborview are to contact their resident manager to make notification of the emergency. Resident managers will perform a visual inspection of the emergency and notify the Executive Director for further instruction. Residents residing in a scattered site unit are to call the Executive Director to make

notification of the emergency. All CMHC tenants are provided with the after hour emergency phone contact numbers at the time of lease-up and when the contact number changes.

5.5. Work Order Processing Procedures

5.5.1. Resident Initiated During Normal Business Hours and After Hours Non-Emergency

- 5.5.1.1. Resident calls “work order line” and leaves message (723-6201, Ext.117) with the following details:
 - 5.5.1.1.1. Resident name
 - 5.5.1.1.2. Address, including apartment number if applicable
 - 5.5.1.1.3. Description of work order/repair request
- 5.5.1.2. Phone system notifies management staff that a message has been created on the work order line.
- 5.5.1.3. Prime responsibility for monitoring of work order line assigned to the Administrative Assistant
- 5.5.1.4. Administrative Assistant reviews the work order line no less than every 30 minutes
- 5.5.1.5. CMHC management team (Executive Director, Housing Coordinator, Bookkeeper) and the MCL hold secondary responsibility for monitoring the work order line
- 5.5.1.6. Work order request is taken from work order line, entered into HDS creating a work order and assigning a priority code
- 5.5.1.7. The MCL is immediately notified of emergency work orders
- 5.5.1.8. Non-emergency work orders (hardcopy printouts) are placed in the MCL’s inbox
- 5.5.1.9. MCL assigns completion of work order to maintenance staff
- 5.5.1.10. Maintenance staff completing the tasks of the work order records the following
 - 5.5.1.10.1. Smoke detector status: Pass/Fail
 - 5.5.1.10.2. Housekeeping status: Good/Average/Poor
 - 5.5.1.10.3. Records, if any, other visible damage or need for repair of items not reported on the work order, including picture of such items
 - 5.5.1.10.4. Records detailed description of work performed to make repair or resolve request of work order
- 5.5.1.11. Records labor time required making repair or resolving request of work order; labor time includes time spent retrieving and/or preparing materials required and time spent in the unit making the repair. Time is recorded as follows:
 - 5.5.1.11.1. Clock time of start time
 - 5.5.1.11.2. Clock time of end time
 - 5.5.1.11.3. Total time spent in hours and minutes
 - 5.5.1.11.4. Charge to tenant Yes/No
- 5.5.1.12. Records material required to complete the repair or resolve the request, including
 - 5.5.1.12.1. Part name and identification information for tracking
 - 5.5.1.12.2. Quantity used
 - 5.5.1.12.3. Charge to tenant Yes/No

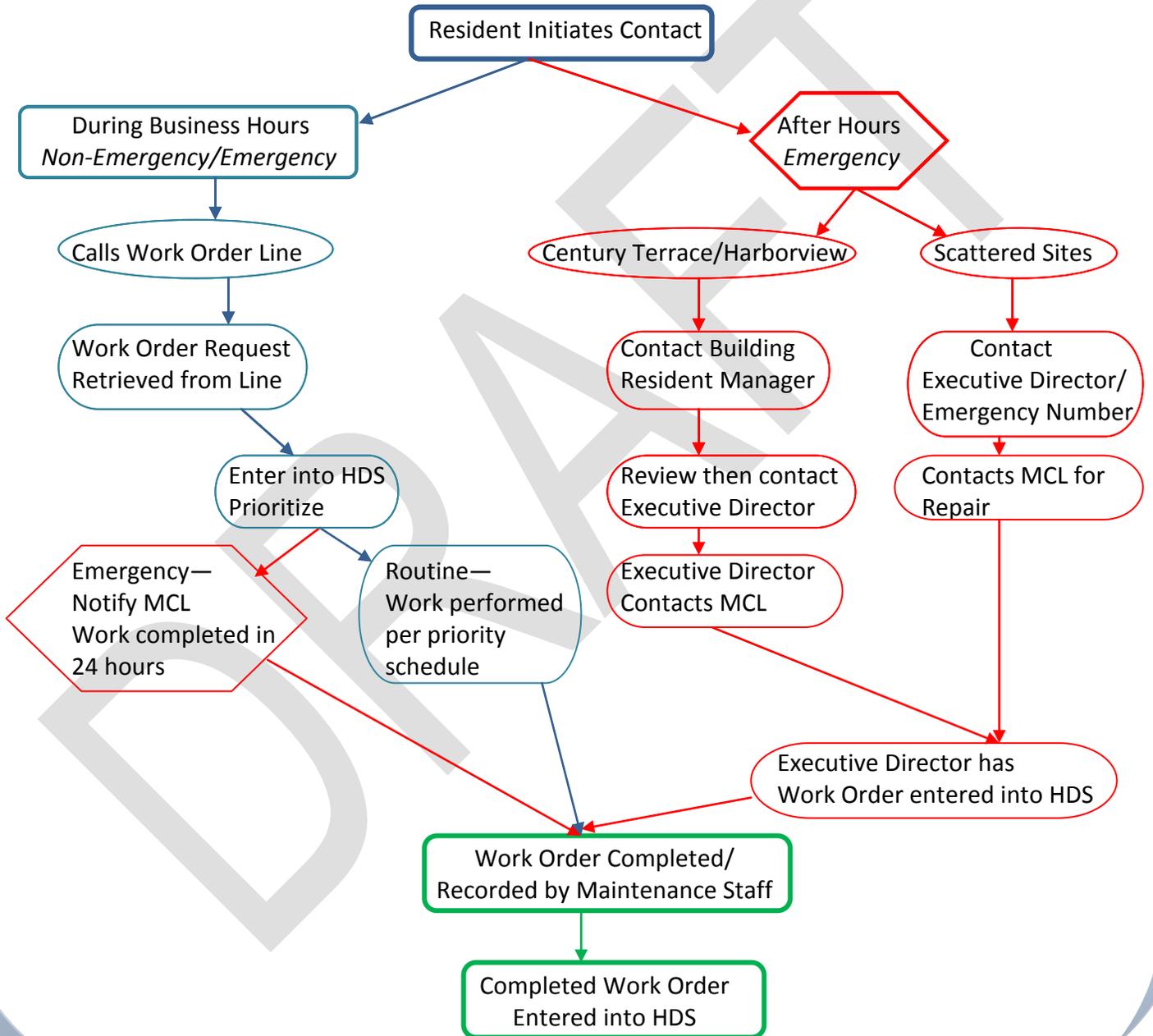
- 5.5.1.13. If outside contractor is required, records
 - 5.5.1.13.1. Contractor name
 - 5.5.1.13.2. Charge to tenant Yes/No
- 5.5.1.14. If tenant is present at time of work, request tenant to sign and date work order after work is completed
- 5.5.1.15. Maintenance staff must sign and date all completed work orders
 - 5.5.1.15.1. Signature must be of individual working on the work order
 - 5.5.1.15.2. If multiple maintenance staff works on the work order the MCL must sign and date the completed work order
- 5.5.1.16. Place completed work order in Administrative Assistant's work order inbox
- 5.5.1.17. Administrative Assistant closes open work orders in HDS within 5 business days or receipt from maintenance staff notification of completion of work. Closing of an open work order includes:
 - 5.5.1.17.1. Accurate recording of all information recorded by maintenance staff
 - 5.5.1.17.2. Posting charges, if any, to tenant's account

5.5.2. Resident Initiated After Hours Emergency

- 5.5.2.1. *Century Terrace and Harborview*
 - 5.5.2.1.1. Resident notifies Building Resident Manager
 - 5.5.2.1.2. Building Resident Manager determines status and if Executive Director should be notified
 - 5.5.2.1.3. Resident Manager contacts Executive Director if needed to initiate emergency work order
 - 5.5.2.1.4. Executive Director contacts MCL to assign staff/contractor for response/repair of emergency
- 5.5.2.2. *Scattered/Family Sites*
 - 5.5.2.2.1. Resident contacts Executive Director at after hour/emergency contact number
 - 5.5.2.2.2. Executive Director determines nature of emergency
 - 5.5.2.2.3. Executive Director contacts MCL to assign staff/contractor for response/repair of emergency

CHART 1

Flowchart—Resident Initiated Work Order



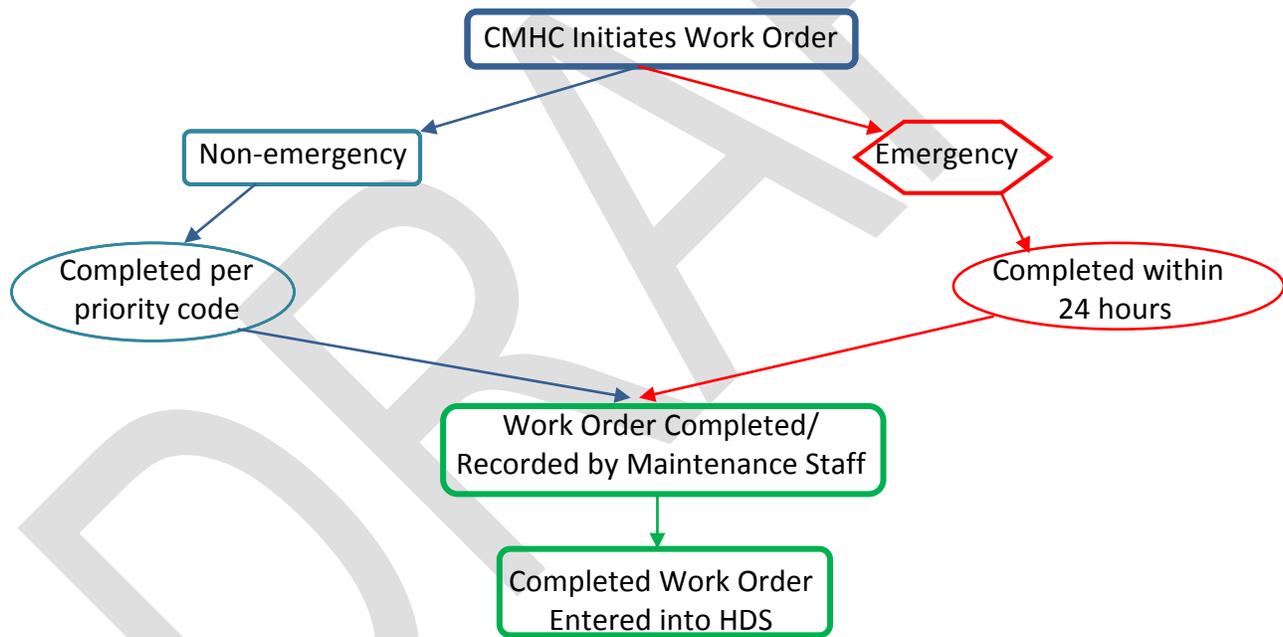
5.5.3. CMHC Initiated Work Order

- 5.5.3.1. A CMHC initiated work order is the result of
 - Annual and/or other inspection
 - Emergency situation
 - Redecoration of unit
- 5.5.3.2. CMHC staff creates a work order in HDS with the following details and assigns priority code:
 - 5.5.3.2.1. Resident name
 - 5.5.3.2.2. Address, including apartment number if applicable
 - 5.5.3.2.3. Description of work order/repair request
- 5.5.3.3. The MCL is immediately notified of emergency work orders
- 5.5.3.4. Non-emergency work orders (hardcopy printouts) are place in the MCL's inbox
- 5.5.3.5. MCL assigns completion of work order to maintenance staff
- 5.5.3.6. Maintenance staff completing the tasks of the work order records the following
 - 5.5.3.6.1. Smoke detector status: Pass/Fail
 - 5.5.3.6.2. Housekeeping status: Good/Average/Poor
 - 5.5.3.6.3. Records, if any, other visible damage or need for repair of items not reported on the work order, including picture of such items
 - 5.5.3.6.4. Records detailed description of work performed to make repair or resolve request of work order
 - 5.5.3.6.5. Records labor time required making repair or resolving request of work order; labor time includes time spent retrieving and/or preparing materials required and time spent in the unit making the repair. Time is recorded as follows:
 - 5.5.3.6.5.1. Clock time of start time
 - 5.5.3.6.5.2. Clock time of end time
 - 5.5.3.6.5.3. Total time spent in hours and minutes
 - 5.5.3.6.5.4. Charge to tenant Yes/No
 - 5.5.3.6.6. Records material required to complete the repair or resolve the request, including
 - 5.5.3.6.6.1. Part name and identification information for tracking
 - 5.5.3.6.6.2. Quantity used
 - 5.5.3.6.6.3. Charge to tenant Yes/No
 - 5.5.3.6.7. If outside contractor is required, records
 - 5.5.3.6.7.1. Contractor name
 - 5.5.3.6.7.2. Charge to tenant Yes/No
 - 5.5.3.6.7.3. If tenant is present at time of work, request tenant to sign and date work order after work is completed
 - 5.5.3.6.8. Maintenance staff must sign and date all completed work orders
 - 5.5.3.6.8.1. Signature must be of individual working on the work order

- 5.5.3.6.8.2. If multiple maintenance staff works on the work order the MCL must sign and date the completed work order
- 5.5.3.6.8.3. Place completed work order in Administrative Assistant work order inbox
- 5.5.3.6.9. Administrative Assistant closes open work orders in HDS within 5 business days or receipt from maintenance staff notification of completion of work. Closing of an open work order includes
 - 5.5.3.7.9.1. Accurate recording of all information recorded by maintenance staff
 - 5.5.3.7.9.2. Posting charges, if any, to tenant’s account

CHART 2

Flowchart—CMHC Initiated Work Order



5.5.4. Priority Scale Determination Procedure

- 5.5.4.1. Priority Code 1—Emergency: Definition (examples of emergency conditions include, but are not limited to)^Δ
- 5.5.4.1.1. No water in the unit
 - 5.5.4.1.2. No heat in the unit (during heating season)
 - 5.5.4.1.3. No electricity or other serious electrical hazards
 - 5.5.4.1.4. Toilet stoppage
 - 5.5.4.1.5. Broken water pipes or severe leak in the unit
 - 5.5.4.1.6. Sewer backup
 - 5.5.4.1.7. Entry lock not working (tenant lockout is not included)
 - 5.5.4.1.8. Non-functioning refrigerator
 - 5.5.4.1.9. Elevator failure
 - 5.5.4.1.10. Other situations deemed an emergency by both the Executive Director and the MCL
- 5.5.4.2. Priority Code 2—Urgent: Definition (examples of urgent conditions include, but are not limited to)^Δ
- 5.5.4.2.1. Unstop kitchen or bath sink or tub
 - 5.5.4.2.2. Non-emergency water leaks that threaten further damage to property
 - 5.5.4.2.3. Apartment under heated
 - 5.5.4.2.4. Appliance malfunction (other than refrigerator)
 - 5.5.4.2.5. No hot water
 - 5.5.4.2.6. Setting up Entraguard information for tenant of high rises
- 5.5.4.3. Priority Code 3—Routine Work Orders (examples of routine work orders include, but are not limited to)
- 5.5.4.3.1. Work or requests for repair that are not deemed an emergency or urgent
 - 5.5.4.3.2. Requests to hang pictures (not confined to the completion of date of within 20 days of receipt of work order)
 - 5.5.4.3.3. Light bulb replacement that is not serviceable by resident
 - 5.5.4.3.4. Curtain rod replacement
 - 5.5.4.3.5. Unit key replacement and/or additional set of keys
- 5.5.4.4. Priority Code 4—Redecoration of unit in preparation of new tenant, including extended maintenance
- 5.5.4.4.1. Appendix C provides an example of the unit turn and redecoration worksheet used for this priority code

^ΔOvertime and/or after business hours work may be required

[Appendix D—Work Order Sample]

5.5.5. Maintenance Work Not Performed by CMHC Maintenance Department

- 5.5.5.1. Seasonal maintenance of family site units
 - 5.5.5.1.1. Lawn maintenance
 - 5.5.5.1.2. Snow removal
- 5.5.5.2. Tenant is responsible for fines and costs imposed by the City of Manistee Department of Public Works for failure to perform seasonal maintenance per City Ordinance(s)
- 5.5.5.3. CMHC exempts tenants, due to age or disability, from performance of seasonal maintenance, however it remains the tenant's responsibility to ensure that season work is performed by
 - 5.5.5.3.1. Engaging the services of a friend, relative or neighbor
 - 5.5.5.3.2. Engaging the services of another community support agency
 - 5.5.5.3.3. Engaging the services of the CMHC maintenance department at the rate established for the service. Note: CMHC maintenance department, due to personnel levels and work levels may not be able to provide the service and shall inform the tenant. At all times it remains the tenant's responsibility to ensure that seasonal maintenance is performed
- 5.5.5.4. Install ceiling fans or ornamental lighting units
- 5.5.5.5. Move, rearrange, transport or dispose of tenant furniture or belongings other than in the case of Sherriff Ordered Evictions in the presence of a duly authorized Officer or Agent
- 5.5.5.6. Repair, fix or otherwise alter tenant furniture or belongings
- 5.5.5.7. Any work or request beyond the usual scope of general maintenance and repair of CMHC property

5.5.6. Required critical systems check

- 5.5.6.1. CMHC maintenance staff shall perform the following system checks each time entry is made to a unit in response to a work order generated by the tenant or by CMHC
 - 5.5.6.1.1. Installed smoke detectors and CO² detectors
 - 5.5.6.1.2. GFI outlets/switches
- 5.5.6.2. Failure of a critical system shall be deemed an emergency and repaired/replaced as part of the existing work order
- 5.5.6.3. CMHC maintenance shall record performance of required critical system check on each work and whether the system passed or failed
- 5.5.6.4. Critical system failure due to tenant damage, removal, destruction or otherwise causing the failure of the system shall be reported on the work order and requires immediate notification of the Executive Director or designee

- 5.5.6.5. Critical system failure due to tenant damage, removal, destruction or otherwise causing the failure of the system shall be cause of lease enforcement, including eviction

5.5.7. Work order charges to tenants

- 5.5.7.1. Tenants shall be charged for work orders that are beyond the scope of what is considered normal, usual and reasonable maintenance of CMHC property. Charges shall include materials and labor.
- 5.5.7.2. Tenants shall be charged for damages to CMHC property caused by the tenant, the tenant's family members and guests. Charges shall include materials and labor.
- 5.5.7.3. Tenant work order charges shall be added to the tenant's rental ledger and are subject to all policies, rules and regulations established and promulgated by the CMHC concerning the collection of rent and other charges.
- 5.5.7.4. CMHC shall establish a work order charge information sheet that shall be
 - 5.5.7.4.1. Reviewed and updated at least annually
 - 5.5.7.4.2. Distributed to new tenants at the time of lease signing
 - 5.5.7.4.3. Distributed to all tenants annually and/or when changes are made

6. Property and Grounds Inspections

6.1. Overview

CMHC has established a goal to attain and maintain the highest possible performance rating under the HUD Public Housing Assessment System (PHAS) for related performance indicators. Inspections shall use a combination of HUD's UPCS standards and local codes. The inspection of CMHC's grounds, buildings, infrastructure, and tenant units is integral in meeting this goal. It is the philosophy of the CMHC that property inspection is an ongoing, continuous process rather than a once-per-year snapshot.

6.2. Inspection Philosophy

CMHC staff shall take every opportunity to inspect all grounds, buildings, infrastructure, and tenant units. Specifically, inspections shall occur when:

- 6.2.1. Maintenance enters a unit in response to a work order generated either by the tenant or CMHC
- 6.2.2. CMHC staff enters a unit under emergency situation or while participating in a wellness check on the tenant with law enforcement officials
- 6.2.3. CMHC staff as a part of performing their day-to-day job responsibilities shall review grounds, building, infrastructure with a critical eye looking for areas of improvement, preventative maintenance and repair
- 6.2.4. CMHC performs formal, annual inspections

- 6.2.5. CMHC staff that find, in the course of the performance of their duties, areas of improvement, preventative maintenance and repair shall memorialize the finding by the creation of a work order and the notification of the Executive Director, MCL and maintenance personnel in charge of formal inspections.

6.3. Formal (Annual) Inspections

Formal (annual) inspections shall be performed by a maintenance staff member who holds a current certification in UPCS inspections. CMHC shall have, at minimum, one maintenance staff member certified in UPCS inspections at all times. Formal inspection of tenant units shall occur on a continuous, monthly basis with approximately 18 tenant units being inspected each month. At the end of each 12 month period all tenant units, common areas, grounds and infrastructure shall be inspected. Formal inspections shall be a combination of UPCS, housekeeping, and local codes. Inspection records shall be maintained in the CMHC administrative office.

6.3.1. Formal Inspection Process

- 6.3.1.1. Units for inspection are selected randomly, in noncontiguous order using the formula of every fifth unit on the unit listing
- 6.3.1.2. If a unit has recently been inspected due to housekeeping or other reasons, that unit is skipped and the next fifth unit is selected
- 6.3.1.3. Inspection notices are sent to tenants of units to be selected no less than 48 hours prior to the inspection
- 6.3.1.4. Inspections are performed Monday thru Friday, 8:00 AM to 5:00 PM
- 6.3.1.5. Inspections are performed by maintenance personnel certified in UPCS inspections
- 6.3.1.6. Inspections include a
 - 6.3.1.6.1. Completed written Housekeeping Inspection Checklist [Appendix E]
 - 6.3.1.6.2. Completed written Uniform Physical Condition Standard Form [Appendix F]
 - 6.3.1.6.3. Photo log of deficiencies
- 6.3.1.7. Completed inspections are entered into HDS
- 6.3.1.8. Tenant units with Emergency deficiency are issued a 24 hour work order
- 6.3.1.9. Tenant units with non-emergency deficiencies are issued a repair work order
- 6.3.1.10. Tenants who fail housekeeping inspection are notified of failure and provided written notice of time to correct the deficiency and date and time of re-inspection
- 6.3.1.11. Tenants who fail the housekeeping portion of the inspection a second time are notified of potential termination of tenancy

7. Schedule of Cyclical-Preventative Maintenance and Pest Management

7.1. Definitions

- 7.1.1. Cyclical: Repetitive maintenance tasks which need to be performed on a regular or seasonal basis. Cyclical (CYL) work items do not require the issuance of a work order. Examples of cyclical work include, but are not limited to
- Landscaping and lawn maintenance
 - Litter control
 - Snow removal
 - Janitorial/Custodial Work
 - Trash removal
- 7.1.2. Preventative Maintenance: Preventative maintenance (PM) work consists of tasks that are conducted to ensure the continued life of facilities and equipment and to minimize unexpected and premature breakdown of equipment and systems.
- 7.1.3. Pest Management: The CMHC makes every effort to provide a healthy and pest-free environment for its tenants. CMHC will determine which, if any, pest infests its properties and will then provide the best possible treatment for the eradication of those pests. On advise of the MCL, the Executive Director will determine the most cost-effective way of delivering the treatments, whether by licensed contractor or licensed CMHC personnel.

The CMHC will develop an extermination/pest management plan that begins with an analysis of the current conditions at each property. The Pest Management Plan will create a schedule best suited to the management and/or eradication of pests at each property.

7.2. Schedule (May be amended by the MCL and Executive Director as needed; schedule does not include janitorial/custodial work)

Index: PM—Preventative CYL—Cyclical TBD—To Be Determined AN—As Needed
 CT—Century Terrace HV—Harborview SCAT—Scattered Family Sites GNL--General

Month	Type	Property	CMHC	Vendor	Description
January					
	CYL	CT & HV	✓		Daily—check walks and drives for ice and snow
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT & HV		✓	Annual—inspection of fire safety equipment and alarms
	CYL	CT, HV & SCAT	✓		AN—remove accumulated snow from rooftops
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		TBD—remove Christmas decorations
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters
February					
	CYL	CT & HV	✓		Daily—check walks and drives for ice and snow
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	CYL	CT, HV & SCAT	✓		AN—remove accumulated snow from rooftops
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters
March					
	CYL	CT & HV	✓		Daily—check walks and drives for ice and snow
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	CYL	CT, HV & SCAT	✓		AN—remove accumulated snow from rooftops
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters
	PM	GNL	✓		TBD—inspect lawn equipment and prep for use

Month	Type	Property	CMHC	Vendor	Description
April					
	CYL	CT & HV	✓		AN—check walks and drives for ice and snow
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	CYL	CT, HV & SCAT	✓		AN—remove accumulated snow from rooftops
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters
	CYL	GNL	✓		TBD—landscaping and lawn maintenance
May					
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters
	PM	GNL		✓	TBD—check and prep CMHC operated A/C units
	CYL	GNL	✓		AN—landscaping and lawn maintenance
	CYL	CT & HV		✓	TBD—clean exterior windows (budget permitting)
	CYL	CT & HV	✓		TBD—repair, setup outdoor benches and tables
	CYL	HV		✓	TBD—cut down, clean, trim and treat river bank
	CYL	GNL	✓		AN—prune, trim, maintain trees and bushes
	PM	GNL	✓		TBD—develop list of properties requiring exterior repair/painting
	PM	GNL	✓		TBD—review all sidewalks, pavement and parking lots for needed repair. Determine required repairs and develop repair plan
June					
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	HV		✓	AN—maintain river bank
	CYL	GNL	✓		AN—landscaping and lawn maintenance
	PM	GNL	✓		TBD—work on required exterior repairs, including sidewalks, pavement and parking lots
Month	Type	Property	CMHC	Vendor	Description
	PM	SCAT	✓		TBD—review/inspect roofs

	PM	CT & HV	✓		TBD—review/inspect roofs
July					
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	HV		✓	AN—maintain river bank
	CYL	GNL	✓		AN—landscaping and lawn maintenance
	PM	GNL	✓		TBD—work on required exterior repairs, including sidewalks, pavement and parking lots
August					
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	HV		✓	AN—maintain river bank
	CYL	GNL	✓		AN—landscaping and lawn maintenance
	PM	GNL	✓		TBD—work on required exterior repairs, including sidewalks, pavement and parking lots
September					
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	HV		✓	AN—maintain river bank
	CYL	GNL	✓		AN—landscaping and lawn maintenance
	PM	GNL	✓		TBD—work on required exterior repairs, including sidewalks, pavement and parking lots
	PM	GNL		✓	TBD—schedule annual HVAC inspections of all HVAC equipment
October					
	PM	GNL	✓		TBD—test, repair all snow removal equipment
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	GNL	✓		AN—landscaping and lawn maintenance
Month	Type	Property	CMHC	Vendor	Description
	PM	GNL	✓		TBD—work on required exterior repairs, including

					sidewalks, pavement and parking lots
November					
	CYL	CT & HV	✓		Daily—check walks and drives for ice and snow
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	CYL	CT, HV & SCAT	✓		AN—remove accumulated snow from rooftops
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters
	CYL	CT & HV	✓		TBD (Before Thanksgiving)—setup outdoor Christmas lights
December					
	CYL	CT & HV	✓		Daily—check walks and drives for ice and snow
	PM	CT & HV		✓	Monthly—elevators preventative maintenance
	CYL	CT & HV	✓		Weekly—run generators and log
	CYL	CT, HV & SCAT	✓		AN—remove accumulated snow from rooftops
	PM	CT, HV & SCAT	✓		Weekly—visual inspection of properties for potential problems.
	CYL	CT & HV	✓		AN—check, clean, replace furnace and humidifier filters

8. Materials, Supplies and Equipment

Based upon an analysis of the consumption and use of materials and supplies for the last year, CMHC will budget according to meet the consumption needs and maintain the goals of the Maintenance Plan.

9. Budget

CMHC will develop a budget based upon established goals, schedules, staffing requirements and known income sources.

10. Service Contracts

Service contracts will be procured using the CMHC Procurement Policy except in the cases of emergency.

11. Extraordinary Maintenance/Repairs

Extraordinary (major) repairs are planned for in the CMHC Annual and Five-Year Plan. CMHC will address emergency extraordinary maintenance/repairs as they arise.

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APPENDIX A--PUBLIC HOUSING UNIT LISTING

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
001	Harborview Apts	273 6th Ave	101
001	Harborview Apts	273 6th Ave	102
001	Harborview Apts	273 6th Ave	103
001	Harborview Apts	273 6th Ave	104
001	Harborview Apts	273 6th Ave	105
001	Harborview Apts	273 6th Ave	106
001	Harborview Apts	273 6th Ave	107
001	Harborview Apts	273 6th Ave	110
001	Harborview Apts	273 6th Ave	201
001	Harborview Apts	273 6th Ave	202
001	Harborview Apts	273 6th Ave	203
001	Harborview Apts	273 6th Ave	204
001	Harborview Apts	273 6th Ave	205
001	Harborview Apts	273 6th Ave	206
001	Harborview Apts	273 6th Ave	207
001	Harborview Apts	273 6th Ave	208
001	Harborview Apts	273 6th Ave	209
001	Harborview Apts	273 6th Ave	210
001	Harborview Apts	273 6th Ave	211
001	Harborview Apts	273 6th Ave	301
001	Harborview Apts	273 6th Ave	302
001	Harborview Apts	273 6th Ave	303
001	Harborview Apts	273 6th Ave	304
001	Harborview Apts	273 6th Ave	305
001	Harborview Apts	273 6th Ave	306
001	Harborview Apts	273 6th Ave	307
001	Harborview Apts	273 6th Ave	308
001	Harborview Apts	273 6th Ave	309
001	Harborview Apts	273 6th Ave	310
001	Harborview Apts	273 6th Ave	311
001	Harborview Apts	273 6th Ave	401
001	Harborview Apts	273 6th Ave	402
001	Harborview Apts	273 6th Ave	403
001	Harborview Apts	273 6th Ave	404
001	Harborview Apts	273 6th Ave	405

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
001	Harborview Apts	273 6th Ave	406
001	Harborview Apts	273 6th Ave	407
001	Harborview Apts	273 6th Ave	408
001	Harborview Apts	273 6th Ave	409
001	Harborview Apts	273 6th Ave	410
001	Harborview Apts	273 6th Ave	411
001	Harborview Apts	273 6th Ave	501
001	Harborview Apts	273 6th Ave	502
001	Harborview Apts	273 6th Ave	503
001	Harborview Apts	273 6th Ave	504
001	Harborview Apts	273 6th Ave	505
001	Harborview Apts	273 6th Ave	506
001	Harborview Apts	273 6th Ave	507
001	Harborview Apts	273 6th Ave	508
001	Harborview Apts	273 6th Ave	509
001	Harborview Apts	273 6th Ave	510

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
002	Century Terrace	237 6th Ave	15
002	Century Terrace	237 6th Ave	17
002	Century Terrace	237 6th Ave	19
002	Century Terrace	237 6th Ave	21
002	Century Terrace	237 6th Ave	23
002	Century Terrace	237 6th Ave	25
002	Century Terrace	237 6th Ave	27
002	Century Terrace	237 6th Ave	29
002	Century Terrace	237 6th Ave	101
002	Century Terrace	237 6th Ave	102
002	Century Terrace	237 6th Ave	103
002	Century Terrace	237 6th Ave	104
002	Century Terrace	237 6th Ave	108
002	Century Terrace	237 6th Ave	112
002	Century Terrace	237 6th Ave	115
002	Century Terrace	237 6th Ave	116
002	Century Terrace	237 6th Ave	117
002	Century Terrace	237 6th Ave	118
002	Century Terrace	237 6th Ave	119
002	Century Terrace	237 6th Ave	120
002	Century Terrace	237 6th Ave	121
002	Century Terrace	237 6th Ave	122
002	Century Terrace	237 6th Ave	123
002	Century Terrace	237 6th Ave	124
002	Century Terrace	237 6th Ave	125
002	Century Terrace	237 6th Ave	126
002	Century Terrace	237 6th Ave	127
002	Century Terrace	237 6th Ave	128
002	Century Terrace	237 6th Ave	129
002	Century Terrace	237 6th Ave	130
002	Century Terrace	237 6th Ave	201
002	Century Terrace	237 6th Ave	202
002	Century Terrace	237 6th Ave	203
002	Century Terrace	237 6th Ave	204
002	Century Terrace	237 6th Ave	208

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
002	Century Terrace	237 6th Ave	212
002	Century Terrace	237 6th Ave	214
002	Century Terrace	237 6th Ave	215
002	Century Terrace	237 6th Ave	216
002	Century Terrace	237 6th Ave	217
002	Century Terrace	237 6th Ave	218
002	Century Terrace	237 6th Ave	219
002	Century Terrace	237 6th Ave	220
002	Century Terrace	237 6th Ave	221
002	Century Terrace	237 6th Ave	222
002	Century Terrace	237 6th Ave	223
002	Century Terrace	237 6th Ave	224
002	Century Terrace	237 6th Ave	225
002	Century Terrace	237 6th Ave	226
002	Century Terrace	237 6th Ave	227
002	Century Terrace	237 6th Ave	228
002	Century Terrace	237 6th Ave	229
002	Century Terrace	237 6th Ave	230
002	Century Terrace	237 6th Ave	301
002	Century Terrace	237 6th Ave	302
002	Century Terrace	237 6th Ave	303
002	Century Terrace	237 6th Ave	304
002	Century Terrace	237 6th Ave	308
002	Century Terrace	237 6th Ave	312
002	Century Terrace	237 6th Ave	314
002	Century Terrace	237 6th Ave	315
002	Century Terrace	237 6th Ave	316
002	Century Terrace	237 6th Ave	317
002	Century Terrace	237 6th Ave	318
002	Century Terrace	237 6th Ave	319
002	Century Terrace	237 6th Ave	320
002	Century Terrace	237 6th Ave	321
002	Century Terrace	237 6th Ave	322
002	Century Terrace	237 6th Ave	323
002	Century Terrace	237 6th Ave	324
002	Century Terrace	237 6th Ave	325

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
002	Century Terrace	237 6th Ave	326
002	Century Terrace	237 6th Ave	327
002	Century Terrace	237 6th Ave	328
002	Century Terrace	237 6th Ave	329
002	Century Terrace	237 6th Ave	330
002	Century Terrace	237 6th Ave	401
002	Century Terrace	237 6th Ave	402
002	Century Terrace	237 6th Ave	403
002	Century Terrace	237 6th Ave	404
002	Century Terrace	237 6th Ave	408
002	Century Terrace	237 6th Ave	412
002	Century Terrace	237 6th Ave	414
002	Century Terrace	237 6th Ave	415
002	Century Terrace	237 6th Ave	416
002	Century Terrace	237 6th Ave	417
002	Century Terrace	237 6th Ave	418
002	Century Terrace	237 6th Ave	419
002	Century Terrace	237 6th Ave	420
002	Century Terrace	237 6th Ave	421
002	Century Terrace	237 6th Ave	422
002	Century Terrace	237 6th Ave	423
002	Century Terrace	237 6th Ave	424
002	Century Terrace	237 6th Ave	425
002	Century Terrace	237 6th Ave	426
002	Century Terrace	237 6th Ave	427
002	Century Terrace	237 6th Ave	428
002	Century Terrace	237 6th Ave	430
002	Century Terrace	237 6th Ave	501
002	Century Terrace	237 6th Ave	502
002	Century Terrace	237 6th Ave	503
002	Century Terrace	237 6th Ave	504
002	Century Terrace	237 6th Ave	508
002	Century Terrace	237 6th Ave	512
002	Century Terrace	237 6th Ave	514
002	Century Terrace	237 6th Ave	515
002	Century Terrace	237 6th Ave	516

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
002	Century Terrace	237 6th Ave	517
002	Century Terrace	237 6th Ave	518
002	Century Terrace	237 6th Ave	519
002	Century Terrace	237 6th Ave	520
002	Century Terrace	237 6th Ave	521
002	Century Terrace	237 6th Ave	522
002	Century Terrace	237 6th Ave	523
002	Century Terrace	237 6th Ave	524
002	Century Terrace	237 6th Ave	525
002	Century Terrace	237 6th Ave	526
002	Century Terrace	237 6th Ave	527
002	Century Terrace	237 6th Ave	528
002	Century Terrace	237 6th Ave	530

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
003	Scattered Sites	1701 Vine St	
003	Scattered Sites	110 Holly Ct	
003	Scattered Sites	304 12th St	
003	Scattered Sites	1713 Vine St	
003	Scattered Sites	302 12th St	
003	Scattered Sites	306 12th St	
003	Scattered Sites	102 1/2 Park Ave	
003	Scattered Sites	100 1/2 Park Ave	
003	Scattered Sites	1719 1/2 Vine St	
003	Scattered Sites	112 1/2 Holly Ct	
003	Scattered Sites	101 1/2 Holly Ct	
003	Scattered Sites	100 Park Ave	
003	Scattered Sites	106 Holly Ct	
003	Scattered Sites	1715 Vine St	
003	Scattered Sites	1711 Vine St	
003	Scattered Sites	1717 Vine St	
003	Scattered Sites	1719 Vine St	
003	Scattered Sites	108 Holly Ct	
003	Scattered Sites	103 Holly Ct	
003	Scattered Sites	302 1/2 12th St	
003	Scattered Sites	102 Holly Ct	
003	Scattered Sites	100 Holly Ct	
003	Scattered Sites	1709 Vine St	
003	Scattered Sites	104 Park Ave	
003	Scattered Sites	102 Park Ave	
003	Scattered Sites	106 Park Ave	
003	Scattered Sites	1204 1/2 Cypress St	
003	Scattered Sites	1204 Cypress St	
003	Scattered Sites	104 Holly Ct	
003	Scattered Sites	306 1/2 12th St	
003	Scattered Sites	1699 Vine St	
003	Scattered Sites	105 Holly Ct	
003	Scattered Sites	108 Park Ave	
003	Scattered Sites	106 1/2 Park Ave	
003	Scattered Sites	300 12th St	

<u>Project #</u>	<u>Project Name</u>	<u>Address</u>	<u>Apartment #</u>
003	Scattered Sites	101 Holly Ct	
003	Scattered Sites	104 1/2 Park Ave	
003	Scattered Sites	327 6th Street	
003	Scattered Sites	327 1/2 6th Stret	
003	Scattered Sites	343 10th Street	
003	Scattered Sites	343 1/2 10th Street	
003	Scattered Sites	110 Park Avenue	
003	Scattered Sites	110 1/2 Park Avenue	
003	Scattered Sites	138 Jefferson Street	
003	Scattered Sites	1015 Concord Street	
003	Scattered Sites	1703 Vine Street	
003	Scattered Sites	1703 1/2 Vine Street	
003	Scattered Sites	1707 Vine Street	
003	Scattered Sites	1707 1/2 Vine Street	



Position Description:	Maintenance Crew Leader
Reports to:	Executive Director
Supervisor:	Executive Director/or designee
Effective:	05-01-2012
Specific Hiring Requirements:	High School Diploma/GED Valid Michigan Driving License Insurable under CMHC policy
Type:	Full-time (40 hours per week)
Compensation:	Hourly
Review:	Annual

Position Summary:

The Maintenance Crew Leader is responsible for working in the maintenance, installation and repair of

- Residential appliances
- Air conditioning units
- Heating systems
- Electrical
- Plumbing
- Carpentry
- Other skilled activities

The Maintenance Crew Leader schedules and supervises subordinate maintenance employees to ensure that the maintenance needs of the Housing Commission are met.

The Maintenance Crew Leader works with management to purchase items needed for the ongoing maintenance of the Housing Commission properties.

The Maintenance Crew Leader works with the Executive Director to insure that all required inspections of the facilities are completed and repairs are made accordingly.

The Maintenance Crew Leader works with the Executive Director to implement the Physical Needs Assessment recommendations.

The Maintenance Crew Leader is responsible for taking after hour and weekend emergency work order requests from Housing Commission tenants. The Crew Leader determines if an immediate response is required for the after hour and/or weekend emergency work order. The Crew Leader is to report all after hour and/or weekend emergency work orders to the Executive Director on the next business day.

Work Hours:

Work hours are established by the Executive Director and may change according to the needs of the Housing Commission.

Position Responsibilities:

The following list represents typical examples of responsibilities and is not exhaustive.

- Hot water heating systems (gas and electric), gas boilers, gas and electric heating systems
- Electrical service and communication systems in high rise buildings and individual dwelling units
- Refrigerator, conditioner and other residential appliance repair and maintenance
- Domestic hot water heaters and systems
- Plumbing, such as repair of water leaks, cleaning of clogged sanitary facilities, sump pumps, bath tubs, showers, lavatories and gas lines
- Drywall, floor coverings and countertops
- Painting and preparation of Housing Commission properties and equipment
- Carpentry items such as storm doors, windows, exterior and interior doors, cabinets, aluminum siding, and roofs
- Operation of pest control equipment
- Ground and yard maintenance such as trimming of trees and bushes, watering and re-seeding lawn areas, mowing lawns, raking leaves, etc
- Operate snowplowing equipment and shovel snow
- Repair and installation of cement work, steps, sidewalks, driveways, brick and soil work
- Scheduling and supervising subordinates
- Coordinate maintenance activities with management
- Perform other related duties as required

Position Requirements:

- Required abilities
 - Lift 75 pounds
 - Kneel and bend at waist
 - Stand/work on feet for 8+ hours
 - Operate a motor vehicle
 - Climb ladders
 - Recognize problems, which require maintenance and/or repair
 - Ability to assign employees to various duties and to schedule work effectively
 - Able to work effectively with the Executive Director and other Housing Commission employees
- Desired Skills
 - Training and experience in refrigeration, air conditioning, and heating systems
 - Knowledge and experience in methods, practices, tools for maintenance in plumbing, mechanical, electrical, painting and carpentry
- General
 - Steel toed shoes required



City of Manistee Housing Commission

Appendix B

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Position Description:

Reports to:

Supervisor:

Effective:

Specific Hiring Requirements:

Type:

Compensation:

Review:

Maintenance Laborer Skill

Maintenance Utility 1 or Maintenance Crew Leader

Executive Director/or designee

05-01-2012

High School Diploma/GED

Valid Michigan Driving License

Insurable under CMHC policy

Full-time (40 hours per week)

Part-time (20-30 hours per week)

Hourly

Annual

Position Summary:

The Maintenance Laborer Skilled employee is responsible for working in the maintenance, installation and repair of

- Residential appliances
- Air conditioning units
- Heating systems
- Electrical
- Plumbing
- Carpentry
- Other skilled activities

The Maintenance Laborer Skilled is required to exercise individual initiative, independent judgment and acquired skills.

Work Hours:

Work hours are established by the Executive Director and may change according to the needs of the Housing Commission.

Position Responsibilities:

The following list represents typical examples of responsibilities and is not exhaustive.

- Hot water heating systems (gas and electric), gas boilers, gas and electric heating systems
- Electrical service and communication systems in high rise buildings and individual dwelling units
- Refrigerator, conditioner and other residential appliance repair and maintenance
- Domestic hot water heaters and systems
- Plumbing, such as repair of water leaks, cleaning of clogged sanitary facilities, sump pumps, bath tubs, showers, lavatories and gas lines
- Drywall, floor coverings and countertops
- Painting and preparation of Housing Commission properties and equipment
- Carpentry items such as storm doors, windows, exterior and interior doors, cabinets, aluminum siding, and roofs
- Operation of pest control equipment
- Ground and yard maintenance such as trimming of trees and bushes, watering and re-seeding lawn areas, mowing lawns, raking leaves, etc
- Operate snowplowing equipment and shovel snow
- Repair and installation of cement work, steps, sidewalks, driveways, brick and soil work
- Perform other related duties as required

Position Requirements:

- Required abilities
 - Lift 75 pounds
 - Kneel and bend at waist
 - Stand/work on feet for 8+ hours
 - Operate a motor vehicle
 - Climb ladders
 - Recognize problems, which require maintenance and/or repair
 - Ability to work effectively with other employees and to be able to take directions well
- Desired Skills
 - Training and experience in refrigeration, air conditioning, and heating systems
 - Knowledge and experience in methods, practices, tools for maintenance in plumbing, mechanical, electrical, painting and carpentry
- General
 - Steel toed shoes required



Position Description:	Maintenance Laborer Un-skilled
Reports to:	Maintenance Utility 1 or Maintenance Crew Leader
Supervisor:	Executive Director/or designee
Effective:	05-01-2012
Specific Hiring Requirements:	High School Diploma/GED Valid Michigan Driving License Insurable under CMHC policy
Type:	Full-time (40 hours per week) Part-time (20-30 hours per week) Temporary
Compensation:	Hourly
Review:	Annual

Position Summary:

The Maintenance Laborer Un-skilled is responsible for the performance of a variety of duties, including, but not limited to

- General labor
- Minor repairs
- Painting
- Cleaning
- Assist in repairs under the direction of the Maintenance Crew Leader

The Maintenance Laborer Un-skilled is required to exercise individual initiative, independent judgment and acquired skills.

Work Hours:

Work hours are established by the Executive Director and may change according to the needs of the Housing Commission.

Position Responsibilities:

The following list represents typical examples of responsibilities and is not exhaustive.

- Painting and preparation of Housing Commission properties and equipment
- Assist in carpentry, electrical, plumbing and heating, installation, repair and maintenance, and custodial duties
- Assist in the repair of cement work, steps, sidewalks and driveways
- Ground and yard maintenance such as trimming of trees and bushes, watering and re-seeding lawn areas, mowing lawns, raking leaves, etc
- Operate snowplowing equipment and shovel snow
- Assist other employees in performance of their duties
- Perform other related duties as required

Position Requirements:

- Required abilities
 - Lift 75 pounds
 - Kneel and bend at waist
 - Stand/work on feet for 8+ hours
 - Operate a motor vehicle
 - Climb ladders
 - Understand and execute written and verbal directions
 - Ability to work effectively with other employees and to be able to take directions well
- Desired Skills
 - Two (2) years of experience in home maintenance or home repair service
- General
 - Steel toed shoes required

Original Inspection/Work Order Log

Name				Additional Notes:		
circle one						
Site -----	CT	HV	Scat			
Address/Apt #						
# of Rooms						
Condition at inspection						
Date	Start time	End time	Total Time	Code #	List of Code #'s	Materials, etc
Insp/Checkout / /14 Maint. Compl: / /14 Rent by: / /14					Removals:	Materials, Services, Notes:
					100 Remove Trash/Debris	
					101 Remove Lrg Items	
					102 Remove Carpeting	
					103 Remove AC Unit	
					104	
					105	
					General Cleaning:	
					200 Wash Walls, etc	
					201 Wash Windows	
					202 Bathroom Fixtures	
					203 Bathroom Other	
					204 Kitchen Appliances	
					205 Kitchen Cupboards	
					206 Kitchen Other	
					207 Bedroom	
					208 Living Room	
					209 Closets/Utility Room	
					Flooring:	
					300 Sweep, Mop Floors	
					301 Strip, Wax Floors	
					302 Vacuum Carpet(s)	
					303 Treat Stains	
					304 Shampoo Carpet(s)	
					Painting:	
					400 Patching/Sanding	
					401 Other Prep	
					402 Prime Surfaces	
					403 Paint Surfaces	
					404 Finish Work	
					405 Touch-up Only	

Date	Start time	End time	Total Time	Code #	List of Code #'s	Materials, etc
					<u>Repairs\Replacements:</u>	
					500 Repairs to Plumbing	
					501 Repairs to Electrical	
					502 Repair Windows/Doors	
					503 Repairs to Flooring	
					504 Repairs to Carpet	
					505 Repairs: Other	
					506 Replace Fixtures	
					507 Replace Locks	
					508 Replace Flooring	
					509 Replace Carpeting	
					510 Replace Other	
					<u>Special Needs:</u>	
					600 Lawn/Outerside Areas	
					601 Shed/Out-Buildings	
					602 Pet Odor/Damage	
					603 Excess Grease/Smoke	
					604 Other	
					<u>Final Prep:</u>	
					700 Test Plumbing Fixtures	
					701 Test Appliances	
					702 Test Smoke Alarms	
					703 Test Lighting	
					704 Replace Bulbs/Batteries	
Total Hours						

Other labor and materials:

Signature: _____
 Administrator
 Date: _____

Signature: _____
 Maintenance
 Date: _____

Work Order Form

Work Order #: 13897 **Type: Other**

RECEIVED:	Date	Time	Taken By	Emergency	Priority	Permission to Enter
	02/27/2014	11:29 AM	Beverly Pahoski	No	3:General 2 - 20 days	Yes

Smoke Detector Status: _____ Passed _____ Failed **Housekeeping Status:** _____ Good _____ Average _____ Poor

Work Order Description: Bedroom light needs to be replaced - Thank you

Tenant-Unit or Area:

273 6th Ave #207
Manistee, MI 49660

P-Prj-Unit-Sq
PH-001-0207-02
Public Housing

Phone Numbers Home:

Work:

Cell:

Name, Date, Time ASSIGNED	Date & Time COMPLETED	Total Hours
	02/27/2014 11:29 AM	

Remarks: _____

Labor:	Doneby	Hours	Rate	Total Cost	Tenant Cost	Doneby	Hours	Rate	Total Cost	Tenant Cost

Materials:	Description	Quantity	Unit Cost	Total Cost	Tenant Cost	Description	Quantity	Unit Cost	Total Cost	Tenant Cost

Mileage:	Description	Start	End	Total Cost	Tenant Cost	Description	Start	End	Total Cost	Tenant Cost

Contractor:	Contractor	Total Cost	Tenant Cost	Contractor	Total Cost	Tenant Cost

Preparer Signature: _____ Date: _____

Tenant Signature: _____ Date: _____

MANISTEE HOUSING COMMISSION Housekeeping Inspection Checklist

Unit # _____

Date _____

	Standard	Compliant	
		Yes	No
General Interior			
Walls	No holes and scuffs; no dirt, grease, cobwebs, or fingerprints		
Floors	Swept or vacuumed clean, dry and free of hazards		
Ceilings	Have no tenant caused stains or damage and are free of cobwebs		
Light Fixtures	No dust build-up; light covers in place and unbroken		
Windows	Operable; Shades/blinds intact; no broken/cracked glass; workable locks		
Woodwork	No dirt buildup, gouges or deep scratches		
Doors	No surface damage; free of grease and fingerprints; workable locks; secure hinges		
Heating Unit & Water Heater Closet	Access unblocked; no heavy dust or lint buildup; not used for storage; water heater has not been adjusted by tenant		
Infestation	No evidence; bait stations and traps clean		
Electrical Hazards	No electrical cords run loosely across floor; no overloads; no hazards		
Trash	No trash in unit; trash properly disposed		
Evidence of Pets	Liter box, cage and/or tank clean and odor free; no evidence of urine or damage cause by pets		
Kitchen			
Stove	Surface clean; gas orifices unblocked; knobs, grates & racks in place		
Refrigerator	Reasonably clean; no unpleasant odors; doors close properly; less than 1/2" buildup of ice		
Cabinet Surfaces	No grease or spilled food; no open food containers; no cuts or gouges; upper cabinets not overloaded; pipes under sink easily accessible		
Exhaust Fan	Free of grease buildup		
Sink	No evidence of grease or garbage in drain; not used for storage of dirty dishes or utensils; drains freely		
Food Storage	No spilled foods; reasonably neat		
Trash	Stored in covered container; not scattered throughout unit		
Bathroom(s)			
Toilet/Tank	Surface free of stains; flushed & odor free; seat securely attached		
Tub/Shower	No mold or mildew; no holes or other damage; curtain in place around shower		
Lavatory/Countertop	Clean and clutter free; no electrical hazards from appliances		
Exhaust Fan	Free of dust buildup		
Storage Areas			
Linen Closet	Clean and uncluttered; doors and shelves secure and in place		
Other Closets	Clean; no damage to doors; rods and shelves in place; no flammable storage		
Other Storage Areas	Clean and free of hazards		
Exterior			
Yards/Grassy Areas	Free of debris, trash, toys, ruts and vehicles; no indoor furniture on yard		
Exterior Walls	Free of graffiti		
Porches	Swept and free of hazards; clear access to unit; no indoor furniture (if porch is exposed to weather); no graffiti or other marks		
Steps	Swept and free of tripping hazards		
Sidewalks	Free of toys, rocks, debris and other tripping hazards		
Storm/Screen Doors	Reasonably clean with screens and/or glass intact; no damage		
Parking Area	No unauthorized vehicles; no evidence of inoperable vehicles or vehicle repairs; no recent grease or oil spots		
Hallway/Stairwell	Swept clean and free of debris and other tripping hazards		
Laundry Area	Swept clean; no piled up laundry; lint removed from dryer; vented outside		
Utility/Storage Area	Free of trash, vehicle parts and other flammable materials		
Discarded food/grease	No grease or food disposal outside unit; no feeding dishes for animals outside unit.		
Other	Laundry and yard tools not left out overnight		

Comments: _____

Excellent (*fully compliant*) Satisfactory (*NO marked 1 – 3 times*) Noncompliant (*NO marked 4 or more times*)

Signature: PHA Inspector

Signature: Tenant

Follow-up Action: None Letter & Reinspect Housekeeping Classes Terminate Lease (*repeated noncompliance*)
Z:\2004\Authority Policies\Master Base Policies\Miscellaneous Policies Masters\Housekeeping Inspection Checklist Master.doc

Uniform Physical Condition Standards - Comprehensive Listing
Inspectable Area: Site

Property ID / Name: _____

Inspection Date: _____

Inspectable Item	Observable Deficiency	NOD	Level			NA	H&S
			1	2	3		
Fencing and Gates	Damaged/Falling/Leaning						NLT
	Holes						NLT
	Missing Sections						NLT
Grounds	Erosion/Rutting Areas						NLT
	Overgrown/Penetrating Vegetation						
	Ponding/Site Drainage						
Health & Safety	Air Quality - Sewer Odor Detected						NLT
	Air Quality - Propane/Natural Gas/Methane Gas Detected						LT
	Electrical Hazards - Exposed Wires/Open Panels						LT
	Electrical Hazards - Water Leaks on/near Electrical Equipment						LT
	Flammable Materials - Improperly Stored						NLT
	Garbage and Debris - Outdoors						NLT
	Hazards - Other						NLT
	Hazards - Sharp Edges						NLT
	Hazards - Tripping						NLT
	Infestation - Insects						NLT
Infestation - Rats/Mice/Vermin						NLT	
Mailboxes/Project Signs	Mailbox Missing/Damaged						
	Signs Damaged						
Market Appeal	Graffiti						
	Litter						
Parking Lots/Driveways/Roads	Cracks						
	Ponding						
	Potholes/Loose Material						
	Settlement/Heaving						
Play Areas and Equipment	Damaged/Broken Equipment						NLT
	Deteriorated Play Area Surface						
Refuse Disposal	Broken/Damaged Enclosure-Inadequate Outside Storage Space						
Retaining Walls	Damaged/Falling/Leaning						NLT
Storm Drainage	Damaged/Obstructed						
Walkways/Steps	Broken/Missing Hand Railing						NLT
	Cracks/Settlement/Heaving						
	Spalling						

- In order to accurately categorize a deficiency as a "Level 1", "Level 2" or "Level 3" (including independent Health & Safety items), you must refer to the Final Dictionary of Deficiency Definitions (PASS) Version 2.3, dated 03/08/2000. This document can be found at "http://www.hud.gov/offices/reac/pdf/pass_dict2.3.pdf" (325 Pages, 343 KB)
- Additional clarification to these definitions is contained in the REAC PASS Compilation Bulletin which can be found at "http://www.hud.gov/offices/reac/pdf/pass_bulletin.pdf" (24 Pages, 275 KB)
- Only level 3 is applied to independent Health & Safety deficiencies.
- In the H&S column, NLT is a "Non-Life Threatening" Health & Safety concern whereas LT is a "Life Threatening" concern which calls for immediate attention or remedy and will show up on the Exigent Health and Safety Report at the end of an inspection.

Uniform Physical Condition Standards - Comprehensive Listing

Inspectable Area: Building Exterior

Property ID / Name: _____

Inspection Date: _____

Building Number: _____

Inspectable Item	Observable Deficiency	NOD	Level			NA	H&S
			1	2	3		
Doors	Damaged Frames/Threshold/Lintels/Trim						NLT
	Damaged Hardware/Locks						
	Damaged Surface (Holes/Paint/Rusting/Glass)						
	Damaged/Missing Screen/Storm/Security Door						NLT
	Deteriorated/Missing Caulking/Seals						
	Missing Door						
Fire Escapes	Blocked Egress/Ladders						LT
	Visibly Missing Components						LT
Foundations	Cracks/Gaps						
	Spalling/Exposed Rebar						
Health and Safety	Electrical Hazards - Exposed Wires/Open Panels						LT
	Electrical Hazards - Water Leaks on/near Electrical Equipment						LT
	Emergency Fire Exits - Emergency/Fire Exits Blocked/Unusable						LT
	Emergency Fire Exits - Missing Exit Signs						NLT
	Flammable/Combustible Materials - Improperly Stored						NLT
	Garbage and Debris - Outdoors						NLT
	Hazards - Other						NLT
	Hazards - Sharp Edges						NLT
	Hazards - Tripping						NLT
	Infestation - Insects						NLT
	Infestation - Rats/Mice/Vermin						NLT
Lighting	Broken Fixtures/Bulbs						
Roofs	Damaged Soffits/Fascia						
	Damaged Vents						
	Damaged/Clogged Drains						
	Damaged/Torn Membrane/Missing Ballast						
	Missing/Damaged Components from Downspout/Gutter						
	Missing/Damaged Shingles						
	Ponding						
Walls	Cracks/Gaps						
	Damaged Chimneys						NLT
	Missing/Damaged Caulking/Mortar						
	Missing Pieces/Holes/Spalling						
	Stained/Peeling/Needs Paint						
Windows	Broken/Missing/Cracked Panes						NLT
	Damaged Sills/Frames/Lintels/Trim						
	Damaged/Missing Screens						
	Missing/Deteriorated Caulking/Seals/Glazing Compound						
	Peeling/Needs Paint						
	Security Bars Prevent Egress						LT

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Uniform Physical Condition Standards - Comprehensive Listing
Inspectable Area: Building Systems

Property ID / Name: _____
 Building Number: _____

Inspection Date: _____

Inspectable Item	Observable Deficiency	NOD	Level			NA	H&S
			1	2	3		
Domestic Water	Leaking Central Water Supply						
	Misaligned Chimney/Ventilation System						LT
	Missing Pressure Relief Valve						NLT
	Rust/Corrosion on Heater Chimney						NLT
	Water Supply Inoperable						NLT
Electrical System	Blocked Access/Improper Storage						NLT
	Burnt Breakers						NLT
	Evidence of Leaks/Corrosion						NLT
	Frayed Wiring						
	Missing Breakers/Fuses						LT
	Missing Covers						LT
Elevators	Not Operable						NLT
Emergency Power	Auxiliary Lighting Inoperable						
	Run-Up Records/Documentation Not Available						
Fire Protection	Missing Sprinkler Head						NLT
	Missing/Damaged/Expired Extinguishers						LT
Health & Safety	Air Quality - Mold and/or Mildew Observed						NLT
	Air Quality - Propane/Natural Gas/Methane Gas Detected						LT
	Air Quality - Sewer Odor Detected						NLT
	Electrical Hazards - Exposed Wires/Open Panels						LT
	Electrical Hazards - Water Leaks on/near Electrical Equipment						LT
	Elevator - Tripping						NLT
	Emergency Fire Exits - Emergency/Fire Exits Blocked/Unusable						LT
	Emergency Fire Exits - Missing Exit Signs						NLT
	Flammable Materials - Improperly Stored						NLT
	Garbage and Debris - Indoors						NLT
	Hazards - Other						NLT
	Hazards - Sharp Edges						NLT
	Hazards - Tripping						NLT
	Infestation - Insects						NLT
	Infestation - Rats/Mice/Vermin						NLT
HVAC	Boiler/Pump Leaks						
	Fuel Supply Leaks						NLT
	General Rust/Corrosion						NLT
	Misaligned Chimney/Ventilation System						LT
Roof Exhaust System	Roof Exhaust Fan(s) Inoperable						
Sanitary System	Broken/Leaking/Clogged Pipes or Drains						NLT
	Missing Drain/Cleanout/Manhole Covers						

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Uniform Physical Condition Standards - Comprehensive Listing
Inspectable Area: Common Areas

Property ID / Name: _____

Inspection Date: _____

Building Number: _____

X	Inspectable Item Location	Observable Deficiency	NOD	Level			NA	H&S
				1	2	3		
	Basement/Garage/Carport	Baluster/Side Railings - Damaged						
	Closet/Utility/Mechanical	Cabinets - Missing/Damaged						
	Community Room	Call for Aid - Inoperable						NLT
	Day Care	Ceiling - Bulging/Buckling						
	Halls/Corridors/Stairs	Ceiling - Holes/Missing Tiles/Panels/Cracks						
	Kitchen	Ceiling - Peeling/Needs Paint						
	Laundry Room	Ceiling - Water Stains/Water Damage/Mold/Mildew						
	Lobby	Countertops - Missing/Damaged						
	Office	Dishwasher/Garbage Disposal - Inoperable						
	Other Community Spaces	Doors - Damaged Frames/Threshold/Lintels/Trim						NLT
	Patio/Porch/Balcony	Doors - Damaged Hardware/Locks						
	Restrooms/Pool Structures	Doors - Damaged Surface (Holes/Paint/Rust/Glass)						
	Storage	Doors - Damaged/Missing Screen/Storm/Security Door						NLT
		Doors - Deteriorated/Missing Seals (Entry Only)						
		Doors - Missing Door						
		Dryer Vent -Missing/Damaged/Inoperable						
		Electrical - Blocked Access to Electrical Panel						NLT
		Electrical - Burnt Breakers						NLT
		Electrical - Evidence of Leaks/Corrosion						NLT
		Electrical - Frayed Wiring						
		Electrical - Missing Breakers						LT
		Electrical - Missing Covers						LT
		Floors - Bulging/Buckling						
		Floors - Floor Covering Damaged						
		Floors - Missing Floor/Tiles						
		Floors - Peeling/Needs Paint						
		Floors - Rot/Deteriorated Subfloor						
		Floors - Water Stains/Water Damage/Mold/Mildew						
		GFI - Inoperable						NLT
		Graffiti						
		HVAC - Convection/Radiant Heat System Covers Missing/Damaged						
		HVAC - General Rust/Corrosion						
		HVAC - Inoperable						
		HVAC - Misaligned Chimney/Ventilation System						LT
		HVAC - Noisy/Vibrating/Leaking						
		Lavatory Sink - Damaged/Missing						NLT
		Lighting - Missing/Damaged/Inoperable Fixture						
		Mailbox - Missing/Damaged						
		Outlets/Switches/Cover Plates - Missing/Broken						LT
		Pedestrian/Wheelchair Ramp						
		Plumbing - Clogged Drains						NLT
		Plumbing - Leaking Faucet/Pipes						NLT
		Range Hood /Exhaust Fans - Excessive Grease/Inoperable						
		Range/Stove - Missing/Damaged/Inoperable						
		Refrigerator - Damaged/Inoperable						
		Restroom Cabinet - Damaged/Missing						
		Shower/Tub - Damaged/Missing						
		Sink - Missing/Damaged						NLT
		Smoke Detector - Missing/Inoperable						LT
		Stairs - Broken/Damaged/Missing Steps						NLT
		Stairs - Broken/Missing Hand Railing						NLT
		Ventilation/Exhaust System - Inoperable						
		Walls - Bulging/Buckling						
		Walls - Damaged						
		Walls - Damaged/Deteriorated Trim						
		Walls - Peeling/Needs Paint						
		Walls - Water Stains/Water Damage/Mold/Mildew						
		Water Closet/Toilet - Damaged/Clogged/Missing						
		Windows - Cracked/Broken/Missing Panes						NLT
		Windows - Damaged Window Sill						
		Windows - Inoperable/Not Lockable						NLT

	Windows - Missing/Deteriorated Caulking/Seals/Glazing Compound						
	Windows - Peeling/Needs Paint						
	Windows - Security Bars Prevent Egress						LT
Health & Safety	Air Quality - Mold and/or Mildew Observed						NLT
	Air Quality - Propane/Natural Gas/Methane Gas Detected						LT
	Air Quality - Sewer Odor Detected						NLT
	Electrical Hazards - Exposed Wires/Open Panels						LT
	Electrical Hazards - Water Leaks on/near Electrical Equipment						LT
	Emergency Fire Exits - Emergency/Fire Exits Blocked/Unusable						LT
	Emergency Fire Exits - Missing Exit Signs						NLT
	Flammable/Combustible Materials - Improperly Stored						NLT
	Garbage and Debris - Indoors						NLT
	Garbage and Debris - Outdoors						NLT
	Hazards - Other						NLT
	Hazards - Sharp Edges						NLT
	Hazards - Tripping						NLT
	Infestation - Insects						NLT
	Infestation - Rats/Mice/Vermin						NLT
Pools and Related Structures	Fencing - Damaged/Not Intact						
	Pool - Not Operational						
Trash Collection Areas	Chutes - Damaged/Missing Components						

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Inspectable Area: Unit

Property ID / Name: _____

Inspection Date: _____

Building/Unit Nbr: _____

Inspectable Item	Observable Deficiency	NOD	Level			NA	H&S
			1	2	3		
Bathroom	Bathroom Cabinets - Damaged/Missing						
	Lavatory Sink - Damaged/Missing						NLT
	Plumbing - Clogged Drains						NLT
	Plumbing - Leaking Faucet/Pipes						NLT
	Shower/Tub - Damaged/Missing						NLT
	Ventilation/Exhaust System - Inoperable						
	Water Closet/Toilet - Damaged/Clogged/Missing						NLT
Call-for-Aid	Inoperable						NLT
Ceiling	Bulging/Buckling						
	Holes/Missing Tiles/Panels/Cracks						
	Peeling/Needs Paint						
	Water Stains/Water Damage/Mold/Mildew						
Doors	Damaged Frames/Threshold/Lintels/Trim						NLT
	Damaged Hardware/Locks						
	Damaged/Missing Screen/Storm/Security Door						NLT
	Damaged Surface - Holes/Paint/Rusting/Glass						
	Deteriorated/Missing Seals (Entry Only)						
	Missing Door						NLT
Electrical System	Blocked Access to Electrical Panel						NLT
	Burnt Breakers						NLT
	Evidence of Leaks/Corrosion						NLT
	Frayed Wiring						
	GFI - Inoperable						NLT
	Missing Breakers/Fuses						LT
	Missing Covers						LT
Floors	Bulging/Buckling						
	Floor Covering Damage						
	Missing Flooring Tiles						
	Peeling/Needs Paint						
	Rot/Deteriorated Subfloor						
	Water Stains/Water Damage/Mold/Mildew						
Health & Safety	Air Quality - Mold and/or Mildew Observed						NLT
	Air Quality - Sewer Odor Detected						NLT
	Air Quality - Propane/Natural Gas/Methane Gas Detected						LT
	Electrical Hazards - Exposed Wires/Open Panels						LT
	Electrical Hazards - Water Leaks on/near Electrical Equipment						LT
	Emergency Fire Exits - Emergency/Fire Exits Blocked/Unusable						LT
	Emergency Fire Exits - Missing Exit Signs						NLT
	Flammable Materials - Improperly Stored						NLT
	Garbage and Debris - Indoors						NLT
	Garbage and Debris - Outdoors						NLT
	Hazards - Other						NLT
	Hazards - Sharp Edges						NLT
	Hazards - Tripping						NLT
	Infestation - Insects						NLT
Infestation - Rats/Mice/Vermin						NLT	
Hot Water Heater	Misaligned Chimney/Ventilation System						LT
	Inoperable Unit/Components						NLT
	Leaking Valves/Tanks/Pipes						
	Pressure Relief Valve Missing						NLT
	Rust/Corrosion						NLT
HVAC System	Convection/Radiant Heat System Covers Missing/Damaged						
	Inoperable						
	Misaligned Chimney/Ventilation System						LT

	Noisy/Vibrating/Leaking						
	Rust/Corrosion						
Kitchen	Cabinets - Missing/Damaged						NLT
	Countertops - Missing/Damaged						NLT
	Dishwasher/Garbage Disposal - Inoperable						
	Plumbing - Clogged Drains						NLT
	Plumbing - Leaking Faucet/Pipes						NLT
	Range Hood/Exhaust Fans - Excessive Grease/Inoperable						
	Range/Stove - Missing/Damaged/Inoperable						
	Refrigerator-Missing/Damaged/Inoperable						NLT
	Sink - Damaged/Missing						NLT
Laundry Area (Room)	Dryer Vent - Missing/Damaged/Inoperable						
Lighting	Missing/Inoperable Fixture						NLT
Outlets/Switches	Missing						LT
	Missing/Broken Cover Plates						LT
Patio/Porch/Balcony	Baluster/Side Railings Damaged						
Smoke Detector	Missing/Inoperable						LT
Stairs	Broken/Damaged/Missing Steps						NLT
	Broken/Missing Hand Railing						NLT
Walls	Bulging/Buckling						
	Damaged						
	Damaged/Deteriorated Trim						
	Peeling/Needs Paint						
	Water Stains/Water Damage/Mold/Mildew						
Windows	Cracked/Broken/Missing Panes						NLT
	Damaged Window Sill						
	Missing/Deteriorated Caulking/Seals/Glazing Compound						
	Inoperable/Not Lockable						NLT
	Peeling/Needs Paint						
	Security Bars Prevent Egress						LT

- In order to accurately categorize a deficiency as a "Level 1", "Level 2" or "Level 3" (including independent Health & Safety items), you must refer to the Final Dictionary of Deficiency Definitions (PASS) Version 2.3, dated 03/08/2000. This document can be found at "http://www.hud.gov/offices/reac/pdf/pass_dict2.3.pdf" (325 Pages, 343 KB)

- Additional clarification to these definitions is contained in the REAC PASS Compilation Bulletin which can be found at "http://www.hud.gov/offices/reac/pdf/pass_bulletin.pdf" (24 Pages, 275 KB)

- Only level 3 is applied to independent Health & Safety deficiencies.

- In the H&S column, NLT is a "Non-Life Threatening" Health & Safety concern whereas LT is a "Life Threatening" concern which calls for immediate attention or remedy and will show up on the Exigent Health and Safety Report at the end of an inspection.

2010-2013 Comparison				
Total Units: 214	FY 2013	FY 2012	FY 2011	FY 2010
HUD Operating Reserve	\$ 350,490.36	\$ 354,686.86	\$ 305,326.00	\$ 282,022.00
Reserve Months	3.89	3.94	3.39	3.13
Operating Income				
Rental Income				
3110-Dwelling Rental	\$ 600,793.00	\$ 596,898.06	\$ 577,242.93	\$ 568,513.50
3120-Excess Utilities	\$ 8,830.19	\$ 11,468.62	\$ 9,859.83	\$ 9,706.67
Total Rental Income	\$ 609,623.19	\$ 608,366.68	\$ 587,102.76	\$ 578,220.17
Revenues-HUD PHA Grants				
3401.1-Operating Grants	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
3401.2-Operating Subsidy	\$ 396,700.00	\$ 438,226.00	\$ 305,326.00	\$ 282,022.00
Total HUD PHA Grants	\$ 396,700.00	\$ 478,226.00	\$ 345,326.00	\$ 322,022.00
Nonrental Income				
3610-Interest Income-Gen. Fund.	\$ 1,546.92	\$ 1,353.34	\$ 1,044.57	\$ 1,136.63
3689-Tenant Income--Cable TV	\$ 52,377.86	\$ 53,914.07	\$ 48,145.87	\$ -
3690-Tenant Income	\$ 23,724.67	\$ 23,147.89	\$ 14,657.99	\$ 28,832.89
3690.1-Non-Tenant Income	\$ 10,261.84	\$ 7,877.75	\$ 13,532.41	\$ 74,637.87
3690.2-Gain/Loss-Sale of Fixed Assets	\$ -	\$ 4,001.00	\$ -	\$ -
3690.4-Laundry Income	\$ 8,393.55	\$ 8,192.23	\$ 8,263.38	\$ 4,125.70
3690.5-Pop-Machine Income	\$ 102.92	\$ 857.87	\$ 227.40	\$ 392.83
3690.6-Fraud Recovery Revenue	\$ 2,301.60	\$ 382.10	\$ -	\$ 1,198.25
3690.7-Management Fee (DVG Homes)	\$ -	\$ -	\$ -	\$ 8,075.00
3690.8-Health Reimb. Retirees	\$ -	\$ 2,478.85	\$ 5,453.47	\$ -
Total Nonrental Income	\$ 98,709.36	\$ 102,205.10	\$ 91,325.09	\$ 118,399.17
Total Operating Income	\$ 1,105,032.55	\$ 1,188,797.78	\$ 1,023,753.85	\$ 1,018,641.34

2010-2013 Comparison				
Total Units: 214	FY 2013	FY 2012	FY 2011	FY 2010
Operating Expenses				
Routine Expenses				
Administration				
4110-Administrative Salaries	\$ 158,949.64	\$ 160,917.70	\$ 125,439.56	\$ 157,063.43
4111-Admin Wage-Contracted	\$ -	\$ -	\$ 3,027.20	\$ -
4130-Legal Expenses	\$ 19,522.65	\$ 16,384.30	\$ 8,173.90	\$ 16,812.52
4140-Staff Training	\$ 541.11	\$ 40.00	\$ 495.00	\$ 5,174.37
4150-Travel Expenses	\$ 1,256.64	\$ 764.51	\$ 2,233.79	\$ 5,513.89
4170-Accounting Fees	\$ 10,101.73	\$ 10,974.06	\$ 10,357.32	\$ 19,468.53
4171-Auditing	\$ 8,700.00	\$ 8,500.00	\$ 8,625.00	\$ 9,365.00
4172-Consulting	\$ -	\$ -	\$ -	\$ -
4182-Employee Benefits-Admin	\$ 48,309.05	\$ 41,818.86	\$ 51,295.52	\$ 89,770.40
4185-Telephone	\$ 14,601.14	\$ 10,076.79	\$ 15,630.91	\$ 17,228.85
4190.1-Publications	\$ 175.00	\$ -	\$ 216.00	\$ 1,789.50
4190.2-Membership Dues and Fees	\$ 1,456.50	\$ 1,191.50	\$ 911.50	\$ 3,971.50
4190.3-Admin Service Contracts**	\$ 21,318.96	\$ 11,546.73	\$ 7,379.74	\$ 5,237.11
4190.4-Office Supplies	\$ 9,084.42	\$ 7,269.57	\$ 6,267.96	\$ 7,127.92
4190.5-Other Sundry-Misc	\$ 10,777.97	\$ 13,231.92	\$ 10,850.82	\$ 15,161.82
Total Administration	\$ 304,794.81	\$ 282,715.94	\$ 250,904.22	\$ 353,684.84
Tenant Services				
4210-Tenant Services - Salaries	\$ -	\$ 835.00	\$ -	\$ -
4220-Rec., Pub., & Other Services	\$ -	\$ 529.62	\$ 2,925.00	\$ 11,294.21
4221- Resident Employee Stipend	\$ 10,603.00	\$ 6,475.00	\$ 6,300.00	\$ -
4222-Employee Benefits - Tenant Services	\$ 388.88	\$ 63.88	\$ -	\$ -
4230-Contract Costs: Cable & Other	\$ 47,064.26	\$ 45,110.16	\$ 41,786.16	\$ (3,291.71)
Total Tenant Services	\$ 58,056.14	\$ 53,013.66	\$ 51,011.16	\$ 8,002.50
Utilities				
4310-Water & Sewer	\$ 47,286.47	\$ 37,314.41	\$ 33,300.24	\$ 40,097.40
4320-Electricity	\$ 107,814.80	\$ 100,254.16	\$ 98,516.99	\$ 97,024.02
4330-Gas	\$ 31,453.09	\$ 30,921.15	\$ 40,966.86	\$ 48,718.55
Energy Performance Contract Savings	\$ -	\$ -	\$ -	\$ -
Total Utilities	\$ 186,554.36	\$ 168,489.72	\$ 172,784.09	\$ 185,839.97

2010-2013 Comparison				
Total Units: 214	FY 2013	FY 2012	FY 2011	FY 2010
Ordinary Maint. & Operation				
4410-Labor, Maintenance	\$ 89,458.02	\$ 138,100.56	\$ 113,993.19	\$ 129,941.23
4420-Materials**	\$ 46,794.65	\$ 38,524.24	\$ 28,218.87	\$ 29,101.94
4430.02-Heating & Cooling Contracts**	\$ 21,339.18	\$ 8,548.03	\$ 13,146.04	\$ 7,497.98
4430.03-Snow Removal Maintenance	\$ -	\$ -	\$ -	\$ 440.00
4430.04-Elevator Contracts	\$ 13,688.61	\$ 15,689.28	\$ 12,624.04	\$ 14,891.46
4430.05-Landscape & Grounds Maintenance	\$ 14,311.42	\$ 1,200.00	\$ 3,175.00	\$ 1,350.00
4430.06-Unit Turn Around Contracts	\$ 19,944.50	\$ 13,569.95	\$ 1,672.50	\$ -
4430.07-Electrical Contracts	\$ 7,065.17	\$ 3,397.25	\$ 1,022.94	\$ 3,196.90
4430.08-Plumbing Contracts	\$ 6,881.38	\$ 2,543.52	\$ 420.00	\$ 198.80
4430.09-Extermination Contracts	\$ 1,700.00	\$ 150.00	\$ -	\$ 494.66
4430.01-City Inspections	\$ -	\$ -	\$ -	\$ -
4430.11-Routine Maintenance Contracts	\$ 7,290.37	\$ 3,501.61	\$ 2,423.57	\$ 5,235.04
4430.12-Miscellaneous Contracts**	\$ 14,612.48	\$ 7,381.84	\$ 2,610.22	\$ 2,962.37
4431-Garbage Removal	\$ 13,217.45	\$ 10,520.04	\$ 8,039.26	\$ 6,096.69
4433-Employee Benefits-Maintenance	\$ 52,990.55	\$ 42,492.06	\$ 58,122.12	\$ 89,777.30
4434-Employee Benefits-Retirees	\$ 1,200.00	\$ 5,835.20	\$ 12,286.44	\$ 10,611.73
4440-Staff Training-Maintenance	\$ 1,196.00	\$ -	\$ -	\$ 175.00
4441-Staff Travel-Maintenance	\$ -	\$ -	\$ -	\$ -
Total Ordinary Maintenance & Operations	\$ 311,689.78	\$ 291,453.58	\$ 257,754.19	\$ 301,971.10
Protective Services				
4480-Security Contract Costs	\$ 3,164.04	\$ 3,235.09	\$ 3,042.56	\$ 3,446.80
Total Protective Services	\$ 3,164.04	\$ 3,235.09	\$ 3,042.56	\$ 3,446.80
General Expense				
4510-Insurance	\$ 67,178.62	\$ 75,255.22	\$ 77,823.22	\$ 79,264.65
4520-Payment in Lieu of Taxes	\$ 39,251.20	\$ 40,810.61	\$ 38,412.64	\$ 36,183.81
4550-Compensated Absences	\$ 5,243.29	\$ 3,194.62	\$ 4,486.94	\$ (10,263.87)
4570-Collection Losses	\$ 14,898.58	\$ 20,503.44	\$ 10,127.21	\$ 11,425.48
4580-Interest Expense	\$ 76,958.06	\$ 77,619.53	\$ 75,612.34	\$ 78,778.22
4590-Other General Expenses	\$ -	\$ 107.77	\$ 3,444.70	\$ 11,551.67
Total General Expenses	\$ 203,529.75	\$ 217,491.19	\$ 209,907.05	\$ 206,939.96
Total Routine Expense	\$ 1,067,788.88	\$ 1,016,399.18	\$ 945,403.27	\$ 1,059,885.17

2010-2013 Comparison				
Total Units: 214	FY 2013	FY 2012	FY 2011	FY 2010
Non-Routine Expenses				
Extraordinary Maintenance	\$ 2,068.75	\$ 1,418.47	\$ -	\$ -
Total Extraordinary Maintenance	\$ 2,068.75	\$ 1,418.47	\$ -	\$ -
Casualty Losses-Not Cap.				
4620.2-Casualty Losses--Materials	\$ -	\$ -	\$ 9,368.15	\$ -
4620.3-Casualty Losses--Contract Costs	\$ 21,930.80	\$ 3,260.08	\$ 34,250.09	\$ -
4620.4-Insurance Proceeds	\$ (16,930.80)	\$ (2,260.08)	\$ (42,618.24)	\$ -
Total Casualty Losses	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Total Non-Routine Expenses	\$ 7,068.75	\$ 2,418.47	\$ 1,000.00	\$ -
Total Operating Expenses	\$ 1,074,857.63	\$ 1,018,817.65	\$ 946,403.27	\$ 1,059,885.17
Operating Income (Loss)	\$ 30,174.92	\$ 169,980.13	\$ 77,350.58	\$ (41,243.83)
Depreciation Expenses				
4800-Depreciation-Current Year	\$ 316,408.69	\$ 344,619.09	\$ 373,460.01	\$ 304,678.99
Total Depreciation Expense	\$ 316,408.69	\$ 344,619.09	\$ 373,460.01	\$ 304,678.99
Surplus Credits & Charges				
6010-Prior Year Adj.-Affecting RR	\$ (1,781.92)	\$ -	\$ (76,457.34)	\$ 47,037.81
6020-Prior Year Adj.-Not Affecting RR				\$ (8,587.30)
Total Surplus Credits & Charges	\$ (1,781.92)	\$ -	\$ (76,457.34)	\$ 38,450.51
Capital Expenditures				
7510-Principal Payments EPC	\$ 12,398.98	\$ 8,656.92	\$ 5,249.93	\$ 6,795.03
7520-Replacement of Equipment***	\$ 17,073.80	\$ 4,460.00	\$ 350.00	\$ -
7540-Betterments & Additions***	\$ 6,680.56	\$ (4,001.00)	\$ -	\$ -
7590-Operating Expenditures Contra	\$ (36,153.34)	\$ (9,115.92)	\$ (5,599.93)	\$ (6,795.03)
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
HUD Net Income (Loss)	\$ (4,196.50)	\$ 156,863.21	\$ 148,207.99	\$ (95,076.67)
GAAP Net Income (Loss)	\$ (284,451.85)	\$ (174,638.96)	\$ (219,652.09)	\$ (384,373.33)
** Detailed information forthcoming				
***Itemized list forthcoming				

FY 2013 Budget Tracking					
Total Units: 213	Annual-2013	December 2013	2013 YTD Actual	Annual Over (Under)	*December 2013*
					Without Adjustments
Operating Income					
Rental Income					
3110-Dwelling Rental	\$ 600,000.00	\$ 51,035.00	\$ 600,793.00	\$ 793.00	\$ 51,035.00
3120-Excess Utilities	\$ 9,600.00	\$ 621.87	\$ 8,830.19	\$ (769.81)	\$ 621.81
Total Rental Income	\$ 609,600.00	\$ 51,656.87	\$ 609,623.19	\$ 23.19	\$ 51,656.87
Revenues-HUD PHA Grants					
3401.1-Operating Grants	\$ 40,000.00	\$ -	\$ -	\$ (40,000.00)	\$ -
3401.2-Operating Subsidy - 85% Proration	\$ 461,485.00	\$ 32,879.32	\$ 396,700.00	\$ (64,785.00)	\$ 32,879.32
Total HUD PHA Grants	\$ 501,485.00	\$ 32,879.32	\$ 396,700.00	\$ (104,785.00)	\$ 32,879.32
Nonrental Income	\$ 87,660.00	\$ 5,942.49	\$ 98,709.36	\$ 11,049.36	\$ 5,942.49
Total Operating Income	\$ 1,198,745.00	\$ 90,478.68	\$ 1,105,032.55	\$ (93,712.45)	\$ 90,478.68
Operating Expenses					
Routine Expenses					
Administration	\$ 274,481.00	\$ 36,196.52	\$ 299,616.32	\$ 25,135.32	\$ 22,349.83
Unusual Administration	\$ -	\$ 2,302.50	\$ 5,178.49	\$ 5,178.49	\$ 2,302.50
Total Administration	\$ 274,481.00	\$ 38,499.02	\$ 304,794.81	\$ 30,313.81	\$ 24,652.33
Tenant Services	\$ 55,620.00	\$ 3,519.55	\$ 58,056.14	\$ 2,436.14	\$ 4,818.43
Unusual Tenant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tenant Services	\$ 55,620.00	\$ 3,519.55	\$ 58,056.14	\$ 2,436.14	\$ 4,818.43
Utilities	\$ 183,600.00	\$ 14,653.42	\$ 186,554.36	\$ 2,954.36	\$ 15,744.54
Unusual Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utilities	\$ 183,600.00	\$ 14,653.42	\$ 186,554.36	\$ 2,954.36	\$ 15,744.54
Ordinary Maintenance & Operations	\$ 233,223.00	\$ 23,083.52	\$ 296,112.66	\$ 62,889.66	\$ 19,361.08
Unusual Ordinary Maintenance & Operations	\$ -	\$ 1,520.00	\$ -	\$ -	\$ 1,520.00
Total Ordinary Maintenance & Operations	\$ 233,223.00	\$ 24,603.52	\$ 311,689.78	\$ 78,466.78	\$ 20,881.08
Protective Services	\$ 3,500.00	\$ -	\$ 3,164.04	\$ (335.96)	\$ -
Unusual Protective Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Protective Services	\$ 3,500.00	\$ -	\$ 3,164.04	\$ (335.96)	\$ -
General Expenses	\$ 192,378.00	\$ 14,986.25	\$ 181,174.58	\$ (11,203.42)	\$ 37,341.42
Unusual General Expenses	\$ -	\$ 19,355.17	\$ -	\$ -	\$ 19,355.17
Total General Expenses	\$ 192,378.00	\$ 34,341.42	\$ 200,529.75	\$ 8,151.75	\$ 56,696.59
Total Routine Expense	\$ 942,802.00	\$ 118,616.93	\$ 1,067,788.88	\$ 124,986.88	\$ 103,437.80
Non-Routine Expenses					
Extraordinary Maintenance		\$ -	\$ 2,068.75	\$ 2,068.75	\$ -
Total Casualty Losses	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
Total Non-Routine Expenses	\$ -	\$ -	\$ 7,068.75	\$ 7,068.75	\$ -
Total Operating Expenses	\$ 944,802.00	\$ 118,616.93	\$ 1,074,857.63	\$ 130,055.63	\$ 103,437.80
Operating Income (Loss)	\$ 253,943.00	\$ (28,138.25)	\$ 30,174.92	\$ (223,768.08)	\$ (12,959.12)
Total Depreciation Expense	\$ -	\$ 23,643.69	\$ 316,408.69	\$ 316,408.69	\$ 23,643.69
Surplus Credits & Charges	\$ -	\$ -	\$ (1,781.92)	\$ (1,781.92)	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
HUD Net Income (Loss)	\$ 241,543.00	\$ (36,303.39)	\$ (4,196.50)	\$ (245,739.50)	\$ (20,675.26)
GAAP Net Income (Loss)	\$ 253,943.00	\$ (51,781.94)	\$ (284,451.85)	\$ (538,394.85)	\$ (36,602.81)

Unusual Expense Detail:		
Administration		
4150-Travel Expenses	\$ 1,000.00	Will be Reimbursed
4170-Accounting Fees	\$ 312.50	2014 Operating Subsidy Submission
4190.3-Admin Service Contracts	\$ 990.00	New Scanner Installation
Total Administration	\$ 2,302.50	
Ordinary Maint. & Operation		
4430.07-Electrical Contracts	\$ 1,520.00	Light/Flag Pole Installation
Total Ordinary Maintenance & Operations	\$ 1,520.00	
General Expense		
4520-Payment in Lieu of Taxes	\$ 1,811.20	YE Adjustment
4550-Compensated Absences	\$ 4,424.40	Full year - Adjust to 1 month
4570-Collection Losses	\$ 13,119.57	Full year - Adjust to 1 month
Total General Expenses	\$ 19,355.17	

Housing Authority Accounting Specialists
PO Box 545
Sparta, WI 54656
608-272-3209

To the Board of Directors
And Management

Manistee Housing Commission
Public Housing
273 Sixth Avenue
Manistee, MI 49660

Enclosed are the following reports for the month ending December 31, 2013. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

- I. Financial Statements
- II. Journal Register
- III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of December 31, 2013**

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$ 493,067.81
1111.3 - HRA Account	11,185.35
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

Total Cash

504,553.16

Receivables

1122 - Tenants Accounts Receivable	6,588.81
1122.1 - Allowance for Doubtful Accounts	(1,714.54)
1125 - Accounts Receivable - HUD	<u>9,398.02</u>

Total Receivables

14,272.29

Investments

Total Investments

0.00

Prepaid Expenses & Other Assets

1211 - Prepaid Insurance	14,323.54
1290 - Other Prepaid Expenses	<u>16,925.76</u>

Total Prepaid Expenses & Other Assets

31,249.30

Total Current Assets

550,074.75

CAPITAL ASSETS

Land, Structures & Equipment

1400.6 - Land	360,271.62
1400.61 - Land Improvements	85,905.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,789,817.60
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	241,029.69
1400.9 - Furn., Equip., Mach.-Admin	500,042.94
1400.95 - Accumulated Depreciation-ALL	<u>(7,348,071.05)</u>

Total Land, Structures & Equipment

3,293,561.64

TOTAL CAPITAL ASSETS

3,293,561.64

TOTAL ASSETS

\$ 3,843,636.39

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of December 31, 2013**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 61,173.60
2114 - Tenant Security Deposits	56,316.50
2117.10 - United Way	15.00
2117.12 - FSA Withheld	1,018.75
2117.3 - State Income Tax Withheld	721.90
2117.5 - Pension Withheld	<u>1,252.26</u>

Total Accounts Payable

120,498.01

Accrued Liabilities

2131 - EPC Loan - Current	16,500.21
2135 - Accrued Wages/Payroll Taxes Payable	11,414.62
2135.1 - Accrued Comp. Absences-Current	12,114.51
2137 - Payments in Lieu of Taxes	<u>39,251.20</u>

Total Accrued Liabilities

79,280.54

Total Current Liabilities

199,778.55

Non Current Liabilities

2132 - EPC Loan - Noncurrent	1,179,252.93
2135.3 - Accrued Comp. Absences-Non Current	<u>12,914.88</u>

Total Non Current Liabilities

1,192,167.81

Deferred Credits

2240 - Tenants Prepaid Rent	2,283.67
2290 - Other Deferred Credits	<u>1,107.50</u>

Total Deferred Credits

3,391.17

TOTAL LIABILITIES/DEFERRED CREDITS

1,395,337.53

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	569,316.94
2806.1 - Invested in Capital Assets	2,097,808.50
2820 - HUD Operating Reserve - Memo	350,490.36
2820.1 - HUD Operating Reserve-Contra	(350,490.36)
Current Year Profit(Loss) - P/H	(284,451.85)
Current Year Profit(Loss) - 501-10 CFP	52,147.37
Current Year Profit(Loss) - 501-11 CFP	6,337.90
Current Year Profit(Loss) - 501-13 CFP	<u>7,140.00</u>

Total Unreserved Fund Balance

2,448,298.86

TOTAL EQUITY

2,448,298.86

TOTAL LIABILITIES/EQUITY

\$ 3,843,636.39

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT**

For the 1 Month and 12 Months Ended December 31, 2013

Units	1 Month Ended		12 Months		BUDGET	PUM	*OVER/UNDER
	December 31, 2013	PUM	December 31, 2013	PUM			
214							
Operating Income							
Rental Income							
3110 - Dwelling Rental	51,035.00	238.48	600,793.00	233.95	600,000.00	233.64	(793.00)
3120 - Excess Utilities	<u>621.87</u>	2.91	<u>8,830.19</u>	3.44	<u>9,600.00</u>	3.74	<u>769.81</u>
Total Rental Income	51,656.87	241.39	609,623.19	237.39	609,600.00	237.38	(23.19)
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	0.00	0.00	40,000.00	15.58	40,000.00
3401.2 - Operating Subsidy	<u>32,879.32</u>	153.64	<u>396,700.00</u>	154.48	<u>461,485.00</u>	179.71	<u>64,785.00</u>
Total HUD PHA Grants	32,879.32	153.64	396,700.00	154.48	501,485.00	195.28	104,785.00
Nonrental Income							
3610 - Interest Income-Gen. Fund	192.15	0.90	1,546.92	0.60	960.00	0.37	(586.92)
3689 - Tenant Income - Cable TV	4,310.00	20.14	52,377.86	20.40	54,000.00	21.03	1,622.14
3690 - Tenant Income	1,227.88	5.74	23,724.67	9.24	19,800.00	7.71	(3,924.67)
3690.1 - Non-Tenant Income	18.41	0.09	10,261.84	4.00	6,000.00	2.34	(4,261.84)
3690.4 - Laundry Income	0.00	0.00	8,393.55	3.27	6,000.00	2.34	(2,393.55)
3690.5 - Pop Machine Income	0.00	0.00	102.92	0.04	900.00	0.35	797.08
3690.6 - Fraud Recovery Revenue	<u>194.05</u>	0.91	<u>2,301.60</u>	0.90	<u>0.00</u>	0.00	<u>(2,301.60)</u>
Total Nonrental Income	5,942.49	27.77	98,709.36	38.44	87,660.00	34.14	(11,049.36)
Total Operating Income	90,478.68	422.80	1,105,032.55	430.31	1,198,745.00	466.80	93,712.45
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	14,236.53	66.53	158,949.64	61.90	150,616.00	58.65	(8,333.64)
4130 - Legal Expense	3,870.89	18.09	19,522.65	7.60	15,000.00	5.84	(4,522.65)
4140 - Staff Training	0.00	0.00	541.11	0.21	5,000.00	1.95	4,458.89
4150 - Travel Expense	1,000.00	4.67	1,256.64	0.49	2,000.00	0.78	743.36
4170 - Accounting Fees	1,121.99	5.24	10,101.73	3.93	10,200.00	3.97	98.27
4171 - Auditing	8,700.00	40.65	8,700.00	3.39	9,000.00	3.50	300.00
4182 - Employee Benefits - Admin	684.85	3.20	48,309.05	18.81	38,445.00	14.97	(9,864.05)
4185 - Telephone	4,741.06	22.15	14,601.14	5.69	7,800.00	3.04	(6,801.14)
4190.1 - Publications	0.00	0.00	175.00	0.07	0.00	0.00	(175.00)
4190.2 - Membership Dues and Fees	0.00	0.00	1,456.50	0.57	1,020.00	0.40	(436.50)
4190.3 - Admin Service Contracts	2,489.30	11.63	21,318.96	8.30	12,000.00	4.67	(9,318.96)
4190.4 - Office Supplies	1,346.56	6.29	9,084.42	3.54	7,800.00	3.04	(1,284.42)
4190.5 - Other Sundry-Misc.	<u>307.84</u>	1.44	<u>10,777.97</u>	4.20	<u>15,600.00</u>	6.07	<u>4,822.03</u>
Total Administration	38,499.02	179.90	304,794.81	118.69	274,481.00	106.89	(30,313.81)
Tenant Services							
4220 - Rec., Pub., & Other Services	(400.00)	(1.87)	0.00	0.00	0.00	0.00	0.00
4221 - Resident Employee Stipend	65.00	0.30	10,603.00	4.13	10,020.00	3.90	(583.00)
4222 - Employee Benefits - Tenant Services	(63.88)	(0.30)	388.88	0.15	0.00	0.00	(388.88)
4230 - Contract Costs-Cable & Other	<u>3,918.43</u>	18.31	<u>47,064.26</u>	18.33	<u>45,600.00</u>	17.76	<u>(1,464.26)</u>
Total Tenant Services	3,519.55	16.45	58,056.14	22.61	55,620.00	21.66	(2,436.14)

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT**

For the 1 Month and 12 Months Ended December 31, 2013

Units 214	1 Month Ended		12 Months		<u>BUDGET</u>	PUM	*OVER/UNDER
	<u>December 31, 2013</u>	PUM	<u>December 31, 2013</u>	PUM			
Utilities							
4310 - Water & Sewer	1,800.99	8.42	47,286.47	18.41	34,800.00	13.55	(12,486.47)
4320 - Electricity	8,680.55	40.56	107,814.80	41.98	105,600.00	41.12	(2,214.80)
4330 - Gas	<u>4,171.88</u>	19.49	<u>31,453.09</u>	12.25	<u>43,200.00</u>	16.82	<u>11,746.91</u>
Total Utilities	14,653.42	68.47	186,554.36	72.65	183,600.00	71.50	(2,954.36)
Ordinary Maint. & Operation							
4410 - Labor, Maintenance	5,582.50	26.09	89,458.02	34.84	89,180.00	34.73	(278.02)
4420 - Materials	4,492.35	20.99	46,794.65	18.22	28,800.00	11.21	(17,994.65)
4430.02 - Heating & Cooling Contracts	4,518.69	21.12	21,339.18	8.31	18,000.00	7.01	(3,339.18)
4430.04 - Elevator Contracts	1,082.50	5.06	13,688.61	5.33	14,400.00	5.61	711.39
4430.05 - Landscape & Grounds Contracts	0.00	0.00	14,311.42	5.57	2,400.00	0.93	(11,911.42)
4430.06 - Unit Turnaround Contracts	2,714.85	12.69	19,944.50	7.77	6,900.00	2.69	(13,044.50)
4430.07 - Electrical Contracts	2,298.51	10.74	7,065.17	2.75	1,980.00	0.77	(5,085.17)
4430.08 - Plumbing Contracts	1,623.00	7.58	6,881.38	2.68	1,020.00	0.40	(5,861.38)
4430.09 - Extermination Contracts	100.00	0.47	1,700.00	0.66	0.00	0.00	(1,700.00)
4430.11 - Routine Maintenance Contracts	2,094.04	9.79	7,290.37	2.84	3,900.00	1.52	(3,390.37)
4430.12 - Miscellaneous Contracts	(124.66)	(0.58)	14,612.48	5.69	6,000.00	2.34	(8,612.48)
4431 - Garbage Removal	1,446.77	6.76	13,217.45	5.15	9,300.00	3.62	(3,917.45)
4433 - Employee Benefits - Maint.	(1,325.03)	(6.19)	52,990.55	20.63	45,143.00	17.58	(7,847.55)
4434 - Employee Benefits-Retirees	100.00	0.47	1,200.00	0.47	1,200.00	0.47	0.00
4440 - Staff Training-Maintenance	0.00	0.00	955.50	0.37	5,000.00	1.95	4,044.50
4441 - Staff Travel-Maintenance	<u>0.00</u>	0.00	<u>240.50</u>	0.09	<u>2,000.00</u>	0.78	<u>1,759.50</u>
Total Ordinary Maint. & Oper.	24,603.52	114.97	311,689.78	121.37	235,223.00	91.60	(76,466.78)
Protective Services							
4480 - Security Contract Costs	<u>0.00</u>	0.00	<u>3,164.04</u>	1.23	<u>3,500.00</u>	1.36	<u>335.96</u>
Total Protective Services	0.00	0.00	3,164.04	1.23	3,500.00	1.36	335.96
General Expense							
4510 - Insurance	6,056.53	28.30	67,178.62	26.16	62,580.00	24.37	(4,598.62)
4520 - Payment in Lieu of Taxes	4,931.20	23.04	39,251.20	15.28	37,440.00	14.58	(1,811.20)
4550 - Compensated Absences	5,243.29	24.50	5,243.29	2.04	5,000.00	1.95	(243.29)
4570 - Collection Losses	14,728.92	68.83	14,898.58	5.80	5,000.00	1.95	(9,898.58)
4580 - Interest Expense	6,381.48	29.82	76,958.06	29.97	76,958.00	29.97	(0.06)
4590 - Other General Expense	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>5,400.00</u>	2.10	<u>5,400.00</u>
Total General Expense	37,341.42	174.49	203,529.75	79.26	192,378.00	74.91	(11,151.75)
Total Routine Expense	118,616.93	554.28	1,067,788.88	415.81	944,802.00	367.91	(122,986.88)
Non-Routine Expense							
Extraordinary Maintenance							
4610.3 - Extraordinary Maint-Contract Costs	<u>0.00</u>	0.00	<u>2,068.75</u>	0.81	<u>0.00</u>	0.00	<u>(2,068.75)</u>
Total Extraordinary Maint.	0.00	0.00	2,068.75	0.81	0.00	0.00	(2,068.75)
Casualty Losses-Not Cap.							
4620.3 - Casualty Losses-Contract Costs	0.00	0.00	21,930.80	8.54	0.00	0.00	(21,930.80)
4620.4 - Insurance Proceeds	<u>0.00</u>	0.00	<u>(16,930.80)</u>	(6.59)	<u>0.00</u>	0.00	<u>16,930.80</u>
Total Casualty Losses	0.00	0.00	5,000.00	1.95	0.00	0.00	(5,000.00)
Total Non-Routine Expense	0.00	0.00	7,068.75	2.75	0.00	0.00	(7,068.75)
Total Operating Expenses	<u>118,616.93</u>	554.28	<u>1,074,857.63</u>	418.56	<u>944,802.00</u>	367.91	<u>(130,055.63)</u>

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT**

For the 1 Month and 12 Months Ended December 31, 2013

Units	1 Month Ended		12 Months		<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
	<u>December 31, 2013</u>	<u>PUM</u>	<u>December 31, 2013</u>	<u>PUM</u>			
214							
Operating Income (Loss)	<u>(28,138.25)</u>	(131.49)	<u>30,174.92</u>	11.75	<u>253,943.00</u>	98.89	<u>223,768.08</u>
Depreciation Expense							
4800 - Depreciation - Current Year	<u>23,643.69</u>	110.48	<u>316,408.69</u>	123.21	<u>0.00</u>	0.00	<u>(316,408.69)</u>
Total Depreciation Expense	<u>23,643.69</u>	110.48	<u>316,408.69</u>	123.21	<u>0.00</u>	0.00	<u>(316,408.69)</u>
Surplus Credits & Charges							
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	0.00	<u>(1,781.92)</u>	(0.69)	<u>0.00</u>	0.00	<u>1,781.92</u>
Total Surplus Credits & Charges	<u>0.00</u>	0.00	<u>(1,781.92)</u>	(0.69)	<u>0.00</u>	0.00	<u>1,781.92</u>
Capital Expenditures							
7510 - Principal Payments - EPC	1,217.75	5.69	12,398.98	4.83	12,400.00	4.83	1.02
7520 - Replacement of Equipment	4,081.10	19.07	17,073.80	6.65	0.00	0.00	(17,073.80)
7540 - Betterments and Additions	2,866.29	13.39	6,680.56	2.60	0.00	0.00	(6,680.56)
7590 - Operating Expenditures-Contra	<u>(8,165.14)</u>	(38.15)	<u>(36,153.34)</u>	(14.08)	<u>(12,400.00)</u>	(4.83)	<u>23,753.34</u>
Total Capital Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>
HUD Net Income (Loss)	<u>(36,303.39)</u>	(169.64)	<u>(4,196.50)</u>	(1.63)	<u>241,543.00</u>	94.06	<u>245,739.50</u>
GAAP Net Income (Loss)	<u>(51,781.94)</u>	(241.97)	<u>(284,451.85)</u>	(110.77)	<u>253,943.00</u>	98.89	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submis	210.00		2,542.00				
9998 - Unit Months - Memorandum	<u>214.00</u>		<u>2,568.00</u>				
Total Occupancy Percentage	<u>98.13%</u>		<u>98.99%</u>				
UNA as of: December 31, 2013			565,120.44				

**Manistee Housing Commission
Capital Fund 501-10
INCOME STATEMENT
For the 1 Month and 12 Months Ended December 31, 2013**

	1 Month Ended	12 Months Ended
1010	<u>December 31, 2013</u>	<u>December 31, 2013</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	(3,899.48)	18,146.50
3401.3 - Capital Grants	<u>6,919.02</u>	<u>61,403.44</u>
Total HUD PHA Grants	3,019.54	79,549.94
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>3,019.54</u>	<u>79,549.94</u>
Operating Expenses		
Administration		
4190.1 - Publications	0.00	1,124.00
4190.3 - Admin Service Contracts	<u>0.00</u>	<u>1,615.00</u>
Total Administration	0.00	2,739.00
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	0.00	864.00
4430.12 - Miscellaneous Contracts	<u>8,152.50</u>	<u>17,282.50</u>
Total Ordinary Maint. & Oper.	8,152.50	18,146.50
Depreciation Expense		
4800 - Depreciation - Current Year	<u>6,517.07</u>	<u>6,517.07</u>
Total Depreciation Expense	6,517.07	6,517.07
Total Operating Expenses	<u>14,669.57</u>	<u>27,402.57</u>
Net Income/(Loss)	<u>(11,650.03)</u>	<u>52,147.37</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 12 Months Ended December 31, 2013**

	1 Month Ended	12 Months Ended
1011	<u>December 31, 2013</u>	<u>December 31, 2013</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	594.00	30,982.42
3401.3 - Capital Grants	<u>2,864.68</u>	<u>7,426.74</u>
Total HUD PHA Grants	3,458.68	38,409.16
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>3,458.68</u>	<u>38,409.16</u>
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	16,567.32
4182 - Employee Benefits - Admin	0.00	1,267.40
4190.3 - Admin Service Contracts	0.00	597.00
4190.5 - Other Sundry-Misc.	<u>1,375.70</u>	<u>1,375.70</u>
Total Administration	1,375.70	19,807.42
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	0.00	2,518.00
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>8,657.00</u>
Total Ordinary Maint. & Oper.	0.00	11,175.00
Depreciation Expense		
4800 - Depreciation - Current Year	<u>1,088.84</u>	<u>1,088.84</u>
Total Depreciation Expense	1,088.84	1,088.84
Total Operating Expenses	<u>2,464.54</u>	<u>32,071.26</u>
Net Income/(Loss)	<u>994.14</u>	<u>6,337.90</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 12 Months Ended December 31, 2013**

	1 Month Ended	12 Months Ended
1012	<u>December 31, 2013</u>	<u>December 31, 2013</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	6,070.00
Total HUD PHA Grants	0.00	6,070.00
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	6,070.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	0.00	6,070.00
Total Ordinary Maint. & Oper.	0.00	6,070.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	6,070.00
Net Income/(Loss)	0.00	0.00

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-13
INCOME STATEMENT
For the 1 Month and 12 Months Ended December 31, 2013**

	1 Month Ended	12 Months Ended
1013	<u>December 31, 2013</u>	<u>December 31, 2013</u>
Revenues - HUD PHA Grants		
3401.3 - Capital Grants	7,140.00	7,140.00
Total HUD PHA Grants	<u>7,140.00</u>	<u>7,140.00</u>
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>7,140.00</u>	<u>7,140.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>7,140.00</u>	<u>7,140.00</u>

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-10

Program ID:	1 Month Ended December 31, 2013	12 Months Ended December 31, 2013	BUDGET	OVER/UNDER
MI33P078501-10 **1510**				
Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	4,180.02	25,664.02	24,000.00	(1,664.02)
1410.05 - Salary & Benefits-Staff	<u>0.00</u>	<u>24,000.00</u>	<u>24,000.00</u>	<u>0.00</u>
Total Administration	4,180.02	89,664.02	88,000.00	(1,664.02)
A & E				
1430.01 - Architect & Engineering Fees	0.00	11,857.37	20,000.00	8,142.63
1430.99 - A & E Fees - Soft Costs	<u>0.00</u>	<u>11,566.33</u>	<u>0.00</u>	<u>(11,566.33)</u>
Total A & E Fees	0.00	23,423.70	20,000.00	(3,423.70)
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
1450.03 - Parking Lot Improvements	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
Total Site Improvements	0.00	0.00	10,000.00	10,000.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	45,241.05	104,219.00	58,977.95
1460.23 - Modernize Boiler Systems	0.00	24,544.00	0.00	(24,544.00)
1460.99 - Dwelling Structures-Soft Costs	<u>0.00</u>	<u>7,513.95</u>	<u>0.00</u>	<u>(7,513.95)</u>
Total Dwelling Structures	0.00	77,299.00	104,219.00	26,920.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
1475 - Nondwelling Equipment	<u>0.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>0.00</u>
Total Nondwelling Equip.	0.00	8,000.00	8,000.00	0.00
Demolition				
1485 - Demolition	(2,520.00)	0.00	12,500.00	12,500.00
1485.99 - Demolition-Soft Costs	<u>10,672.50</u>	<u>11,392.50</u>	<u>0.00</u>	<u>(11,392.50)</u>
Total Demolition	8,152.50	11,392.50	12,500.00	1,107.50
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>12,332.52</u>	<u>209,779.22</u>	<u>242,719.00</u>	<u>32,939.78</u>
1600 - CFP Funding	<u>3,019.54</u>	<u>209,779.22</u>	<u>242,719.00</u>	<u>32,939.78</u>
Over/(Under) Funding	<u>\$ 9,312.98</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Manistee Housing Commission
Capital Fund 501-11

Program ID:

MI33P078501-11
 1511

1 Month Ended December 31, 2013	12 Months Ended December 31, 2013	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	4,240.38	8,077.16	25,000.00	16,922.84
1410 - Administration	0.00	17,834.72	24,000.00	6,165.28
Total Administration	<u>4,240.38</u>	<u>65,911.88</u>	<u>89,000.00</u>	<u>23,088.12</u>

A & E

1430 - A & E Fees	0.00	4,750.00	10,000.00	5,250.00
1430.01 - Architect & Engineering Fees	0.00	1,322.28	0.00	(1,322.28)
Total A & E Fees	<u>0.00</u>	<u>6,072.28</u>	<u>10,000.00</u>	<u>3,927.72</u>

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

Total Site Improvements	0.00	0.00	0.00	0.00
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Dwelling Structures

1460 - Dwelling Structures	0.00	4,533.32	105,179.00	100,645.68
1460.99 - Dwelling Structures-Soft Costs	0.00	11,175.00	0.00	(11,175.00)
Total Dwelling Structures	<u>0.00</u>	<u>15,708.32</u>	<u>105,179.00</u>	<u>89,470.68</u>

Dwelling Equipment

Total Dwelling Equipment	0.00	0.00	0.00	0.00
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Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

Total Nondwelling Equip.	0.00	0.00	0.00	0.00
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Demolition

Total Demolition	0.00	0.00	0.00	0.00
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Development Activities

Total Development Activities	0.00	0.00	0.00	0.00
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Total Capital Funds Expended

	<u>4,240.38</u>	<u>87,692.48</u>	<u>204,179.00</u>	<u>116,486.52</u>
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1600 - CFP Funding

	<u>3,458.68</u>	<u>87,692.48</u>	<u>204,179.00</u>	<u>116,486.52</u>
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Over/(Under) Funding

	<u>\$ 781.70</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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Manistee Housing Commission
Capital Fund 501-12

Program ID:

MI33P078501-12
 1512

1 Month Ended December 31, 2013	12 Months Ended December 31, 2013	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 0.00	\$ 40,000.00	\$ 40,000.00
1408 - Management Improvements	0.00	6,070.00	20,000.00	13,930.00
1410 - Administration	0.00	0.00	20,000.00	20,000.00
Total Administration	<u>0.00</u>	<u>6,070.00</u>	<u>80,000.00</u>	<u>73,930.00</u>

A & E

1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
1430.99 - A & E Fees - Soft Costs	0.00	2,061.25	0.00	(2,061.25)
Total A & E Fees	<u>0.00</u>	<u>2,061.25</u>	<u>10,000.00</u>	<u>7,938.75</u>

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

Total Site Improvements	0.00	0.00	0.00	0.00
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Dwelling Structures

1460 - Dwelling Structures	0.00	0.00	101,849.00	101,849.00
Total Dwelling Structures	<u>0.00</u>	<u>0.00</u>	<u>101,849.00</u>	<u>101,849.00</u>

Dwelling Equipment

Total Dwelling Equipment	0.00	0.00	0.00	0.00
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Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

Total Nondwelling Equip.	0.00	0.00	0.00	0.00
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Demolition

Total Demolition	0.00	0.00	0.00	0.00
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Development Activities

Total Development Activities	0.00	0.00	0.00	0.00
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Total Capital Funds Expended

	<u>0.00</u>	<u>8,131.25</u>	<u>191,849.00</u>	<u>183,717.75</u>
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1600 - CFP Funding

	<u>0.00</u>	<u>8,131.25</u>	<u>191,849.00</u>	<u>183,717.75</u>
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Over/(Under) Funding

	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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Manistee Housing Commission
Capital Fund 501-13

Program ID:

MI33P078501-13
 1513

	1 Month Ended December 31, 2013	12 Months Ended December 31, 2013	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 0.00	\$ 39,637.40	\$ 39,637.40
1408 - Management Improvements	0.00	0.00	20,000.00	20,000.00
1410 - Administration	<u>0.00</u>	<u>0.00</u>	<u>19,818.70</u>	<u>19,818.70</u>
Total Administration	0.00	0.00	79,456.10	79,456.10

A & E

1430 - A & E Fees	<u>7,140.00</u>	<u>7,140.00</u>	<u>10,543.90</u>	<u>3,403.90</u>
Total A & E Fees	7,140.00	7,140.00	10,543.90	3,403.90

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

Total Site Improvements	0.00	0.00	0.00	0.00
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Dwelling Structures

1460.1 - Equipment Upgrade-Harborview	0.00	0.00	80,179.00	80,179.00
1460.2 - Unit Modernization-HA Wide	<u>0.00</u>	<u>0.00</u>	<u>28,008.00</u>	<u>28,008.00</u>
Total Dwelling Structures	0.00	0.00	108,187.00	108,187.00

Dwelling Equipment

Total Dwelling Equipment	0.00	0.00	0.00	0.00
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Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

Total Nondwelling Equip.	0.00	0.00	0.00	0.00
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Demolition

Total Demolition	0.00	0.00	0.00	0.00
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Development Activities

Total Development Activities	0.00	0.00	0.00	0.00
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Total Capital Funds Expended

	<u>7,140.00</u>	<u>7,140.00</u>	<u>198,187.00</u>	<u>191,047.00</u>
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1600 - CFP Funding

	<u>7,140.00</u>	<u>7,140.00</u>	<u>198,187.00</u>	<u>191,047.00</u>
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Over/(Under) Funding

	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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Manistee Housing Commission
Cash Disbursements-West Shore Journal

Date	Reference	T	Account	Description	Amount	Reference Total
12/01/13	5591	V	10014221	██████████	200.00	200.00
12/01/13	5592		10014221	██████████	100.00	100.00
12/01/13	5593	V	10014221	██████████	200.00	200.00
12/01/13	5594		10014221	██████████	100.00	100.00
12/01/13	5595	V	10014221	██████████	200.00	200.00
12/01/13	5596		10014221	██████████	100.00	100.00
12/01/13	5597	V	10014434	Noble Holmes	100.00	100.00
12/01/13	5598	V	10012131	Oswego Comm. Bank	1,217.75	
12/01/13	5598	V	10014580	Oswego Comm. Bank	6,381.48	
12/01/13	5598	V	10017510	Oswego Comm. Bank	1,217.75	
12/01/13	5598	V	10017590	Oswego Comm. Bank	(1,217.75)	7,599.23
12/06/13	5599	V	10014420	Ace Hardware	20.99	20.99
12/06/13	5600	V	10014185	AT & T Long Distance	50.01	50.01
12/06/13	5601		10014190.3	CDM Mobile Shredding Inc.	140.00	140.00
12/06/13	5602		10114190.5	CDW Government	781.70	
12/06/13	5602		15111408	CDW Government	781.70	
12/06/13	5602		15119800	CDW Government	(781.70)	781.70
12/06/13	5603	V	10014185	Charter Business	123.19	
12/06/13	5603	V	10014230	Charter Business	3,918.43	4,041.62
12/06/13	5604	V	10014310	City of Manistee	3,912.24	3,912.24
12/06/13	5605	V	10014320	Consumers Energy	8,355.93	8,355.93
12/06/13	5606		10014430.08	Forbes Sanitation & Excavation Inc.	685.00	685.00
12/06/13	5607	V	10014420	HD Supply Facilities Mtce	448.01	448.01
12/06/13	5608	V	10014170	H.A.A.S., Inc.	979.94	979.94
12/06/13	5609	V	10014190.4	Jackpine Business Centers	40.85	40.85
12/06/13	5610		10014190.5	Kevin J Helminiak	60.00	60.00
12/06/13	5611		10014430.08	Manistee Plumbing Co. LLC	763.00	763.00
12/06/13	5612		10014190.5	McCardel Water Conditioning	22.75	
12/06/13	5612		10014420	McCardel Water Conditioning	199.00	221.75
12/06/13	5613		10014130	Mika Meyes Beckett & Jones PLC	2,062.00	2,062.00
12/06/13	5614	V	10011400.9	Next IT	2,866.29	
12/06/13	5614	V	10014190.3	Next IT	1,502.00	
12/06/13	5614	V	10017540	Next IT	2,866.29	
12/06/13	5614	V	10017590	Next IT	(2,866.29)	4,368.29
12/06/13	5615	V	10014420	Olson Lumber Company	699.15	699.15
12/06/13	5616		10014190.5	PNC Bank	700.75	
12/06/13	5616		10014190.5	PNC Bank	1,107.86	1,808.61

**Manistee Housing Commission
Cash Disbursements-West Shore Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
12/06/13	5617	V	10014430.04	Schindler Elevator Corp.	1,082.50	1,082.50
12/06/13	5618		10014430.12	Servpro of Manistee	619.81	619.81
12/06/13	5619	V	10014190.4	Staples Credit Plan	718.70	718.70
12/06/13	5620	V	10014420	State Industrial Products	237.60	237.60
12/06/13	5621	V	10014420	Wahr Hardware	210.89	210.89
12/10/13	5622		10014430.09	Action WDI Specialist Inc.,	100.00	100.00
12/10/13	5623	V	10014510	AmTrust North America Inc	795.00	795.00
12/10/13	5624	V	10014185	AT & T	984.22	984.22
12/10/13	5625		10014430.02	Custom Sheet Metal & Heating	149.00	149.00
12/10/13	5626		10014430.08	Forbes Sanitation & Excavation, Inc.	175.00	175.00
12/10/13	5627	V	10014420	Grand Rental Station	25.26	25.26
12/10/13	5628	V	10014190.3	Kushner & Company	400.00	400.00
12/10/13	5629	V	10012119.2	Manistee Hsg Commission	632.00	632.00
12/10/13	5630	V	10014420	Sherwin-Williams Co.	549.09	549.09
12/17/13	5631	V	10014420	Ace Hardware	4.49	4.49
12/17/13	5632	V	10014431	Allied Waste Services	995.31	995.31
12/17/13	5633	V	10014190.3	Applied Imaging	192.71	192.71
12/17/13	5634	V	10014185	AT & T Long Distance	48.82	48.82
12/17/13	5635	V	10014420	Blarney Castle Fleet Program	177.09	177.09
12/17/13	5636	V	10014320	Consumers Energy	8.72	8.72
12/17/13	5637		10014430.02	Custom Sheet Metal & Heating	562.15	562.15
12/17/13	5638		10014150	Dale Priester	1,000.00	1,000.00
12/17/13	5639	V	10014170	Daniel D. Laskey Co., PC	74.00	74.00
12/17/13	5640	V	10014330	DTE Energy	3,467.65	3,467.65
12/17/13	5641	V	10014420	Fastenal Company	820.06	820.06
12/17/13	5642	V	10014430.06	Haglund's Floor Covering	2,328.50	2,328.50
12/17/13	5643	V	10011400.8	HD Supply Facilities Mtce	3,632.10	
12/17/13	5643	V	10014420	HD Supply Facilities Mtce	186.96	
12/17/13	5643	V	10017520	HD Supply Facilities Mtce	3,632.10	
12/17/13	5643	V	10017590	HD Supply Facilities Mtce	(3,632.10)	3,819.06
12/17/13	5644	V	10014190.3	Next IT	134.00	134.00
12/17/13	5645	V	10014190.5	The PI Company	60.25	60.25
12/17/13	5646	V	10014420	State Industrial Products	98.10	98.10

**Manistee Housing Commission
Cash Disbursements-West Shore Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
12/17/13	5647	V	10014430.07	Top Line Electric	2,446.26	2,446.26
12/17/13	5648	V	10014420	Wahr Hardware	20.59	20.59
01/01/14	5649		10011290	██████████	100.00	100.00
01/01/14	5650		10011290	██████████	200.00	200.00
01/01/14	5651		10011290	██████████	200.00	200.00
01/01/14	5652		10011290	██████████	100.00	100.00
01/01/14	5653		10011290	██████████	200.00	200.00
01/01/14	5654		10011290	██████████	100.00	100.00
01/01/14	5655		10011290	Noble Holmes	100.00	100.00
01/01/14	5656		10011290	Oswego Community Bank	7,599.23	7,599.23
12/13/13	5657		10104430.12	Eftaxiadis Consulting Inc.	1,020.00	
12/13/13	5657		15101485.99	Eftaxiadis Consulting Inc.	1,020.00	
12/13/13	5657		15109800	Eftaxiadis Consulting Inc.	(1,020.00)	1,020.00
12/19/13	5658		10011400	Custer	5,327.70	
12/19/13	5658		10014190.5	Custer	0.75	
12/19/13	5658		15101408	Custer	2,463.02	
12/19/13	5658		15109800	Custer	(2,463.02)	
12/19/13	5658		15111408	Custer	2,864.68	
12/19/13	5658		15119800	Custer	(2,864.68)	5,328.45
12/19/13	5659		10011400	M.C. Smith Associates	7,140.00	
12/19/13	5659		15131430	M.C. Smith Associates	7,140.00	
12/19/13	5659		15139800	M.C. Smith Associates	(7,140.00)	7,140.00
12/19/13	5660		10104430.12	Eftaxiadis Consulting Inc.	212.50	
12/19/13	5660		15101485.99	Eftaxiadis Consulting Inc.	212.50	
12/19/13	5660		15109800	Eftaxiadis Consulting Inc.	(212.50)	212.50
12/31/13	MI078		10011111.2	Checks 5591 - 5660	(83,275.33)	<u>(83,275.33)</u>
					Transaction Balance	<u><u>0.00</u></u>

Total Debits 105,473.37 Total Credits 105,473.37 A/C Hash Total 1022825906.780

Number of Transactions 96

**Manistee Housing Commission
Cash Receipts Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
12/31/13	186		10011111.2	December Cash Receipts	55,927.24	
12/31/13	186		10011122	December TAR Collections	(53,314.61)	
12/31/13	186		10011122.1	Collection Loss Recovery	(32.00)	
12/31/13	186		10012114	Tenant Security Deposits	(1,736.17)	
12/31/13	186		10012119.2	December Cash Receipts	(632.00)	
12/31/13	186		10013690.1	Refund - Consumers Energy	(18.41)	
12/31/13	186		10013690.6	Fraud Recovery - Wisniewski	(194.05)	
12/31/13	186		20011122	December TAR Collections	(632.00)	
12/31/13	186		20011129.4	December Cash Receipts	632.00	
12/31/13	187		10011111.2	Operating Subsidy	15,387.33	
12/31/13	187		10011125	Operating Subsidy	(7,693.67)	
12/31/13	187		10013401.2	Operating Subsidy	(7,693.66)	
12/31/13	188		10011111.2	Operating Subsidy	50,371.33	
12/31/13	188		10011125	Operating Subsidy	(25,185.67)	
12/31/13	188		10013401.2	Operating Subsidy	(25,185.66)	
12/31/13	189		10011111.2	501-10 CFP Grant	2,463.02	
12/31/13	189		10103401.3	501-10 CFP Grant	(2,463.02)	
12/31/13	189		15101600	501-10 CFP Grant	2,463.02	
12/31/13	189		15101699	501-10 CFP Grant	(2,463.02)	
12/31/13	190		10011111.2	501-11 CFP Grant	2,864.68	
12/31/13	190		10113401.3	501-11 CFP Grant	(2,864.68)	
12/31/13	190		15111600	501-11 CFP Grant	2,864.68	
12/31/13	190		15111699	501-11 CFP Grant	(2,864.68)	
12/31/13	191		10011111.2	NOW Interest	0.19	
12/31/13	191		10013610	NOW Interest	(0.19)	
12/31/13	192		10011111.2	REPO Interest	102.90	
12/31/13	192		10013610	REPO Interest	(102.90)	
12/31/13	193		10011111.3	HRA Interest	0.46	
12/31/13	193		10013610	HRA Interest	(0.46)	
12/31/13	194		10011111.2	Close CD 89018/Transfer to Checking	50,857.71	
12/31/13	194		10011162	Close CD 89018/Transfer to Checking	(50,857.71)	
					Transaction Balance	<u>0.00</u>

Total Debits 183,934.56 Total Credits 183,934.56 A/C Hash Total 350940555.300

Number of Transactions 31

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/13	413		10011162	To record interest added to West Shore Bank CD #89018 per statement.	88.60	
12/31/13	413		10013610	To record interest added to West Shore Bank CD #89018 per statement.	(88.60)	
12/31/13	414		10011122	To record charges to tenants per Dec 2013 MSO.	57,194.75	
12/31/13	414		10013110	To record charges to tenants per Dec 2013 MSO.	(51,035.00)	
12/31/13	414		10013120	To record charges to tenants per Dec 2013 MSO.	(621.87)	
12/31/13	414		10013689	To record charges to tenants per Dec 2013 MSO.	(4,310.00)	
12/31/13	414		10013690	To record charges to tenants per Dec 2013 MSO.	(1,227.88)	
12/31/13	415		10011122	To record transfers of security deposits to A/R per Dec 2013 MSO.	(1,356.00)	
12/31/13	415		10012114	To record transfers of security deposits to A/R per Dec 2013 MSO.	1,356.00	
12/31/13	416		10011122	To record write offs to bad debt per Dec 2013 MSO.	(7,729.33)	
12/31/13	416		10014570	To record write offs to bad debt per Dec 2013 MSO.	7,729.33	
12/31/13	417		10011122	To record tenants prepaid rent @ FYE 12/31/2013.	2,283.67	
12/31/13	417		10012240	To record tenants prepaid rent @ FYE 12/31/2013.	(2,283.67)	
12/31/13	418		10011122.1	To adjust allowance for doubtful accounts @ FYE 12/31/2013.	1,633.68	
12/31/13	418		10014570	To adjust allowance for doubtful accounts @ FYE 12/31/2013.	(1,633.68)	
12/31/13	419		10011111.2	To record MiSDU debits per Dec 2013 bank statement.	(35.40)	
12/31/13	419		10012117.8	To record MiSDU debits per Dec 2013 bank statement.	35.40	
12/31/13	420		10011111.2	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	(5,411.76)	
12/31/13	420		10012117.1	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	1,220.08	
12/31/13	420		10012117.11	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	285.36	
12/31/13	420		10012117.2	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	1,660.00	
12/31/13	420		10012117.3	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	740.86	
12/31/13	420		10014182	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	998.97	
12/31/13	420		10014433	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.	506.49	

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/13	421		10011111.2	To record MERS debit per Dec 2013 bank statement.	(1,230.76)	
12/31/13	421		10012117.5	To record MERS debit per Dec 2013 bank statement.	1,230.76	
12/31/13	422		10011111.2	To defer 1/1/14 payroll that cleared the bank in December.	(8,326.53)	
12/31/13	422		10011290	To defer 1/1/14 payroll that cleared the bank in December.	8,326.53	
12/31/13	423		10011122	To write off balances to bad debt per board resolution dated 12/10/2013.	(8,633.27)	
12/31/13	423		10014570	To write off balances to bad debt per board resolution dated 12/10/2013.	8,633.27	
12/31/13	424		10012117.4	To reclassify CK 5587 dated 11/25/2013.	863.50	
12/31/13	424		10014182	To reclassify CK 5587 dated 11/25/2013.	(378.28)	
12/31/13	424		10014433	To reclassify CK 5587 dated 11/25/2013.	(485.22)	
12/31/13	425		10012135	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	13,392.45	
12/31/13	425		10014110	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	(6,156.73)	
12/31/13	425		10014182	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	(470.99)	
12/31/13	425		10014221	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	(835.00)	
12/31/13	425		10014222	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	(63.88)	
12/31/13	425		10014410	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	(5,449.00)	
12/31/13	425		10014433	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.	(416.85)	
12/31/13	426		10012135	To accrue wages & related payroll tax benefits @ FYE 12/31/2013.	(11,414.62)	
12/31/13	426		10014110	To accrue wages & related payroll tax benefits @ FYE 12/31/2013.	6,764.42	
12/31/13	426		10014182	To accrue wages & related payroll tax benefits @ FYE 12/31/2013.	495.75	
12/31/13	426		10014410	To accrue wages & related payroll tax benefits @ FYE 12/31/2013.	3,875.50	
12/31/13	426		10014433	To accrue wages & related payroll tax benefits @ FYE 12/31/2013.	278.95	
12/31/13	427		10012135.1	To adjust accrued compensated absences to actual @ FYE 12/31/2013.	(3,183.69)	
12/31/13	427		10012135.3	To adjust accrued compensated absences to actual @ FYE 12/31/2013.	(2,059.60)	
12/31/13	427		10014550	To adjust accrued compensated absences to actual @ FYE 12/31/2013.	5,243.29	
12/31/13	428		10012111	To reverse accounts payable recorded @ FYE 12/31/2012.	34,336.64	
12/31/13	428		10014130	To reverse accounts payable recorded @ FYE 12/31/2012.	(1,956.16)	
12/31/13	428		10014170	To reverse accounts payable recorded @ FYE 12/31/2012.	(794.84)	
12/31/13	428		10014182	To reverse accounts payable recorded @ FYE 12/31/2012.	(57.60)	
12/31/13	428		10014185	To reverse accounts payable recorded @ FYE 12/31/2012.	(747.55)	
12/31/13	428		10014190.3	To reverse accounts payable recorded @		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				FYE 12/31/2012.	(177.48)	
12/31/13	428		10014190.4	To reverse accounts payable recorded @ FYE 12/31/2012.	(120.70)	
12/31/13	428		10014190.5	To reverse accounts payable recorded @ FYE 12/31/2012.	(2,398.40)	
12/31/13	428		10014220	To reverse accounts payable recorded @ FYE 12/31/2012.	(400.00)	
12/31/13	428		10014310	To reverse accounts payable recorded @ FYE 12/31/2012.	(6,448.11)	
12/31/13	428		10014320	To reverse accounts payable recorded @ FYE 12/31/2012.	(10,152.73)	
12/31/13	428		10014330	To reverse accounts payable recorded @ FYE 12/31/2012.	(3,645.99)	
12/31/13	428		10014420	To reverse accounts payable recorded @ FYE 12/31/2012.	(3,214.13)	
12/31/13	428		10014430.06	To reverse accounts payable recorded @ FYE 12/31/2012.	(343.65)	
12/31/13	428		10014430.07	To reverse accounts payable recorded @ FYE 12/31/2012.	(147.75)	
12/31/13	428		10014430.11	To reverse accounts payable recorded @ FYE 12/31/2012.	(998.71)	
12/31/13	428		10014430.12	To reverse accounts payable recorded @ FYE 12/31/2012.	(744.47)	
12/31/13	428		10014431	To reverse accounts payable recorded @ FYE 12/31/2012.	(779.97)	
12/31/13	428		10014433	To reverse accounts payable recorded @ FYE 12/31/2012.	(1,208.40)	
12/31/13	429		10012131	To adjust EPC loan liability @ FYE 12/31/2013.	(16,500.21)	
12/31/13	429		10012132	To adjust EPC loan liability @ FYE 12/31/2013.	16,500.21	
12/31/13	430		15101485	To reclassify 2010 CFP demolition expenses.	(2,520.00)	
12/31/13	430		15101485.99	To reclassify 2010 CFP demolition expenses.	2,520.00	
12/31/13	431		10011400	To record accounts payable @ FYE 12/31/2013.	1,717.00	
12/31/13	431		10011400.9	To record accounts payable @ FYE 12/31/2013.	449.00	
12/31/13	431		10012111	To record accounts payable @ FYE 12/31/2013.	(61,173.60)	
12/31/13	431		10014130	To record accounts payable @ FYE 12/31/2013.	3,765.05	
12/31/13	431		10014170	To record accounts payable @ FYE 12/31/2013.	862.89	
12/31/13	431		10014171	To record accounts payable @ FYE 12/31/2013.	8,700.00	
12/31/13	431		10014182	To record accounts payable @ FYE 12/31/2013.	97.00	
12/31/13	431		10014185	To record accounts payable @ FYE 12/31/2013.	4,282.37	
12/31/13	431		10014190.3	To record accounts payable @ FYE 12/31/2013.	298.07	
12/31/13	431		10014190.4	To record accounts payable @ FYE 12/31/2013.	707.71	
12/31/13	431		10014190.5	To record accounts payable @ FYE 12/31/2013.	753.88	
12/31/13	431		10014310	To record accounts payable @ FYE 12/31/2013.	4,336.86	
12/31/13	431		10014320	To record accounts payable @ FYE		

Date	Reference	T	Account	Description	Amount	Reference Total
				12/31/2013.	10,468.63	
12/31/13	431		10014330	To record accounts payable @ FYE		
				12/31/2013.	4,350.22	
12/31/13	431		10014420	To record accounts payable @ FYE		
				12/31/2013.	4,009.20	
12/31/13	431		10014430.02	To record accounts payable @ FYE		
				12/31/2013.	3,807.54	
12/31/13	431		10014430.06	To record accounts payable @ FYE		
				12/31/2013.	730.00	
12/31/13	431		10014430.11	To record accounts payable @ FYE		
				12/31/2013.	3,092.75	
12/31/13	431		10014431	To record accounts payable @ FYE		
				12/31/2013.	1,231.43	
12/31/13	431		10017520	To record accounts payable @ FYE		
				12/31/2013.	449.00	
12/31/13	431		10017590	To record accounts payable @ FYE		
				12/31/2013.	(449.00)	
12/31/13	431		10104430.12	To record accounts payable @ FYE		
				12/31/2013.	6,920.00	
12/31/13	431		10114190.5	To record accounts payable @ FYE		
				12/31/2013.	594.00	
12/31/13	431		15101408	To record accounts payable @ FYE		
				12/31/2013.	1,717.00	
12/31/13	431		15101485.99	To record accounts payable @ FYE		
				12/31/2013.	6,920.00	
12/31/13	431		15109800	To record accounts payable @ FYE		
				12/31/2013.	(8,637.00)	
12/31/13	431		15111408	To record accounts payable @ FYE		
				12/31/2013.	594.00	
12/31/13	431		15119800	To record accounts payable @ FYE		
				12/31/2013.	(594.00)	
12/31/13	432		10012137	To adjust PILOT to actual @ FYE		
				12/31/2013.	(1,811.20)	
12/31/13	432		10014520	To adjust PILOT to actual @ FYE		
				12/31/2013.	1,811.20	
12/31/13	433		10012290	To defer 2010 CFP revenue.	(1,107.50)	
12/31/13	433		10103401.1	To defer 2010 CFP revenue.	1,107.50	
12/31/13	433		15101600	To defer 2010 CFP revenue.	(1,107.50)	
12/31/13	433		15101699	To defer 2010 CFP revenue.	1,107.50	
12/31/13	434		10011125	To record 2010 CFP receivable @ FYE		
				12/31/2013.	1,664.02	
12/31/13	434		10103401.3	To record 2010 CFP receivable @ FYE		
				12/31/2013.	(1,664.02)	
12/31/13	434		15101600	To record 2010 CFP receivable @ FYE		
				12/31/2013.	1,664.02	
12/31/13	434		15101699	To record 2010 CFP receivable @ FYE		
				12/31/2013.	(1,664.02)	
12/31/13	435		10011125	To record 2011 CFP receivable @ FYE		
				12/31/2013.	594.00	
12/31/13	435		10113401.1	To record 2011 CFP receivable @ FYE		
				12/31/2013.	(594.00)	
12/31/13	435		15111600	To record 2011 CFP receivable @ FYE		
				12/31/2013.	594.00	
12/31/13	435		15111699	To record 2011 CFP receivable @ FYE		
				12/31/2013.	(594.00)	
12/31/13	436		10011125	To record 2013 CFP receivable @ FYE		
				12/31/2013.	7,140.00	
12/31/13	436		10133401.3	To record 2013 CFP receivable @ FYE		

Date	Reference	T	Account	Description	Amount	Reference Total
				12/31/2013.	(7,140.00)	
12/31/13	436		15131600	To record 2013 CFP receivable @ FYE		
				12/31/2013.	7,140.00	
12/31/13	436		15131699	To record 2013 CFP receivable @ FYE		
				12/31/2013.	(7,140.00)	
12/31/13	437		10103401.1	To reclassify 2010 CFP revenue.	2,791.98	
12/31/13	437		10103401.3	To reclassify 2010 CFP revenue.	(2,791.98)	
12/31/13	438		10011400	To close completed CFP work items to		
				proper fixed asset accounts.	(73,231.18)	
12/31/13	438		10011400.71	To close completed CFP work items to		
				proper fixed asset accounts.	58,535.70	
12/31/13	438		10011400.9	To close completed CFP work items to		
				proper fixed asset accounts.	14,695.48	
12/31/13	439		10011400.95	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2013.	(4,634.60)	
12/31/13	439		10014800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2013.	(2,971.31)	
12/31/13	439		10104800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2013.	6,517.07	
12/31/13	439		10114800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2013.	1,088.84	
12/31/13	440		10012806	To adjust equity per GASB 34 @ FYE		
				12/31/2013.	(214,630.08)	
12/31/13	440		10012806.1	To adjust equity per GASB 34 @ FYE		
				12/31/2013.	214,630.08	
12/31/13	440		10012820	To adjust equity per GASB 34 @ FYE		
				12/31/2013.	4,196.50	
12/31/13	440		10012820.1	To adjust equity per GASB 34 @ FYE		
				12/31/2013.	(4,196.50)	
12/31/13	A1	S	10019998	To record unit months for PUM		
				calculation.	214.00	
12/31/13	A1	S	10019999	To record unit months for PUM		
				calculation.	(214.00)	
12/31/13	A2	S	10012137	To record estimated monthly PILOT		
				expense.	(3,120.00)	
12/31/13	A2	S	10014520	To record estimated monthly PILOT		
				expense.	3,120.00	
12/31/13	A3	S	10011400.95	To record estimated monthly depreciation		
				expense.	(26,615.00)	
12/31/13	A3	S	10014800	To record estimated monthly depreciation		
				expense.	26,615.00	
12/31/13	PAY2013		10011111.2	Payroll Journal Entry	(14,383.18)	
12/31/13	PAY2013		10012117.1	Payroll Journal Entry	(1,220.08)	
12/31/13	PAY2013		10012117.10	Payroll Journal Entry	(15.00)	
12/31/13	PAY2013		10012117.11	Payroll Journal Entry	(285.36)	
12/31/13	PAY2013		10012117.12	Payroll Journal Entry	(242.30)	
12/31/13	PAY2013		10012117.2	Payroll Journal Entry	(1,660.00)	
12/31/13	PAY2013		10012117.3	Payroll Journal Entry	(721.90)	
12/31/13	PAY2013		10012117.4	Payroll Journal Entry	(863.50)	
12/31/13	PAY2013		10012117.5	Payroll Journal Entry	(1,241.09)	
12/31/13	PAY2013		10012117.6	Payroll Journal Entry	(3.00)	
12/31/13	PAY2013		10012117.8	Payroll Journal Entry	(35.40)	
12/31/13	PAY2013		10012117.9	Payroll Journal Entry	(114.03)	
12/31/13	PAY2013		10014110	Payroll Journal Entry	13,628.84	
12/31/13	PAY2013		10014410	Payroll Journal Entry	7,156.00	

**Manistee Housing Commission
Journal Entry Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/13	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	210.00	
12/31/13	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(210.00)	
12/31/13	RT2	S	10011211	To record monthly insurance write off.	(5,261.53)	
12/31/13	RT2	S	10014510	To record monthly insurance write off.	5,261.53	
					Transaction Balance	<u>0.00</u>

Total Debits 630,531.32 Total Credits 630,531.32 A/C Hash Total 1619463260.400

Number of Transactions 154

**Manistee Housing Commission
Payroll Disbursements Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/04/13	12629	V	10012117.10	United Way of Manistee County	20.00	20.00
12/04/13	12637	V	10012117.6	United Steel Workers	3.00	3.00
12/04/13	12638	V	10011111.3	West Shore Bank	121.15	121.15
12/18/13	12647	V	10012117.9	United Steel Workers	114.03	114.03
12/18/13	12648	V	10011111.3	West Shore Bank	121.15	121.15
12/31/13	MI078		10011111.2	December 2013 Payroll Disbursements	(379.33)	<u>(379.33)</u>
				Transaction Balance		<u><u>0.00</u></u>
Total Debits	<u>379.33</u>		Total Credits	<u>379.33</u>	A/C Hash Total	<u>60069686.400</u>
Number of Transactions		6				

**Manistee Housing Commission
Journal Entry Report - Payroll**

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.12	12/31/13	10011111.2	NOW Account		14,383.18
89.12	12/31/13	10012117.1	Social Security Withheld		1,220.08
89.12	12/31/13	10012117.10	United Way		15.00
89.12	12/31/13	10012117.11	Medicare Withheld		285.36
89.12	12/31/13	10012117.12	FSA Withheld		242.30
89.12	12/31/13	10012117.2	Federal Income Tax Withl		1,660.00
89.12	12/31/13	10012117.3	State Income Tax Withhel		721.90
89.12	12/31/13	10012117.4	125 Medical Withheld		863.50
89.12	12/31/13	10012117.5	Pension Withheld		1,241.09
89.12	12/31/13	10012117.6	PAC Withheld		3.00
89.12	12/31/13	10012117.8	Friend of Court Withheld		35.40
89.12	12/31/13	10012117.9	Union Dues Withheld		114.03
89.12	12/31/13	10012119	Accounts Payable - Other		0.00
89.12	12/31/13	10014110	Administrative Salaries	13,628.84	
89.12	12/31/13	10014410	Labor, Maintenance	7,156.00	
15 Journal Entries			Total	<u>20,784.84</u>	<u>20,784.84</u>

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12630 12/04/13						
Salaried Wages	0.0000	1,079.00	FICA-SS	63.24	Union Dues	17.29
			FICA-Med	14.79	Union PAC (1)	1.00
			Federal W/H	0.00	125 Medical	59.05
			State W/H	40.60	Mers	64.74
TOTALS	0.0000	1,079.00		118.63		142.08
Number of Periods: 1					NET PAY:	818.29
Company Expenses:		FICA-SS: 63.24	FICA-Med: 14.79	FUTA: 0.00		
Anthony - Anthony Mastrapasqua Check #12639 12/18/13						
Salaried Wages	0.0000	1,040.00	FICA-SS	60.81	Union Dues	16.68
			FICA-Med	14.23	Union PAC (1)	0.00
			Federal W/H	0.00	125 Medical	59.05
			State W/H	39.04	Mers	62.40
TOTALS	0.0000	1,040.00		114.08		138.13
Number of Periods: 1					NET PAY:	787.79
Company Expenses:		FICA-SS: 60.82	FICA-Med: 14.22	FUTA: 0.00		
Beverly - Beverly A. Pahoski Check #12634 12/04/13						
Salaried Wages	0.0000	1,080.00	FICA-SS	66.96	Mers	64.80
			FICA-Med	15.66	United Way(2)	5.00
			Federal W/H	122.00		
			State W/H	53.15		
TOTALS	0.0000	1,080.00		257.77		69.80
Number of Periods: 1					NET PAY:	752.43
Company Expenses:		FICA-SS: 66.96	FICA-Med: 15.66	FUTA: 0.00		
Beverly - Beverly A. Pahoski Check #12643 12/18/13						
Salaried Wages	0.0000	1,080.00	FICA-SS	66.96	Mers	64.80
			FICA-Med	15.66	United Way(2)	5.00
			Federal W/H	122.00		
			State W/H	53.15		
TOTALS	0.0000	1,080.00		257.77		69.80
Number of Periods: 1					NET PAY:	752.43
Company Expenses:		FICA-SS: 66.96	FICA-Med: 15.66	FUTA: 0.00		
Beverly - Beverly A. Pahoski Check #12644 12/18/13						
Salaried Wages	0.0000	100.00	FICA-SS	6.20	Mers	0.00
			FICA-Med	1.45	United Way(2)	0.00
			Federal W/H	0.00		
			State W/H	0.00		
TOTALS	0.0000	100.00		7.65		0.00
Number of Periods: 1					NET PAY:	92.35
Company Expenses:		FICA-SS: 6.20	FICA-Med: 1.45	FUTA: 0.00		
Clinton - Clinton E. Copus II Check #12632 12/04/13						
Salaried Wages	0.0000	3,086.54	FICA-SS	181.74	Mers	185.19
			FICA-Med	42.51	FSA	96.15
			Federal W/H	285.00	125 Medical	59.05
			State W/H	103.80		
TOTALS	0.0000	3,086.54		613.05		340.39
Number of Periods: 1					NET PAY:	2,133.10
Company Expenses:		FICA-SS: 181.75	FICA-Med: 42.50	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Clinton - Clinton E. Copus II Check #12641 12/18/13						
Salaried Wages	0.0000	3,086.54	FICA-SS	181.74	Mers	185.19
			FICA-Med	42.50	FSA	96.15
			Federal W/H	285.00	125 Medical	59.05
			State W/H	103.80		
TOTALS	<u>0.0000</u>	<u>3,086.54</u>		<u>613.04</u>		<u>340.39</u>
Number of Periods: 1					NET PAY:	2,133.11
Company Expenses:		FICA-SS: 181.75	FICA-Med: 42.50	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12631 12/04/13						
Salaried Wages	0.0000	1,443.75	FICA-SS	85.85	Union Dues	22.82
			FICA-Med	20.08	Union PAC (1)	1.00
			Federal W/H	75.00	Child Support	17.70
			State W/H	42.25	125 Medical	59.05
					Mers	86.63
TOTALS	<u>0.0000</u>	<u>1,443.75</u>		<u>223.18</u>		<u>187.20</u>
Number of Periods: 1					NET PAY:	1,033.37
Company Expenses:		FICA-SS: 85.85	FICA-Med: 20.08	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12640 12/18/13						
Salaried Wages	0.0000	1,380.00	FICA-SS	81.89	Union Dues	21.81
			FICA-Med	19.16	Union PAC (1)	0.00
			Federal W/H	66.00	Child Support	17.70
			State W/H	39.71	125 Medical	59.05
					Mers	82.80
TOTALS	<u>0.0000</u>	<u>1,380.00</u>		<u>206.76</u>		<u>181.36</u>
Number of Periods: 1					NET PAY:	991.88
Company Expenses:		FICA-SS: 81.90	FICA-Med: 19.15	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski Check #12633 12/04/13						
Salaried Wages	0.0000	1,877.88	FICA-SS	112.77	Mers	112.67
			FICA-Med	26.37	United Way(2)	5.00
			Federal W/H	249.00	125 Medical	59.05
			State W/H	66.06		
TOTALS	<u>0.0000</u>	<u>1,877.88</u>		<u>454.20</u>		<u>176.72</u>
Number of Periods: 1					NET PAY:	1,246.96
Company Expenses:		FICA-SS: 112.77	FICA-Med: 26.37	FUTA: 0.00		
Lorna - Lorna J. Perski Check #12642 12/18/13						
Salaried Wages	0.0000	1,877.88	FICA-SS	112.77	Mers	112.67
			FICA-Med	26.37	United Way(2)	0.00
			Federal W/H	249.00	125 Medical	59.05
			State W/H	66.06		
TOTALS	<u>0.0000</u>	<u>1,877.88</u>		<u>454.20</u>		<u>171.72</u>
Number of Periods: 1					NET PAY:	1,251.96
Company Expenses:		FICA-SS: 112.77	FICA-Med: 26.37	FUTA: 0.00		
Monica - Monica Otis Check #12636 12/04/13						
Salaried Wages	0.0000	720.00	FICA-SS	40.23	Mers	43.20
			FICA-Med	9.41	125 Medical	71.04
			Federal W/H	61.00		
			State W/H	25.74		
TOTALS	<u>0.0000</u>	<u>720.00</u>		<u>136.38</u>		<u>114.24</u>
Number of Periods: 1					NET PAY:	469.38
Company Expenses:		FICA-SS: 40.24	FICA-Med: 9.41	FUTA: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Monica - Monica Otis Check #12646 12/18/13						
Salaried Wages	0.0000	720.00	FICA-SS	40.24	Mers	43.20
			FICA-Med	9.41	125 Medical	71.04
			Federal W/H	61.00		
			State W/H	25.74		
TOTALS	<u>0.0000</u>	<u>720.00</u>		<u>136.39</u>		<u>114.24</u>
Number of Periods: 1					NET PAY:	469.37
Company Expenses:		FICA-SS: 40.24	FICA-Med: 9.41	FUTA: 0.00		
Robert - Robert Krolczyk Check #12635 12/04/13						
Salaried Wages	0.0000	1,134.25	FICA-SS	61.06	Mers	68.06
			FICA-Med	14.28	Union PAC (1)	1.00
			Federal W/H	45.00	Union Dues	18.14
			State W/H	32.50	FSA	25.00
					125 Medical	124.51
TOTALS	<u>0.0000</u>	<u>1,134.25</u>		<u>152.84</u>		<u>236.71</u>
Number of Periods: 1					NET PAY:	744.70
Company Expenses:		FICA-SS: 61.05	FICA-Med: 14.28	FUTA: 0.00		
Robert - Robert Krolczyk Check #12645 12/18/13						
Salaried Wages	0.0000	1,079.00	FICA-SS	57.62	Mers	64.74
			FICA-Med	13.48	Union PAC (1)	0.00
			Federal W/H	40.00	Union Dues	17.29
			State W/H	30.30	FSA	25.00
					125 Medical	124.51
TOTALS	<u>0.0000</u>	<u>1,079.00</u>		<u>141.40</u>		<u>231.54</u>
Number of Periods: 1					NET PAY:	706.06
Company Expenses:		FICA-SS: 57.63	FICA-Med: 13.48	FUTA: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	Number of Checks: 15					
Salaried Wages	0.0000	20,784.84	FICA-SS	1,220.08	Mers	1,241.09
			FICA-Med	285.36	United Way(2)	15.00
			Federal W/H	1,660.00	FSA	242.30
			State W/H	721.90	125 Medical	863.50
					Union Dues	114.03
					Union PAC (1)	3.00
					Child Support	35.40
TOTALS	<u>0.0000</u>	<u>20,784.84</u>		<u>3,887.34</u>		<u>2,514.32</u>
					NET PAY:	14,383.18
Company Expenses:			FICA-SS: 1,220.13	FICA-Med: 285.33	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2 NOW Account				428,135.70		
12/31/13	186		December Cash Receipts		55,927.24	
12/31/13	187		Operating Subsidy		15,387.33	
12/31/13	188		Operating Subsidy		50,371.33	
12/31/13	189		501-10 CFP Grant		2,463.02	
12/31/13	190		501-11 CFP Grant		2,864.68	
12/31/13	191		NOW Interest		0.19	
12/31/13	192		REPO Interest		102.90	
12/31/13	194		Close CD 89018/Transfer to Checking		50,857.71	
12/31/13	419		To record MiSDU debits per Dec 2013 bank statement.		(35.40)	
12/31/13	420		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.		(5,411.76)	
12/31/13	421		To record MERS debit per Dec 2013 bank statement.		(1,230.76)	
12/31/13	422		To defer 1/1/14 payroll that cleared the bank in December.		(8,326.53)	
12/31/13	MI078		December 2013 Payroll Disbursements		(379.33)	
12/31/13	MI078		Checks 5591 - 5660		(83,275.33)	
12/31/13	PAY2013		Payroll Journal Entry		(14,383.18)	
					<u>64,932.11</u>	<u>493,067.81</u>
10011111.3 HRA Account				10,942.59		
12/31/13	193		HRA Interest		0.46	
12/04/13	12638	V	West Shore Bank		121.15	
12/18/13	12648	V	West Shore Bank		121.15	
					<u>242.76</u>	<u>11,185.35</u>
10011117 Petty Cash Fund				250.00		
					<u>0.00</u>	<u>250.00</u>
10011118 Change Fund				50.00		
					<u>0.00</u>	<u>50.00</u>
10011122 Tenants Accounts Receivable				18,143.60		
12/31/13	186		December TAR Collections		(53,314.61)	
12/31/13	414		To record charges to tenants per Dec 2013 MSO.		57,194.75	
12/31/13	415		To record transfers of security deposits to A/R per Dec 2013 MSO.		(1,356.00)	
12/31/13	416		To record write offs to bad debt per Dec 2013 MSO.		(7,729.33)	
12/31/13	417		To record tenants prepaid rent @ FYE 12/31/2013.		2,283.67	
12/31/13	423		To write off balances to bad debt per board resolution dated 12/10/2013.		(8,633.27)	
					<u>(11,554.79)</u>	<u>6,588.81</u>
10011122.1 Allowance for Doubtful Accounts				(3,316.22)		
12/31/13	186		Collection Loss Recovery		(32.00)	
12/31/13	418		To adjust allowance for doubtful accounts @ FYE 12/31/2013.		1,633.68	
					<u>1,601.68</u>	<u>(1,714.54)</u>
10011125 Accounts Receivable - HUD				32,879.34		
12/31/13	187		Operating Subsidy		(7,693.67)	
12/31/13	188		Operating Subsidy		(25,185.67)	
12/31/13	434		To record 2010 CFP receivable @ FYE 12/31/2013.		1,664.02	
12/31/13	435		To record 2011 CFP receivable @ FYE 12/31/2013.		594.00	
12/31/13	436		To record 2013 CFP receivable @ FYE 12/31/2013.		7,140.00	

**Manistee Housing Commission
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<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10011125 Accounts Receivable - HUD (cont.)						
					<u>(23,481.32)</u>	<u>9,398.02</u>
10011162 General Fund Investments				50,769.11		
12/31/13	194		Close CD 89018/Transfer to Checking		(50,857.71)	
12/31/13	413		To record interest added to West Shore Bank CD #89018 per statement.		88.60	
					<u>(50,769.11)</u>	<u>0.00</u>
10011211 Prepaid Insurance				19,585.07		
12/31/13	RT2	S	To record monthly insurance write off.		(5,261.53)	
					<u>(5,261.53)</u>	<u>14,323.54</u>
10011290 Other Prepaid Expenses				0.00		
12/31/13	422		To defer 1/1/14 payroll that cleared the bank in December.		8,326.53	
01/01/14	5649		██████████		100.00	
01/01/14	5650		██████████		200.00	
01/01/14	5651		██████████		200.00	
01/01/14	5652		██████████		100.00	
01/01/14	5653		██████████		200.00	
01/01/14	5654		██████████		100.00	
01/01/14	5655		Noble Holmes		100.00	
01/01/14	5656		Oswego Community Bank		7,599.23	
					<u>16,925.76</u>	<u>16,925.76</u>
10011400 Construction in Progress-CFP				59,046.48		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		1,717.00	
12/31/13	438		To close completed CFP work items to proper fixed asset accounts.		(73,231.18)	
12/19/13	5658		Custer		5,327.70	
12/19/13	5659		M.C. Smith Associates		7,140.00	
					<u>(59,046.48)</u>	<u>0.00</u>
10011400.6 Land				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
10011400.61 Land Improvements				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
10011400.7 Buildings				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
10011400.71 Building Improvements				4,731,281.90		
12/31/13	438		To close completed CFP work items to proper fixed asset accounts.		58,535.70	
					<u>58,535.70</u>	<u>4,789,817.60</u>
10011400.72 Non-dwelling Structures				7,050.00		
					<u>0.00</u>	<u>7,050.00</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011400.8 Furn., Equip., Mach.-Dwellings				237,397.59		
12/17/13	5643	V	HD Supply Facilities Mtce		3,632.10	
					<u>3,632.10</u>	<u>241,029.69</u>
10011400.9 Furn., Equip., Mach.-Admin				482,032.17		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		449.00	
12/31/13	438		To close completed CFP work items to proper fixed asset accounts.		14,695.48	
12/06/13	5614	V	Next IT		2,866.29	
					<u>18,010.77</u>	<u>500,042.94</u>
10011400.95 Accumulated Depreciation-ALL				(7,316,821.45)		
12/31/13	439		To adjust accumulated depreciation to actual @ FYE 12/31/2013.		(4,634.60)	
12/31/13	A3	S	To record estimated monthly depreciation expense.		<u>(26,615.00)</u>	<u>(7,348,071.05)</u>
					<u>(31,249.60)</u>	
10012111 Vendors and Contractors				(34,336.64)		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		34,336.64	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		<u>(61,173.60)</u>	
					<u>(26,836.96)</u>	<u>(61,173.60)</u>
10012114 Tenant Security Deposits				(55,936.33)		
12/31/13	186		Tenant Security Deposits		(1,736.17)	
12/31/13	415		To record transfers of security deposits to A/R per Dec 2013 MSO.		1,356.00	
					<u>(380.17)</u>	<u>(56,316.50)</u>
10012117.1 Social Security Withheld				0.00		
12/31/13	420		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.		1,220.08	
12/31/13	PAY2013		Payroll Journal Entry		<u>(1,220.08)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.10 United Way				(20.00)		
12/04/13	12629	V	United Way of Manistee County		20.00	
12/31/13	PAY2013		Payroll Journal Entry		<u>(15.00)</u>	
					<u>5.00</u>	<u>(15.00)</u>
10012117.11 Medicare Withheld				0.00		
12/31/13	420		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.		285.36	
12/31/13	PAY2013		Payroll Journal Entry		<u>(285.36)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.12 FSA Withheld				(776.45)		
12/31/13	PAY2013		Payroll Journal Entry		<u>(242.30)</u>	
					<u>(242.30)</u>	<u>(1,018.75)</u>
10012117.2 Federal Income Tax Withheld				0.00		
12/31/13	420		To record IRS USATAXPYMT(s) and STATE OF MICH			

**Manistee Housing Commission
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<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10012117.2 Federal Income Tax Withheld (cont.)						
			TAX-PAY per Dec 2013 bank statement.		1,660.00	
12/31/13	PAY2013		Payroll Journal Entry		(1,660.00)	
					<u>0.00</u>	<u>0.00</u>
10012117.3 State Income Tax Withheld				(740.86)		
12/31/13	420		To record IRS USATAXPYMT(s) and STATE OF MICH		740.86	
			TAX-PAY per Dec 2013 bank statement.		(721.90)	
12/31/13	PAY2013		Payroll Journal Entry		<u>18.96</u>	<u>(721.90)</u>
10012117.4 125 Medical Withheld				0.00		
12/31/13	424		To reclassify CK 5587 dated 11/25/2013.		863.50	
12/31/13	PAY2013		Payroll Journal Entry		(863.50)	
					<u>0.00</u>	<u>0.00</u>
10012117.5 Pension Withheld				(1,241.93)		
12/31/13	421		To record MERS debit per Dec 2013 bank statement.		1,230.76	
12/31/13	PAY2013		Payroll Journal Entry		(1,241.09)	
					<u>(10.33)</u>	<u>(1,252.26)</u>
10012117.6 PAC Withheld				0.00		
12/04/13	12637	V	United Steel Workers		3.00	
12/31/13	PAY2013		Payroll Journal Entry		(3.00)	
					<u>0.00</u>	<u>0.00</u>
10012117.8 Friend of Court Withheld				0.00		
12/31/13	419		To record MiSDU debits per Dec 2013 bank statement.		35.40	
12/31/13	PAY2013		Payroll Journal Entry		(35.40)	
					<u>0.00</u>	<u>0.00</u>
10012117.9 Union Dues Withheld				0.00		
12/18/13	12647	V	United Steel Workers		114.03	
12/31/13	PAY2013		Payroll Journal Entry		(114.03)	
					<u>0.00</u>	<u>0.00</u>
10012119.2 Interfund Payble - DVG				0.00		
12/31/13	186		December Cash Receipts		(632.00)	
12/10/13	5629	V	Manistee Hsg Commission		632.00	
					<u>0.00</u>	<u>0.00</u>
10012131 EPC Loan - Current				(1,217.75)		
12/31/13	429		To adjust EPC loan liability @ FYE 12/31/2013.		(16,500.21)	
12/01/13	5598	V	Oswego Comm. Bank		1,217.75	
					<u>(15,282.46)</u>	<u>(16,500.21)</u>
10012132 EPC Loan - Noncurrent				(1,195,753.14)		
12/31/13	429		To adjust EPC loan liability @ FYE 12/31/2013.		16,500.21	
					<u>16,500.21</u>	<u>(1,179,252.93)</u>

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10012135		Accrued Salaries and Wages	(13,392.45)		
12/31/13	425		To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		13,392.45	
12/31/13	426		To accrue wages & related payroll tax benefits @ FYE 12/31/2013.		(11,414.62)	
					<u>1,977.83</u>	<u>(11,414.62)</u>
	10012135.1		Accrued Comp. Absences-Current	(8,930.82)		
12/31/13	427		To adjust accrued compensated absences to actual @ FYE 12/31/2013.		(3,183.69)	
					<u>(3,183.69)</u>	<u>(12,114.51)</u>
	10012135.3		Accrued Comp. Absences-Non Current	(10,855.28)		
12/31/13	427		To adjust accrued compensated absences to actual @ FYE 12/31/2013.		(2,059.60)	
					<u>(2,059.60)</u>	<u>(12,914.88)</u>
	10012137		Payments in Lieu of Taxes	(34,320.00)		
12/31/13	432		To adjust PILOT to actual @ FYE 12/31/2013.		(1,811.20)	
12/31/13	A2 S		To record estimated monthly PILOT expense.		(3,120.00)	
					<u>(4,931.20)</u>	<u>(39,251.20)</u>
	10012240		Tenants Prepaid Rent	0.00		
12/31/13	417		To record tenants prepaid rent @ FYE 12/31/2013.		(2,283.67)	
					<u>(2,283.67)</u>	<u>(2,283.67)</u>
	10012290		Other Deferred Credits	0.00		
12/31/13	433		To defer 2010 CFP revenue.		(1,107.50)	
					<u>(1,107.50)</u>	<u>(1,107.50)</u>
	10012806		Unrestricted Net Assets	(354,686.86)		
12/31/13	440		To adjust equity per GASB 34 @ FYE 12/31/2013.		(214,630.08)	
					<u>(214,630.08)</u>	<u>(569,316.94)</u>
	10012806.1		Invested in Capital Assets	(2,312,438.58)		
12/31/13	440		To adjust equity per GASB 34 @ FYE 12/31/2013.		214,630.08	
					<u>214,630.08</u>	<u>(2,097,808.50)</u>
	10012820		HUD Operating Reserve - Memo	(354,686.86)		
12/31/13	440		To adjust equity per GASB 34 @ FYE 12/31/2013.		4,196.50	
					<u>4,196.50</u>	<u>(350,490.36)</u>
	10012820.1		HUD Operating Reserve-Contra	354,686.86		
12/31/13	440		To adjust equity per GASB 34 @ FYE 12/31/2013.		(4,196.50)	
					<u>(4,196.50)</u>	<u>350,490.36</u>
	10013110		Dwelling Rental	(549,758.00)		
12/31/13	414		To record charges to tenants per Dec 2013 MSO.		(51,035.00)	
					<u>(51,035.00)</u>	<u>(600,793.00)</u>

**Manistee Housing Commission
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<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	10013120	Excess Utilities		(8,208.32)		
12/31/13	414		To record charges to tenants per Dec 2013 MSO.		(621.87)	
					<u>(621.87)</u>	<u>(8,830.19)</u>
	10013401.2	Operating Subsidy		(363,820.68)		
12/31/13	187		Operating Subsidy		(7,693.66)	
12/31/13	188		Operating Subsidy		(25,185.66)	
					<u>(32,879.32)</u>	<u>(396,700.00)</u>
	10013610	Interest Income-Gen. Fund		(1,354.77)		
12/31/13	191		NOW Interest		(0.19)	
12/31/13	192		REPO Interest		(102.90)	
12/31/13	193		HRA Interest		(0.46)	
12/31/13	413		To record interest added to West Shore Bank CD #89018 per statement.		(88.60)	
					<u>(192.15)</u>	<u>(1,546.92)</u>
	10013689	Tenant Income - Cable TV		(48,067.86)		
12/31/13	414		To record charges to tenants per Dec 2013 MSO.		(4,310.00)	
					<u>(4,310.00)</u>	<u>(52,377.86)</u>
	10013690	Tenant Income		(22,496.79)		
12/31/13	414		To record charges to tenants per Dec 2013 MSO.		(1,227.88)	
					<u>(1,227.88)</u>	<u>(23,724.67)</u>
	10013690.1	Non-Tenant Income		(10,243.43)		
12/31/13	186		Refund - Consumers Energy		(18.41)	
					<u>(18.41)</u>	<u>(10,261.84)</u>
	10013690.4	Laundry Income		(8,393.55)		
					<u>0.00</u>	<u>(8,393.55)</u>
	10013690.5	Pop Machine Income		(102.92)		
					<u>0.00</u>	<u>(102.92)</u>
	10013690.6	Fraud Recovery Revenue		(2,107.55)		
12/31/13	186		Fraud Recovery - Wisniewski		(194.05)	
					<u>(194.05)</u>	<u>(2,301.60)</u>
	10014110	Administrative Salaries		144,713.11		
12/31/13	425		To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		(6,156.73)	
12/31/13	426		To accrue wages & related payroll tax benefits @ FYE 12/31/2013.		6,764.42	
12/31/13	PAY2013		Payroll Journal Entry		13,628.84	
					<u>14,236.53</u>	<u>158,949.64</u>
	10014130	Legal Expense		15,651.76		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(1,956.16)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		3,765.05	

**Manistee Housing Commission
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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014130 Legal Expense (cont.)						
12/06/13	5613		Mika Meyes Beckett & Jones PLC		2,062.00	
					<u>3,870.89</u>	<u>19,522.65</u>
10014140 Staff Training				541.11		
					<u>0.00</u>	<u>541.11</u>
10014150 Travel Expense				256.64		
12/17/13	5638		Dale Priester		1,000.00	
					<u>1,000.00</u>	<u>1,256.64</u>
10014170 Accounting Fees				8,979.74		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(794.84)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		862.89	
12/06/13	5608	V	H.A.A.S., Inc.		979.94	
12/17/13	5639	V	Daniel D. Laskey Co., PC		74.00	
					<u>1,121.99</u>	<u>10,101.73</u>
10014171 Auditing				0.00		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		8,700.00	
					<u>8,700.00</u>	<u>8,700.00</u>
10014182 Employee Benefits - Admin				47,624.20		
12/31/13	420		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.		998.97	
12/31/13	424		To reclassify CK 5587 dated 11/25/2013.		(378.28)	
12/31/13	425		To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		(470.99)	
12/31/13	426		To accrue wages & related payroll tax benefits @ FYE 12/31/2013.		495.75	
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(57.60)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		97.00	
					<u>684.85</u>	<u>48,309.05</u>
10014185 Telephone				9,860.08		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(747.55)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		4,282.37	
12/06/13	5600	V	AT & T Long Distance		50.01	
12/06/13	5603	V	Charter Business		123.19	
12/10/13	5624	V	AT & T		984.22	
12/17/13	5634	V	AT & T Long Distance		48.82	
					<u>4,741.06</u>	<u>14,601.14</u>
10014190.1 Publications				175.00		
					<u>0.00</u>	<u>175.00</u>
10014190.2 Membership Dues and Fees				1,456.50		
					<u>0.00</u>	<u>1,456.50</u>
10014190.3 Admin Service Contracts				18,829.66		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(177.48)	

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<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014190.3 Admin Service Contracts (cont.)						
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		298.07	
12/06/13	5601		CDM Mobile Shredding Inc.		140.00	
12/06/13	5614	V	Next IT		1,502.00	
12/10/13	5628	V	Kushner & Company		400.00	
12/17/13	5633	V	Applied Imaging		192.71	
12/17/13	5644	V	Next IT		134.00	
					<u>2,489.30</u>	<u>21,318.96</u>
10014190.4 Office Supplies				7,737.86		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(120.70)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		707.71	
12/06/13	5609	V	Jackpine Business Centers		40.85	
12/06/13	5619	V	Staples Credit Plan		718.70	
					<u>1,346.56</u>	<u>9,084.42</u>
10014190.5 Other Sundry-Misc.				10,470.13		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(2,398.40)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		753.88	
12/06/13	5610		Kevin J Helminiak		60.00	
12/06/13	5612		McCardel Water Conditioning		22.75	
12/06/13	5616		PNC Bank		1,107.86	
12/06/13	5616		PNC Bank		700.75	
12/17/13	5645	V	The PI Company		60.25	
12/19/13	5658		Custer		0.75	
					<u>307.84</u>	<u>10,777.97</u>
10014220 Rec., Pub., & Other Services				400.00		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(400.00)	
					<u>(400.00)</u>	<u>0.00</u>
10014221 Resident Employee Stipend				10,538.00		
12/31/13	425		To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		(835.00)	
12/01/13	5591	V	██████████		200.00	
12/01/13	5592		██████████		100.00	
12/01/13	5593	V	██████████		200.00	
12/01/13	5594		██████████		100.00	
12/01/13	5595	V	██████████		200.00	
12/01/13	5596		██████████		100.00	
					<u>65.00</u>	<u>10,603.00</u>
10014222 Employee Benefits - Tenant Services				452.76		
12/31/13	425		To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		(63.88)	
					<u>(63.88)</u>	<u>388.88</u>
10014230 Contract Costs-Cable & Other				43,145.83		
12/06/13	5603	V	Charter Business		3,918.43	
					<u>3,918.43</u>	<u>47,064.26</u>
10014310 Water & Sewer				45,485.48		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(6,448.11)	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014310 Water & Sewer (cont.)						
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		4,336.86	
12/06/13	5604	V	City of Manistee		3,912.24	
					<u>1,800.99</u>	<u>47,286.47</u>
10014320 Electricity				99,134.25		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(10,152.73)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		10,468.63	
12/06/13	5605	V	Consumers Energy		8,355.93	
12/17/13	5636	V	Consumers Energy		8.72	
					<u>8,680.55</u>	<u>107,814.80</u>
10014330 Gas				27,281.21		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(3,645.99)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		4,350.22	
12/17/13	5640	V	DTE Energy		3,467.65	
					<u>4,171.88</u>	<u>31,453.09</u>
10014410 Labor, Maintenance				83,875.52		
12/31/13	425		To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		(5,449.00)	
12/31/13	426		To accrue wages & related payroll tax benefits @ FYE 12/31/2013.		3,875.50	
12/31/13	PAY2013		Payroll Journal Entry		7,156.00	
					<u>5,582.50</u>	<u>89,458.02</u>
10014420 Materials				42,302.30		
12/31/13	428		To reverse accounts payable recorded @ FYE 12/31/2012.		(3,214.13)	
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		4,009.20	
12/06/13	5599	V	Ace Hardware		20.99	
12/06/13	5607	V	HD Supply Facilities Mtce		448.01	
12/06/13	5612		McCardel Water Conditioning		199.00	
12/06/13	5615	V	Olson Lumber Company		699.15	
12/06/13	5620	V	State Industrial Products		237.60	
12/06/13	5621	V	Wahr Hardware		210.89	
12/10/13	5627	V	Grand Rental Station		25.26	
12/10/13	5630	V	Sherwin-Williams Co.		549.09	
12/17/13	5631	V	Ace Hardware		4.49	
12/17/13	5635	V	Blarney Castle Fleet Program		177.09	
12/17/13	5641	V	Fastenal Company		820.06	
12/17/13	5643	V	HD Supply Facilities Mtce		186.96	
12/17/13	5646	V	State Industrial Products		98.10	
12/17/13	5648	V	Wahr Hardware		20.59	
					<u>4,492.35</u>	<u>46,794.65</u>
10014430.02 Heating & Cooling Contracts				16,820.49		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		3,807.54	
12/10/13	5625		Custom Sheet Metal & Heating		149.00	
12/17/13	5637		Custom Sheet Metal & Heating		562.15	
					<u>4,518.69</u>	<u>21,339.18</u>
10014430.04 Elevator Contracts				12,606.11		
12/06/13	5617	V	Schindler Elevator Corp.		1,082.50	
					<u>1,082.50</u>	<u>13,688.61</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014430.05 Landscape & Grounds Contracts			14,311.42		
				0.00	14,311.42
10014430.06 Unit Turnaround Contracts			17,229.65		
12/31/13	428	To reverse accounts payable recorded @ FYE 12/31/2012.		(343.65)	
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		730.00	
12/17/13	5642 V	Haglund's Floor Covering		2,328.50	
				2,714.85	19,944.50
10014430.07 Electrical Contracts			4,766.66		
12/31/13	428	To reverse accounts payable recorded @ FYE 12/31/2012.		(147.75)	
12/17/13	5647 V	Top Line Electric		2,446.26	
				2,298.51	7,065.17
10014430.08 Plumbing Contracts			5,258.38		
12/06/13	5606	Forbes Sanitation & Excavation Inc.		685.00	
12/06/13	5611	Manistee Plumbing Co. LLC		763.00	
12/10/13	5626	Forbes Sanitation & Excavation, Inc.		175.00	
				1,623.00	6,881.38
10014430.09 Extermination Contracts			1,600.00		
12/10/13	5622	Action WDI Specialist Inc.,		100.00	
				100.00	1,700.00
10014430.11 Routine Maintenance Contracts			5,196.33		
12/31/13	428	To reverse accounts payable recorded @ FYE 12/31/2012.		(998.71)	
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		3,092.75	
				2,094.04	7,290.37
10014430.12 Miscellaneous Contracts			14,737.14		
12/31/13	428	To reverse accounts payable recorded @ FYE 12/31/2012.		(744.47)	
12/06/13	5618	Servpro of Manistee		619.81	
				(124.66)	14,612.48
10014431 Garbage Removal			11,770.68		
12/31/13	428	To reverse accounts payable recorded @ FYE 12/31/2012.		(779.97)	
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		1,231.43	
12/17/13	5632 V	Allied Waste Services		995.31	
				1,446.77	13,217.45
10014433 Employee Benefits - Maint.			54,315.58		
12/31/13	420	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Dec 2013 bank statement.		506.49	
12/31/13	424	To reclassify CK 5587 dated 11/25/2013.		(485.22)	
12/31/13	425	To reverse wages & related payroll benefits accrued @ FYE 12/31/2012.		(416.85)	
12/31/13	426	To accrue wages & related payroll tax benefits @ FYE 12/31/2013.		278.95	
12/31/13	428	To reverse accounts payable recorded @ FYE 12/31/2012.		(1,208.40)	
				(1,325.03)	52,990.55

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	10014434	Employee	Benefits-Retirees	1,100.00		
12/01/13	5597	V	Noble Holmes		100.00	
					<u>100.00</u>	<u>1,200.00</u>
	10014440	Staff	Training-Maintenance	955.50		
					<u>0.00</u>	<u>955.50</u>
	10014441	Staff	Travel-Maintenance	240.50		
					<u>0.00</u>	<u>240.50</u>
	10014480	Security	Contract Costs	3,164.04		
					<u>0.00</u>	<u>3,164.04</u>
	10014510	Insurance		61,122.09		
12/10/13	5623	V	AmTrust North America Inc		795.00	
12/31/13	RT2	S	To record monthly insurance write off.		5,261.53	
					<u>6,056.53</u>	<u>67,178.62</u>
	10014520	Payment in Lieu of Taxes		34,320.00		
12/31/13	432		To adjust PILOT to actual @ FYE 12/31/2013.		1,811.20	
12/31/13	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					<u>4,931.20</u>	<u>39,251.20</u>
	10014550	Compensated Absences		0.00		
12/31/13	427		To adjust accrued compensated absences to actual @ FYE 12/31/2013.		5,243.29	
					<u>5,243.29</u>	<u>5,243.29</u>
	10014570	Collection Losses		169.66		
12/31/13	416		To record write offs to bad debt per Dec 2013 MSO.		7,729.33	
12/31/13	418		To adjust allowance for doubtful accounts @ FYE 12/31/2013.		(1,633.68)	
12/31/13	423		To write off balances to bad debt per board resolution dated 12/10/2013.		8,633.27	
					<u>14,728.92</u>	<u>14,898.58</u>
	10014580	Interest Expense		70,576.58		
12/01/13	5598	V	Oswego Comm. Bank		6,381.48	
					<u>6,381.48</u>	<u>76,958.06</u>
	10014610.3	Extraordinary Maint-Contract Costs		2,068.75		
					<u>0.00</u>	<u>2,068.75</u>
	10014620.3	Casualty Losses-Contract Costs		21,930.80		
					<u>0.00</u>	<u>21,930.80</u>
	10014620.4	Insurance Proceeds		(16,930.80)		
					<u>0.00</u>	<u>(16,930.80)</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014800 Depreciation - Current Year				292,765.00		
12/31/13	439		To adjust accumulated depreciation to actual @ FYE 12/31/2013.		(2,971.31)	
12/31/13	A3	S	To record estimated monthly depreciation expense.		26,615.00	
					<u>23,643.69</u>	<u>316,408.69</u>
10016010 Prior Year Adj. - Affecting RR				(1,781.92)		
					<u>0.00</u>	<u>(1,781.92)</u>
10017510 Principal Payments - EPC				11,181.23		
12/01/13	5598	V	Oswego Comm. Bank		1,217.75	
					<u>1,217.75</u>	<u>12,398.98</u>
10017520 Replacement of Equipment				12,992.70		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		449.00	
12/17/13	5643	V	HD Supply Facilities Mtce		3,632.10	
					<u>4,081.10</u>	<u>17,073.80</u>
10017540 Betterments and Additions				3,814.27		
12/06/13	5614	V	Next IT		2,866.29	
					<u>2,866.29</u>	<u>6,680.56</u>
10017590 Operating Expenditures-Contra				(27,988.20)		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		(449.00)	
12/01/13	5598	V	Oswego Comm. Bank		(1,217.75)	
12/06/13	5614	V	Next IT		(2,866.29)	
12/17/13	5643	V	HD Supply Facilities Mtce		(3,632.10)	
					<u>(8,165.14)</u>	<u>(36,153.34)</u>
10019996 Actual Unit Months for REAC submission				2,332.00		
12/31/13	RT1	S	To record actual units leased for REAC reporting purposes.		210.00	
					<u>210.00</u>	<u>2,542.00</u>
10019997 Actual Unit Months - Contra				(2,332.00)		
12/31/13	RT1	S	To record actual units leased for REAC reporting purposes.		(210.00)	
					<u>(210.00)</u>	<u>(2,542.00)</u>
10019998 Unit Months - Memorandum				2,354.00		
12/31/13	A1	S	To record unit months for PUM calculation.		214.00	
					<u>214.00</u>	<u>2,568.00</u>
10019999 Unit Months - Contra				(2,354.00)		
12/31/13	A1	S	To record unit months for PUM calculation.		(214.00)	
					<u>(214.00)</u>	<u>(2,568.00)</u>
10103401.1 Operating Grants				(22,045.98)		
12/31/13	433		To defer 2010 CFP revenue.		1,107.50	
12/31/13	437		To reclassify 2010 CFP revenue.		2,791.98	
					<u>3,899.48</u>	<u>(18,146.50)</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10103401.3 Capital Grants				(54,484.42)		
12/31/13	189		501-10 CFP Grant		(2,463.02)	
12/31/13	434		To record 2010 CFP receivable @ FYE 12/31/2013.		(1,664.02)	
12/31/13	437		To reclassify 2010 CFP revenue.		(2,791.98)	
					<u>(6,919.02)</u>	<u>(61,403.44)</u>
10104190.1 Publications				1,124.00		
					<u>0.00</u>	<u>1,124.00</u>
10104190.3 Administrative Service Contracts				1,615.00		
					<u>0.00</u>	<u>1,615.00</u>
10104430.02 Heating & Cooling Contracts				864.00		
					<u>0.00</u>	<u>864.00</u>
10104430.12 Miscellaneous Contracts				9,130.00		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		6,920.00	
12/13/13	5657		Eftaxiadis Consulting Inc.		1,020.00	
12/19/13	5660		Eftaxiadis Consulting Inc.		212.50	
					<u>8,152.50</u>	<u>17,282.50</u>
10104800 Depreciation - Current Year				0.00		
12/31/13	439		To adjust accumulated depreciation to actual @ FYE 12/31/2013.		6,517.07	
					<u>6,517.07</u>	<u>6,517.07</u>
10113401.1 Operating Grants				(30,388.42)		
12/31/13	435		To record 2011 CFP receivable @ FYE 12/31/2013.		(594.00)	
					<u>(594.00)</u>	<u>(30,982.42)</u>
10113401.3 Capital Grants				(4,562.06)		
12/31/13	190		501-11 CFP Grant		(2,864.68)	
					<u>(2,864.68)</u>	<u>(7,426.74)</u>
10114110 Administrative Salaries				16,567.32		
					<u>0.00</u>	<u>16,567.32</u>
10114182 Employee Benefits - Admin				1,267.40		
					<u>0.00</u>	<u>1,267.40</u>
10114190.3 Admin Service Contracts				597.00		
					<u>0.00</u>	<u>597.00</u>
10114190.5 Other Sundry-Misc.				0.00		
12/31/13	431		To record accounts payable @ FYE 12/31/2013.		594.00	
12/06/13	5602		CDW Government		781.70	
					<u>1,375.70</u>	<u>1,375.70</u>

**Manistee Housing Commission
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<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
		10114430.02 Heating & Cooling Contracts	2,518.00	<u>0.00</u>	<u>2,518.00</u>
		10114430.12 Miscellaneous Contract Costs	8,657.00	<u>0.00</u>	<u>8,657.00</u>
		10114800 Depreciation-Current Year	0.00		
12/31/13	439	To adjust accumulated depreciation to actual @ FYE 12/31/2013.		<u>1,088.84</u>	
				<u>1,088.84</u>	<u>1,088.84</u>
		10123401.1 Operating Grants	(6,070.00)	<u>0.00</u>	<u>(6,070.00)</u>
		10124430.12 Miscellaneous Contract Costs	6,070.00	<u>0.00</u>	<u>6,070.00</u>
		10133401.3 Capital Grants	0.00		
12/31/13	436	To record 2013 CFP receivable @ FYE 12/31/2013.		<u>(7,140.00)</u>	
				<u>(7,140.00)</u>	<u>(7,140.00)</u>
		15101406 Operations	40,000.00	<u>0.00</u>	<u>40,000.00</u>
		15101408 Management Improvements	21,484.00		
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		<u>1,717.00</u>	
12/19/13	5658	Custer		<u>2,463.02</u>	
				<u>4,180.02</u>	<u>25,664.02</u>
		15101410.05 Salary & Benefits-Staff	24,000.00	<u>0.00</u>	<u>24,000.00</u>
		15101430.01 A & E Fees	11,857.37	<u>0.00</u>	<u>11,857.37</u>
		15101430.99 A & E Fees - Soft Costs	11,566.33	<u>0.00</u>	<u>11,566.33</u>
		15101460 Dwelling Structures	45,241.05	<u>0.00</u>	<u>45,241.05</u>
		15101460.23 Modernize Boiler Rooms	24,544.00	<u>0.00</u>	<u>24,544.00</u>
		15101460.99 Dwelling Structures-Soft Costs	7,513.95	<u>0.00</u>	<u>7,513.95</u>

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<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	15101475	Nondwelling Equipment	8,000.00		
				0.00	8,000.00
	15101485	Demolition	2,520.00		
12/31/13	430	To reclassify 2010 CFP demolition expenses.		(2,520.00)	
				(2,520.00)	0.00
	15101485.99	Demolition-Soft Costs	720.00		
12/31/13	430	To reclassify 2010 CFP demolition expenses.		2,520.00	
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		6,920.00	
12/13/13	5657	Eftaxiadis Consulting Inc.		1,020.00	
12/19/13	5660	Eftaxiadis Consulting Inc.		212.50	
				10,672.50	11,392.50
	15101600	CFP Funding	206,759.68		
12/31/13	189	501-10 CFP Grant		2,463.02	
12/31/13	433	To defer 2010 CFP revenue.		(1,107.50)	
12/31/13	434	To record 2010 CFP receivable @ FYE 12/31/2013.		1,664.02	
				3,019.54	209,779.22
	15101699	CFP Funding - Contra	(206,759.68)		
12/31/13	189	501-10 CFP Grant		(2,463.02)	
12/31/13	433	To defer 2010 CFP revenue.		1,107.50	
12/31/13	434	To record 2010 CFP receivable @ FYE 12/31/2013.		(1,664.02)	
				(3,019.54)	(209,779.22)
	15109800	CFP Cost - Contra	(197,446.70)		
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		(8,637.00)	
12/13/13	5657	Eftaxiadis Consulting Inc.		(1,020.00)	
12/19/13	5658	Custer		(2,463.02)	
12/19/13	5660	Eftaxiadis Consulting Inc.		(212.50)	
				(12,332.52)	(209,779.22)
	15111406	Operations	40,000.00		
				0.00	40,000.00
	15111408	Management Improvements	3,836.78		
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		594.00	
12/06/13	5602	CDW Government		781.70	
12/19/13	5658	Custer		2,864.68	
				4,240.38	8,077.16
	15111410	Administration	17,834.72		
				0.00	17,834.72
	15111430	A & E Fees	4,750.00		
				0.00	4,750.00
	15111430.01	A & E Fees	1,322.28		
				0.00	1,322.28

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Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	15111460	Dwelling Structures	4,533.32		
				0.00	4,533.32
	1511460.99	Dwelling Structures-Soft Costs	11,175.00		
				0.00	11,175.00
	15111600	CFP Funding	84,233.80		
12/31/13	190	501-11 CFP Grant		2,864.68	
12/31/13	435	To record 2011 CFP receivable @ FYE 12/31/2013.		594.00	
				3,458.68	87,692.48
	15111699	CFP Funding - Contra	(84,233.80)		
12/31/13	190	501-11 CFP Grant		(2,864.68)	
12/31/13	435	To record 2011 CFP receivable @ FYE 12/31/2013.		(594.00)	
				(3,458.68)	(87,692.48)
	15119800	CFP Cost - Contra	(83,452.10)		
12/31/13	431	To record accounts payable @ FYE 12/31/2013.		(594.00)	
12/06/13	5602	CDW Government		(781.70)	
12/19/13	5658	Custer		(2,864.68)	
				(4,240.38)	(87,692.48)
	15121408	Management Improvements	6,070.00		
				0.00	6,070.00
	15121430.99	A & E Fees - Soft Costs	2,061.25		
				0.00	2,061.25
	15121600	CFP Funding	8,131.25		
				0.00	8,131.25
	15121699	CFP Funding - Contra	(8,131.25)		
				0.00	(8,131.25)
	15129800	CFP Cost - Contra	(8,131.25)		
				0.00	(8,131.25)
	15131430	A & E Fees	0.00		
12/19/13	5659	M.C. Smith Associates		7,140.00	
				7,140.00	7,140.00
	15131600	CFP Funding	0.00		
12/31/13	436	To record 2013 CFP receivable @ FYE 12/31/2013.		7,140.00	
				7,140.00	7,140.00
	15131699	CFP Funding - Contra	0.00		
12/31/13	436	To record 2013 CFP receivable @ FYE 12/31/2013.		(7,140.00)	
				(7,140.00)	(7,140.00)

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	15139800	CFP Cost - Contra	0.00		
12/19/13	5659	M.C. Smith Associates		<u>(7,140.00)</u>	
				<u>(7,140.00)</u>	<u>(7,140.00)</u>
Current Profit/(Loss)		<u>(55,297.83)</u>	YTD Profit/(Loss)		<u>(218,826.58)</u>
Number of Transactions		285	The General Ledger is in balance		<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number: 851620
Statement Ending date: 12/31/13
Checkbook Name: NOW Account

General Ledger

Balance per General Ledger (Account 10011111.2) at 12/01/13	428,135.70
Activity for the month:	
Total Debits (Deposits and Credit Memos)	177,974.40
Total Credits (Checks and Debit Memos)	-113,042.29
Unreconciled General Ledger Balance at 12/31/13	<u>493,067.81</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/13	<u><u>493,067.81</u></u>

Bank

Balance per Bank Statement at 12/31/13	507,408.02
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-14,340.21
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/13	<u><u>493,067.81</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/13
Statement Ending date: 12/31/13
Checkbook Name: NOW Account

Statement Summary

Beginning Balance				440,581.44
Deposits and Credit Memos				
186	12/31/13	10011122	December Cash Receipts	55,927.24
187	12/31/13	10011125	Operating Subsidy	15,387.33
188	12/31/13	10011125	Operating Subsidy	50,371.33
189	12/31/13	10103401.3	501-10 CFP Grant	2,463.02
190	12/31/13	10113401.3	501-11 CFP Grant	2,864.68
191	12/31/13	10013610	NOW Interest	0.19
192	12/31/13	10013610	REPO Interest	102.90
194	12/31/13	10011162	Close CD 89018/Transfer to Checking	50,857.71
			Total	<u>177,974.40</u>

Checks and Debit Memos

419	12/31/13	10012117.8	To record MiSDU debits per Dec 2013 bank statement.	(35.40)
420	12/31/13	10012117.1	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PA	(5,411.76)
421	12/31/13	10012117.5	To record MERS debit per Dec 2013 bank statement.	(1,230.76)
422	12/31/13	10011290	To defer 1/1/14 payroll that cleared the bank in December.	(8,326.53)
5562	11/12/13	10012119.2	Manistee Housing Commission	(632.00)
5577	11/19/13	10014330	DTE Energy	(766.30)
5578	11/19/13	10014420	Fastenal Company	(518.46)
5582	11/19/13	10014430.08	Manistee Plumbing Co LLC	(1,350.56)
5586	11/19/13	10014182	Principal Financial Group	(1,057.68)
5587	11/25/13	10014182	Priority Health	(6,530.22)
5589	11/25/13	10014182	VSP	(148.12)
5590	11/25/13	10014182	Sun Life Financial	(496.64)
5591	12/01/13	10014221	██████████	(200.00)
5592	12/01/13	10014221	██████████	(100.00)
5593	12/01/13	10014221	██████████	(200.00)
5594	12/01/13	10014221	██████████	(100.00)
5595	12/01/13	10014221	██████████	(200.00)
5596	12/01/13	10014221	██████████	(100.00)
5597	12/01/13	10014434	Noble Holmes	(100.00)
5598	12/01/13	10012131	Oswego Comm. Bank	(7,599.23)
5599	12/06/13	10014420	Ace Hardware	(20.99)
5600	12/06/13	10014185	AT & T Long Distance	(50.01)
5601	12/06/13	10014190.3	CDM Mobile Shredding Inc.	(140.00)
5602	12/06/13	15111408	CDW Government	(781.70)
5603	12/06/13	10014185	Charter Business	(4,041.62)
5604	12/06/13	10014310	City of Manistee	(3,912.24)
5605	12/06/13	10014320	Consumers Energy	(8,355.93)
5606	12/06/13	10014430.08	Forbes Sanitation & Excavation Inc.	(685.00)
5607	12/06/13	10014420	HD Supply Facilities Mtce	(448.01)
5608	12/06/13	10014170	H.A.A.S., Inc.	(979.94)
5609	12/06/13	10014190.4	Jackpine Business Centers	(40.85)
5610	12/06/13	10014190.5	Kevin J Helminiak	(60.00)
5611	12/06/13	10014430.08	Manistee Plumbing Co. LLC	(763.00)
5613	12/06/13	10014130	Mika Meyes Beckett & Jones PLC	(2,062.00)
5614	12/06/13	10014190.3	Next IT	(4,368.29)
5615	12/06/13	10014420	Olson Lumber Company	(699.15)
5616	12/06/13	10014190.5	PNC Bank	(1,808.61)
5617	12/06/13	10014430.04	Schindler Elevator Corp.	(1,082.50)
5618	12/06/13	10014430.12	Servpro of Manistee	(619.81)
5619	12/06/13	10014190.4	Staples Credit Plan	(718.70)
5620	12/06/13	10014420	State Industrial Products	(237.60)
5621	12/06/13	10014420	Wahr Hardware	(210.89)
5622	12/10/13	10014430.09	Action WDI Specialist Inc.,	(100.00)
5623	12/10/13	10014510	AmTrust North America Inc	(795.00)
5624	12/10/13	10014185	AT & T	(984.22)
5625	12/10/13	10014430.02	Custom Sheet Metal & Heating	(149.00)
5626	12/10/13	10014430.08	Forbes Sanitation & Excavation, Inc.	(175.00)
5627	12/10/13	10014420	Grand Rental Station	(25.26)
5628	12/10/13	10014190.3	Kushner & Company	(400.00)
5629	12/10/13	10012119.2	Manistee Hsg Commission	(632.00)

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/13
Statement Ending date: 12/31/13
Checkbook Name: NOW Account

5630	12/10/13	10014420	Sherwin-Williams Co.	(549.09)
5631	12/17/13	10014420	Ace Hardware	(4.49)
5632	12/17/13	10014431	Allied Waste Services	(995.31)
5633	12/17/13	10014190.3	Applied Imaging	(192.71)
5634	12/17/13	10014185	AT & T Long Distance	(48.82)
5635	12/17/13	10014420	Blarney Castle Fleet Program	(177.09)
5636	12/17/13	10014320	Consumers Energy	(8.72)
5637	12/17/13	10014430.02	Custom Sheet Metal & Heating	(562.15)
5638	12/17/13	10014150	Dale Priester	(1,000.00)
5639	12/17/13	10014170	Daniel D. Laskey Co., PC	(74.00)
5641	12/17/13	10014420	Fastenal Company	(820.06)
5643	12/17/13	10014420	HD Supply Facilities Mtce	(3,819.06)
5644	12/17/13	10014190.3	Next IT	(134.00)
5645	12/17/13	10014190.5	The PI Company	(60.25)
5646	12/17/13	10014420	State Industrial Products	(98.10)
5647	12/17/13	10014430.07	Top Line Electric	(2,446.26)
5648	12/17/13	10014420	Wahr Hardware	(20.59)
5649	01/01/14	10011290	██████████	(100.00)
5650	01/01/14	10011290	██████████	(200.00)
5654	01/01/14	10011290	██████████	(100.00)
5656	01/01/14	10011290	Oswego Community Bank	(7,599.23)
5657	12/13/13	10104430.12	Eftaxiadis Consulting Inc.	(1,020.00)
5658	12/19/13	10011400	Custer	(5,328.45)
5660	12/19/13	15101485.99	Eftaxiadis Consulting Inc.	(212.50)
12608	10/23/13	10011111.3	West Shore Bank	(121.15)
12618	11/06/13	10011111.3	West Shore Bank	(121.15)
12627	11/20/13	10011111.3	West Shore Bank	(121.15)
12629	12/04/13	10012117.10	United Way of Manistee County	(20.00)
12630	12/04/13	10014410	Anthony Mastrapasqua	(818.29)
12631	12/04/13	10014410	Kevin Helminiak	(1,033.37)
12632	12/04/13	10014110	Clinton E. Copus II	(2,133.10)
12633	12/04/13	10014110	Lorna J. Perski	(1,246.96)
12634	12/04/13	10014110	Beverly A. Pahoski	(752.43)
12635	12/04/13	10014410	Robert Krolczyk	(744.70)
12636	12/04/13	10014110	Monica Otis	(469.38)
12637	12/04/13	10012117.6	United Steel Workers	(3.00)
12638	12/04/13	10011111.3	West Shore Bank	(121.15)
12639	12/18/13	10014410	Anthony Mastrapasqua	(787.79)
12640	12/18/13	10014410	Kevin Helminiak	(991.88)
12641	12/18/13	10014110	Clinton E. Copus II	(2,133.11)
12642	12/18/13	10014110	Lorna J. Perski	(1,251.96)
12643	12/18/13	10014110	Beverly A. Pahoski	(752.43)
12644	12/18/13	10014110	Beverly A. Pahoski	(92.35)
12645	12/18/13	10014410	Robert Krolczyk	(706.06)
12646	12/18/13	10014110	Monica Otis	(469.37)
12647	12/18/13	10012117.9	United Steel Workers	(114.03)
12648	12/18/13	10011111.3	West Shore Bank	(121.15)
			Total	<u>(111,147.82)</u>

Ending Balance

507,408.02

Bank Summary

Ending Bank Balance				507,408.02
Checks and Debit Memos in transit				
4657	10/01/12	10012114	██████████	58.00
5083	04/03/13	10011122	██████████	23.00
5115	04/23/13	10014420	Culligan Water Clinic	109.90
5343	08/05/13	10012114	██████████	86.00
5523	11/01/13	10014221	██████████	50.00
5547	11/12/13	10011122	██████████	136.00
5548	11/12/13	10011122	██████████	51.00
5564	11/12/13	10012114	██████████	68.41

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/13
Statement Ending date: 12/31/13
Checkbook Name: NOW Account

5612	12/06/13	10014420	McCardel Water Conditioning	221.75
5640	12/17/13	10014330	DTE Energy	3,467.65
5642	12/17/13	10014430.06	Haglund's Floor Covering	2,328.50
5651	01/01/14	10011290	██████████	200.00
5652	01/01/14	10011290	██████████	100.00
5653	01/01/14	10011290	██████████	200.00
5655	01/01/14	10011290	Noble Holmes	100.00
5659	12/19/13	10011400	M.C. Smith Associates	7,140.00
			Total	<u>(14,340.21)</u>

Ending Balance 493,067.81

Book Summary

G/L account: 10011111.2
G/L journal: Journal Entry
G/L period: 12/31/13

Total Adjustments: 0.00

Ending Balance 493,067.81

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 12/31/13
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 12/01/13	10,942.59
Activity for the month:	
Total Debits (Deposits and Credit Memos)	242.76
Total Credits (Checks and Debit Memos)	-0.00
Unreconciled General Ledger Balance at 12/31/13	<u>11,185.35</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/13	<u><u>11,185.35</u></u>

Bank

Balance per Bank Statement at 12/31/13	11,185.35
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/13	<u><u>11,185.35</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/13
Statement Ending date: 12/31/13
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				10,579.14
Deposits and Credit Memos				
12608	10/23/13	West Shore Bank		121.15
12618	11/06/13	West Shore Bank		121.15
12627	11/20/13	West Shore Bank		121.15
12638	12/04/13	West Shore Bank		121.15
12648	12/18/13	West Shore Bank		121.15
193	12/31/13	10013610 HRA Interest		0.46
		Total		<u>606.21</u>
Ending Balance				<u><u>11,185.35</u></u>

Bank Summary

Ending Bank Balance				<u>11,185.35</u>
Ending Balance				<u><u>11,185.35</u></u>

Book Summary

G/L account: 10011111.3
G/L journal: Journal Entry
G/L period: 12/31/13

		Total Adjustments:		<u>0.00</u>
Ending Balance				<u><u>11,185.35</u></u>

Housing Authority Accounting Specialists
PO Box 545
Sparta, WI 54656
608-272-3209

To the Board of Directors
And Management

Manistee Housing Commission
Domestic Violence Grant
273 Sixth Avenue
Manistee, MI 49660

Enclosed are the following reports for the month ending December 31, 2013. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

- I. Financial Statements
- II. Journal Register
- III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of December 31, 2013**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA	\$ <u>72,534.12</u>
Total Cash	72,534.12

Receivables

Total Receivables	0.00
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Investments

Total Investments	0.00
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Prepaid Expenses & Other Assets

Total Prepaid Expenses & Other Assets	0.00
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Total Current Assets	72,534.12
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CAPITAL ASSETS

Land, Structures & Equipment

1400.7 - Buildings	364,363.29
1400.98 - Accumulated Depreciation-DVG	<u>(56,262.09)</u>
Total Land, Structures & Equipment	308,101.20

TOTAL CAPITAL ASSETS	<u>308,101.20</u>
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TOTAL ASSETS	<u>\$ <u>380,635.32</u></u>
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**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of December 31, 2013**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 124.80
2114 - Tenant Security Deposits	<u>1,748.00</u>
Total Accounts Payable	1,872.80

Accrued Liabilities

2130 - Forgiveable Note - MSHDA	<u>500,000.00</u>
Total Accrued Liabilities	500,000.00

Total Current Liabilities 501,872.80

Non Current Liabilities

Total Non Current Liabilities 0.00

Deferred Credits

Total Deferred Credits 0.00

TOTAL LIABILITIES/DEFERRED CREDITS 501,872.80

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	67,807.51
2806.4 - Invested in Capital Assets-DVG	(191,898.80)
Current Year Profit(Loss)	<u>2,853.81</u>
Total Unreserved Fund Balance	(121,237.48)

TOTAL EQUITY (121,237.48)

TOTAL LIABILITIES/EQUITY \$ 380,635.32

**Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 12 Months Ended December 31, 2013**

	1 Month Ended	12 Months Ended
	<u>December 31, 2013</u>	<u>December 31, 2013</u>
Operating Income		
3110 - Dwelling Rental	1,232.00	15,544.00
3120 - Excess Utilities	<u>0.00</u>	<u>300.76</u>
Total Operating Income	1,232.00	15,844.76
Operating Expenses		
Administration		
4170 - Accounting Fees	124.80	1,560.10
4190.5 - Other Sundry-Misc.	<u>799.31</u>	<u>799.31</u>
Total Administration	924.11	2,359.41
Ordinary Maint. & Operation		
4420 - Materials	0.00	188.80
4430.02 - Heating & Cooling Contracts	0.00	411.27
4430.12 - Miscellaneous Contracts	<u>(63.00)</u>	<u>0.00</u>
Total Ordinary Maint. & Oper.	(63.00)	600.07
General Expense		
4570 - Collection Losses	(4,008.41)	0.00
4590 - Other General Expense	<u>(376.52)</u>	<u>175.49</u>
Total General Expense	(4,384.93)	175.49
Depreciation Expense		
4800 - Depreciation - Current Year	<u>780.98</u>	<u>9,855.98</u>
Total Depreciation Expense	780.98	9,855.98
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	<u>(2,742.84)</u>	<u>12,990.95</u>
Net Income/(Loss)	<u>4,755.82</u>	<u>12,709.79</u>

**Manistee Housing Commission
Cash Disbursements-DVG Journal**

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/06/13	2486	20014170	H.A.A.S., Inc.	124.80	124.80
12/10/13	2487	20014190.5	West Shore Bank	791.00	791.00
12/19/13	2488	20014190.5	Beverly Pahoski	47.83	47.83
12/31/13	MI078	20011111	Checks 2486 - 2488	(963.63)	<u>(963.63)</u>
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 963.63 Total Credits 963.63 A/C Hash Total 80053662.000

Number of Transactions 4

**Manistee Housing Commission
Cash Receipts - DVG Journal**

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/13	119	20011111	December TAR Collections	600.00	
12/31/13	119	20011122	December TAR Collections	(600.00)	
12/31/13	120	20011111	Interfund Receivable - P/H	1,264.00	
12/31/13	120	20011129.4	Interfund Receivable - P/H	(1,264.00)	
				Transaction Balance	<u>0.00</u>
Total Debits		<u>1,864.00</u>	Total Credits		<u>1,864.00</u>
			A/C Hash Total		<u>80044473.400</u>
Number of Transactions		4			

**Manistee Housing Commission
Journal Entry - DVG Journal**

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/13	315	20011122	To record charges to tenants per Dec 2013 MSO.	1,232.00	
12/31/13	315	20013110	To record charges to tenants per Dec 2013 MSO.	(1,232.00)	
12/31/13	316	20012111	To reverse accounts payable recorded @ FYE 12/31/2012.	453.84	
12/31/13	316	20014170	To reverse accounts payable recorded @ FYE 12/31/2012.	(124.80)	
12/31/13	316	20014190.5	To reverse accounts payable recorded @ FYE 12/31/2012.	(39.52)	
12/31/13	316	20014430.12	To reverse accounts payable recorded @ FYE 12/31/2012.	(63.00)	
12/31/13	316	20014590	To reverse accounts payable recorded @ FYE 12/31/2012.	(226.52)	
12/31/13	317	20012111	To record accounts payable @ FYE 12/31/2013.	(124.80)	
12/31/13	317	20014170	To record accounts payable @ FYE 12/31/2013.	124.80	
12/31/13	318	20011400.98	To adjust accumulated depreciation to actual @ FYE 12/31/2013.	44.02	
12/31/13	318	20014800	To adjust accumulated depreciation to actual @ FYE 12/31/2013.	(44.02)	
12/31/13	319	20012806	To adjust equity per GASB 34 @ FYE 12/31/2013.	(9,855.98)	
12/31/13	319	20012806.4	To adjust equity per GASB 34 @ FYE 12/31/2013.	9,855.98	
12/31/13	320	20011122.1	To adjust allowance for doubtful accounts @ FYE 12/31/2013.	4,158.41	
12/31/13	320	20014570	To adjust allowance for doubtful accounts @ FYE 12/31/2013.	(4,008.41)	
12/31/13	320	20014590	To adjust allowance for doubtful accounts @ FYE 12/31/2013.	(150.00)	
12/31/13	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
12/31/13	A1	20014800	To record estimated depreciation expense.	825.00	
12/31/13	RT1	20019996	To record units leased.	3.00	
12/31/13	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 16,697.05 Total Credits 16,697.05 A/C Hash Total 400278294.080

Number of Transactions 20

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	20011111	Cash - MSHDA		71,633.75		
12/31/13	119		December TAR Collections		600.00	
12/31/13	120		Interfund Receivable - P/H		1,264.00	
12/31/13	MI078		Checks 2486 - 2488		(963.63)	
					<u>900.37</u>	<u>72,534.12</u>
	20011122	Tenants Accounts Receivable		0.00		
12/31/13	119		December TAR Collections		(600.00)	
12/31/13	186		December TAR Collections		(632.00)	
12/31/13	315		To record charges to tenants per Dec 2013 MSO.		1,232.00	
					<u>0.00</u>	<u>0.00</u>
	20011122.1	Allowance for Doubtful Accounts-A/R		(4,158.41)		
12/31/13	320		To adjust allowance for doubtful accounts @ FYE 12/31/2013.		4,158.41	
					<u>4,158.41</u>	<u>0.00</u>
	20011129.4	Interfund Receivable - P/H		632.00		
12/31/13	120		Interfund Receivable - P/H		(1,264.00)	
12/31/13	186		December Cash Receipts		632.00	
					<u>(632.00)</u>	<u>0.00</u>
	20011400.7	Buildings		364,363.29		
					<u>0.00</u>	<u>364,363.29</u>
	20011400.98	Accumulated Depreciation-DVG		(55,481.11)		
12/31/13	318		To adjust accumulated depreciation to actual @ FYE 12/31/2013.		44.02	
12/31/13	A1 S		To record estimated depreciation expense.		(825.00)	
					<u>(780.98)</u>	<u>(56,262.09)</u>
	20012111	Vendors & Contractors		(453.84)		
12/31/13	316		To reverse accounts payable recorded @ FYE 12/31/2012.		453.84	
12/31/13	317		To record accounts payable @ FYE 12/31/2013.		(124.80)	
					<u>329.04</u>	<u>(124.80)</u>
	20012114	Tenant Security Deposits		(1,748.00)		
					<u>0.00</u>	<u>(1,748.00)</u>
	20012130	Forgiveable Note - MSHDA		(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
	20012806	Unrestricted Net Assets		(57,951.53)		
12/31/13	319		To adjust equity per GASB 34 @ FYE 12/31/2013.		(9,855.98)	
					<u>(9,855.98)</u>	<u>(67,807.51)</u>
	20012806.4	Invested in Capital Assets-DVG		182,042.82		
12/31/13	319		To adjust equity per GASB 34 @ FYE 12/31/2013.		9,855.98	
					<u>9,855.98</u>	<u>191,898.80</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	20013110 Dwelling Rental		(14,312.00)		
12/31/13	315	To record charges to tenants per Dec 2013 MSO.		(1,232.00)	
				<u>(1,232.00)</u>	<u>(15,544.00)</u>
	20013120 Excess Utilities		(300.76)		
				<u>0.00</u>	<u>(300.76)</u>
	20014170 Accounting Fees		1,435.30		
12/31/13	316	To reverse accounts payable recorded @ FYE 12/31/2012.		(124.80)	
12/31/13	317	To record accounts payable @ FYE 12/31/2013.		124.80	
12/06/13	2486 V	H.A.A.S., Inc.		124.80	
				<u>124.80</u>	<u>1,560.10</u>
	20014190.5 Other Sundry-Misc.		0.00		
12/31/13	316	To reverse accounts payable recorded @ FYE 12/31/2012.		(39.52)	
12/10/13	2487	West Shore Bank		791.00	
12/19/13	2488	Beverly Pahoski		47.83	
				<u>799.31</u>	<u>799.31</u>
	20014420 Materials		188.80		
				<u>0.00</u>	<u>188.80</u>
	20014430.02 Heating & Cooling Contracts		411.27		
				<u>0.00</u>	<u>411.27</u>
	20014430.12 Miscellaneous Contracts		63.00		
12/31/13	316	To reverse accounts payable recorded @ FYE 12/31/2012.		(63.00)	
				<u>(63.00)</u>	<u>0.00</u>
	20014570 Collection Losses		4,008.41		
12/31/13	320	To adjust allowance for doubtful accounts @ FYE 12/31/2013.		(4,008.41)	
				<u>(4,008.41)</u>	<u>0.00</u>
	20014590 General Expense		552.01		
12/31/13	316	To reverse accounts payable recorded @ FYE 12/31/2012.		(226.52)	
12/31/13	320	To adjust allowance for doubtful accounts @ FYE 12/31/2013.		(150.00)	
				<u>(376.52)</u>	<u>175.49</u>
	20014800 Depreciation - Current Year		9,075.00		
12/31/13	318	To adjust accumulated depreciation to actual @ FYE 12/31/2013.		(44.02)	
12/31/13	A1 S	To record estimated depreciation expense.		825.00	
				<u>780.98</u>	<u>9,855.98</u>
	20019996 Actual Unit Months for REAC Submission		33.00		
12/31/13	RT1 S	To record units leased.		3.00	
				<u>3.00</u>	<u>36.00</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	20019997		Actual Unit Months - Contra	(33.00)		
12/31/13	RT1	S	To record units leased.		<u>(3.00)</u>	
					<u>(3.00)</u>	<u>(36.00)</u>
Current Profit/(Loss)			<u>3,974.84</u>	YTD Profit/(Loss)		<u>2,853.81</u>
Number of Transactions			30	The General Ledger is in balance		<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 12/31/13
Checkbook Name: Business Money Market Plus

General Ledger

Balance per General Ledger (Account 20011111) at 12/01/13	71,633.75
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,864.00
Total Credits (Checks and Debit Memos)	<u>-963.63</u>
Unreconciled General Ledger Balance at 12/31/13	<u>72,534.12</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 12/31/13	<u><u>72,534.12</u></u>

Bank

Balance per Bank Statement at 12/31/13	72,534.12
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 12/31/13	<u><u>72,534.12</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/13
Statement Ending date: 12/31/13
Checkbook Name: Business Money Market Plus

Statement Summary

Beginning Balance				71,633.75
Deposits and Credit Memos				
119	12/31/13	20011122	December TAR Collections	600.00
120	12/31/13	20011129.4	Interfund Receivable - P/H	1,264.00
			Total	<u>1,864.00</u>
Checks and Debit Memos				
2486	12/06/13	20014170	H.A.A.S., Inc.	(124.80)
2487	12/10/13	20014190.5	West Shore Bank	(791.00)
2488	12/19/13	20014190.5	Beverly Pahoski	(47.83)
			Total	<u>(963.63)</u>
Ending Balance				<u><u>72,534.12</u></u>

Bank Summary

Ending Bank Balance				<u>72,534.12</u>
Ending Balance				<u><u>72,534.12</u></u>

Book Summary

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 12/31/13				
		Total Adjustments:		<u>0.00</u>
Ending Balance				<u><u>72,534.12</u></u>

FY 2014 Budget Tracking

Total Units: 214	Annual-2013	Monthly	January 2013	2013 YTD Actual
Operating Income				
Rental Income				
3110-Dwelling Rental	\$ 600,000.00	\$ 50,000.00	\$ 49,147.00	\$ 49,147.00
3120-Excess Utilities	\$ 11,400.00	\$ 950.00	\$ 533.00	\$ 533.00
Total Rental Income	\$ 611,400.00	\$ 50,950.00	\$ 49,680.00	\$ 49,680.00
Revenues-HUD PHA Grants				
3401.1-Operating Grants	\$ 40,000.00	\$ 3,333.33	\$ -	\$ -
3401.2-Operating Subsidy	\$ 395,000.00	\$ 32,916.67	\$ 35,541.50	\$ 35,541.50
Total HUD PHA Grants	\$ 501,485.00	\$ 41,790.42	\$ 35,541.50	\$ 35,541.50
Nonrental Income	\$ 94,030.00	\$ 7,835.83	\$ 8,851.19	\$ 8,851.19
Total Operating Income	\$ 1,140,430.00	\$ 95,035.83	\$ 94,072.69	\$ 94,072.69
Operating Expenses				
Routine Expenses				
Administration	\$ 320,670.00	\$ 26,722.50	\$ 25,773.59	\$ 25,773.59
Unusual Administration	\$ -	\$ -	\$ 16,258.15	\$ 16,258.15
Total Administration	\$ 320,670.00	\$ 26,722.50	\$ 42,031.74	\$ 42,031.74
Tenant Services	\$ 57,830.00	\$ 4,819.17	\$ 4,885.68	\$ 4,885.68
Unusual Tenant Services	\$ -	\$ -	\$ -	\$ -
Total Tenant Services	\$ 57,830.00	\$ 4,819.17	\$ 4,885.68	\$ 4,885.68
Utilities	\$ 179,600.00	\$ 14,966.67	\$ 19,762.69	\$ 19,762.69
Unusual Utilities	\$ -	\$ -	\$ -	\$ -
Total Utilities	\$ 179,600.00	\$ 14,966.67	\$ 19,762.69	\$ 19,762.69
Ordinary Maintenance & Operations	\$ 282,873.00	\$ 23,572.75	\$ 25,169.71	\$ 25,169.71
Unusual Ordinary Maintenance & Operations	\$ -	\$ -	\$ 17,010.73	\$ 17,010.73
Total Ordinary Maintenance & Operations	\$ 282,873.00	\$ 23,572.75	\$ 42,180.44	\$ 42,180.44
Protective Services	\$ 3,500.00	\$ 291.67	\$ -	\$ -
Unusual Protective Services	\$ -	\$ -	\$ -	\$ -
Total Protective Services	\$ 3,500.00	\$ 291.67	\$ -	\$ -
General Expenses	\$ 200,580.00	\$ 16,715.00	\$ 15,551.52	\$ 15,551.52
Unusual General Expenses	\$ -	\$ -	\$ -	\$ -
Total General Expenses	\$ 200,580.00	\$ 16,715.00	\$ 15,551.52	\$ 15,551.52
Total Routine Expense	\$ 1,045,053.00	\$ 87,087.75	\$ 124,412.07	\$ 124,412.07
Non-Routine Expenses				
Extraordinary Maintenance			\$ -	\$ -
Total Casualty Losses	\$ -	\$ -	\$ -	\$ -
Total Non-Routine Expenses	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 1,045,053.00	\$ 87,087.75	\$ 124,412.07	\$ 124,412.07
Operating Income (Loss)	\$ 95,377.00	\$ 7,948.08	\$ (30,339.38)	\$ (30,339.38)
Total Depreciation Expense	\$ 319,380.00	\$ 26,615.00	\$ 24,460.00	\$ 24,460.00
Surplus Credits & Charges	\$ -	\$ -	\$ (105.96)	\$ (105.96)
Capital Expenditures	\$ 16,500.21	\$ 1,375.02	\$ -	\$ -
HUD Net Income (Loss)	\$ 78,876.79	\$ 6,573.07	\$ (31,457.66)	\$ (31,457.66)
GAAP Net Income (Loss)	\$ (224,003.00)	\$ (18,666.92)	\$ (54,693.42)	\$ (54,693.42)

Unusual Expense Detail:		
Administration		
4110-Administrative Salaries	\$ 7,117.75	3 Pay Periods
4130-Legal Expenses	\$ 1,699.49	2 Months (November/December)
4182-Employee Benefits-Admin	\$ 3,950.46	Double Insurance Payments - 3 Pay Periods
4185-Telephone	\$ 2,513.72	Double Phone & Cell Payment
4190.2-Membership Dues and Fees	\$ 640.75	Annual Membership Adjusted to 1 month
4190.5-Other Sundry-Misc	\$ 335.98	Credit Card Double Payment
Total Administration	\$ 16,258.15	
Ordinary Maint. & Operation		
4410-Labor, Maintenance	\$ 4,220.88	3 Pay Periods
4430.02-Heating & Cooling Contracts	\$ 2,201.91	Strom Damage Bill - July
4430.11-Routine Maintenance Contracts	\$ 2,635.00	New HV Doors
4430.12-Miscellaneous Contracts	\$ 3,585.25	HV Generator
4431-Garbage Removal	\$ 180.00	Extra Yardage
4433-Employee Benefits-Maintenance	\$ 4,187.69	Double Insurance Payments - 3 Pay Periods
Total Ordinary Maintenance & Operations	\$ 17,010.73	

Housing Authority Accounting Specialists PO Box 545 Sparta, WI 54656 608-272-3209

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of January 31, 2014**

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$ 471,139.58
1111.3 - HRA Account	11,579.90
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

Total Cash 483,019.48

Receivables

1122 - Tenants Accounts Receivable	5,437.46
1122.1 - Allowance for Doubtful Accounts	(1,894.54)
1125 - Accounts Receivable - HUD	<u>7,140.00</u>

Total Receivables 10,682.92

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

1211 - Prepaid Insurance	<u>9,062.01</u>
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Total Prepaid Expenses & Other Assets 9,062.01

Total Current Assets 502,764.41

CAPITAL ASSETS

Land, Structures & Equipment

1400.6 - Land	360,271.62
1400.61 - Land Improvements	85,905.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,789,817.60
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	241,029.69
1400.9 - Furn., Equip., Mach.-Admin	500,042.94
1400.95 - Accumulated Depreciation-ALL	<u>(7,372,531.05)</u>

Total Land, Structures & Equipment 3,269,101.64

TOTAL CAPITAL ASSETS 3,269,101.64

TOTAL ASSETS \$ 3,771,866.05

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of January 31, 2014**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 42,793.60
2114 - Tenant Security Deposits	56,774.39
2117.12 - FSA Withheld	1,412.82
2117.3 - State Income Tax Withheld	1,210.30
2117.4 - 125 Medical Withheld	(381.24)
2117.5 - Pension Withheld	<u>2,052.11</u>

Total Accounts Payable

103,861.98

Accrued Liabilities

2131 - EPC Loan - Current	15,275.97
2135 - Accrued Wages/Payroll Taxes Payable	11,414.62
2135.1 - Accrued Comp. Absences-Current	12,114.51
2137 - Payments in Lieu of Taxes	<u>42,371.20</u>

Total Accrued Liabilities

81,176.30

Total Current Liabilities

185,038.28

Non Current Liabilities

2132 - EPC Loan - Noncurrent	1,179,252.93
2135.3 - Accrued Comp. Absences-Non Current	<u>12,914.88</u>

Total Non Current Liabilities

1,192,167.81

Deferred Credits

2290 - Other Deferred Credits	<u>1,054.52</u>
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Total Deferred Credits

1,054.52

TOTAL LIABILITIES/DEFERRED CREDITS

1,378,260.61

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	350,490.36
2806.1 - Invested in Capital Assets	2,097,808.50
2820 - HUD Operating Reserve - Memo	350,490.36
2820.1 - HUD Operating Reserve-Contra	(350,490.36)
Current Year Profit(Loss) - P/H	<u>(54,693.42)</u>

Total Unreserved Fund Balance

2,393,605.44

TOTAL EQUITY

2,393,605.44

TOTAL LIABILITIES/EQUITY

\$ 3,771,866.05

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

Units	1 Month Ended		1 Month		BUDGET	PUM	*OVER/UNDER
	January 31, 2014	PUM	January 31, 2014	PUM			
214							
Operating Income							
Rental Income							
3110 - Dwelling Rental	49,147.00	229.66	49,147.00	229.66	600,000.00	233.64	550,853.00
3120 - Excess Utilities	<u>533.00</u>	2.49	<u>533.00</u>	2.49	<u>11,400.00</u>	4.44	<u>10,867.00</u>
Total Rental Income	49,680.00	232.15	49,680.00	232.15	611,400.00	238.08	561,720.00
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	0.00	0.00	40,000.00	15.58	40,000.00
3401.2 - Operating Subsidy	<u>35,541.50</u>	166.08	<u>35,541.50</u>	166.08	<u>395,000.00</u>	153.82	<u>359,458.50</u>
Total HUD PHA Grants	35,541.50	166.08	35,541.50	166.08	435,000.00	169.39	399,458.50
Nonrental Income							
3610 - Interest Income-Gen. Fund	105.72	0.49	105.72	0.49	1,500.00	0.58	1,394.28
3689 - Tenant Income - Cable TV	4,138.43	19.34	4,138.43	19.34	53,700.00	20.91	49,561.57
3690 - Tenant Income	2,779.07	12.99	2,779.07	12.99	20,100.00	7.83	17,320.93
3690.1 - Non-Tenant Income	1,633.92	7.64	1,633.92	7.64	7,100.00	2.76	5,466.08
3690.4 - Laundry Income	0.00	0.00	0.00	0.00	9,300.00	3.62	9,300.00
3690.6 - Fraud Recovery Revenue	<u>194.05</u>	0.91	<u>194.05</u>	0.91	<u>1,300.00</u>	0.51	<u>1,105.95</u>
Total Nonrental Income	8,851.19	41.36	8,851.19	41.36	93,000.00	36.21	84,148.81
Total Operating Income	94,072.69	439.59	94,072.69	439.59	1,139,400.00	443.69	1,045,327.31
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	21,353.26	99.78	21,353.26	99.78	153,580.00	59.81	132,226.74
4130 - Legal Expense	3,765.05	17.59	3,765.05	17.59	18,000.00	7.01	14,234.95
4140 - Staff Training	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4150 - Travel Expense	(1,000.00)	(4.67)	(1,000.00)	(4.67)	2,000.00	0.78	3,000.00
4170 - Accounting Fees	862.89	4.03	862.89	4.03	11,000.00	4.28	10,137.11
4171 - Auditing	0.00	0.00	0.00	0.00	8,500.00	3.31	8,500.00
4182 - Employee Benefits - Admin	8,506.78	39.75	8,506.78	39.75	57,330.00	22.32	48,823.22
4185 - Telephone	3,811.56	17.81	3,811.56	17.81	11,000.00	4.28	7,188.44
4190.1 - Publications	0.00	0.00	0.00	0.00	180.00	0.07	180.00
4190.2 - Membership Dues and Fees	699.00	3.27	699.00	3.27	1,400.00	0.55	701.00
4190.3 - Admin Service Contracts	1,037.45	4.85	1,037.45	4.85	13,800.00	5.37	12,762.55
4190.4 - Office Supplies	707.71	3.31	707.71	3.31	7,300.00	2.84	6,592.29
4190.5 - Other Sundry-Misc.	<u>2,288.04</u>	10.69	<u>2,288.04</u>	10.69	<u>11,800.00</u>	4.60	<u>9,511.96</u>
Total Administration	42,031.74	196.41	42,031.74	196.41	300,890.00	117.17	258,858.26
Tenant Services							
4220 - Rec., Pub., & Other Services	0.00	0.00	0.00	0.00	1,000.00	0.39	1,000.00
4221 - Resident Employee Stipend	900.00	4.21	900.00	4.21	10,800.00	4.21	9,900.00
4230 - Contract Costs-Cable & Other	<u>3,985.68</u>	18.62	<u>3,985.68</u>	18.62	<u>47,000.00</u>	18.30	<u>43,014.32</u>
Total Tenant Services	4,885.68	22.83	4,885.68	22.83	58,800.00	22.90	53,914.32

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014

Units 214	1 Month Ended		1 Month		<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
	<u>January 31, 2014</u>	<u>PUM</u>	<u>January 31, 2014</u>	<u>PUM</u>			
Utilities							
4310 - Water & Sewer	4,336.86	20.27	4,336.86	20.27	44,000.00	17.13	39,663.14
4320 - Electricity	10,468.63	48.92	10,468.63	48.92	108,000.00	42.06	97,531.37
4330 - Gas	<u>4,957.20</u>	<u>23.16</u>	<u>4,957.20</u>	<u>23.16</u>	<u>40,000.00</u>	<u>15.58</u>	<u>35,042.80</u>
Total Utilities	19,762.69	92.35	19,762.69	92.35	192,000.00	74.77	172,237.31
Ordinary Maint. & Operation							
4410 - Labor, Maintenance	12,662.63	59.17	12,662.63	59.17	89,180.00	34.73	76,517.37
4420 - Materials	4,705.13	21.99	4,705.13	21.99	46,000.00	17.91	41,294.87
4430.02 - Heating & Cooling Contracts	5,056.10	23.63	5,056.10	23.63	11,300.00	4.40	6,243.90
4430.03 - Snow Removal Contracts	135.00	0.63	135.00	0.63	0.00	0.00	(135.00)
4430.04 - Elevator Contracts	1,082.50	5.06	1,082.50	5.06	17,200.00	6.70	16,117.50
4430.05 - Landscape & Grounds Contracts	0.00	0.00	0.00	0.00	1,200.00	0.47	1,200.00
4430.06 - Unit Turnaround Contracts	730.00	3.41	730.00	3.41	13,600.00	5.30	12,870.00
4430.07 - Electrical Contracts	0.00	0.00	0.00	0.00	6,900.00	2.69	6,900.00
4430.08 - Plumbing Contracts	0.00	0.00	0.00	0.00	4,200.00	1.64	4,200.00
4430.09 - Extermination Contracts	0.00	0.00	0.00	0.00	200.00	0.08	200.00
4430.11 - Routine Maintenance Contracts	3,092.75	14.45	3,092.75	14.45	6,500.00	2.53	3,407.25
4430.12 - Miscellaneous Contracts	4,249.25	19.86	4,249.25	19.86	6,500.00	2.53	2,250.75
4431 - Garbage Removal	1,231.43	5.75	1,231.43	5.75	9,000.00	3.50	7,768.57
4433 - Employee Benefits - Maint.	9,135.65	42.69	9,135.65	42.69	62,310.00	24.26	53,174.35
4434 - Employee Benefits-Retirees	100.00	0.47	100.00	0.47	1,200.00	0.47	1,100.00
4440 - Staff Training-Maintenance	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.78</u>	<u>2,000.00</u>
Total Ordinary Maint & Oper	42,180.44	197.10	42,180.44	197.10	282,290.00	109.93	240,109.56
Protective Services							
4480 - Security Contract Costs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,050.00</u>	<u>1.19</u>	<u>3,050.00</u>
Total Protective Services	0.00	0.00	0.00	0.00	3,050.00	1.19	3,050.00
General Expense							
4510 - Insurance	6,056.53	28.30	6,056.53	28.30	76,250.00	29.69	70,193.47
4520 - Payment in Lieu of Taxes	3,120.00	14.58	3,120.00	14.58	37,440.00	14.58	34,320.00
4550 - Compensated Absences	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4570 - Collection Losses	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4580 - Interest Expense	6,374.99	29.79	6,374.99	29.79	76,050.00	29.61	69,675.01
4590 - Other General Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,400.00</u>	<u>2.10</u>	<u>5,400.00</u>
Total General Expense	15,551.52	72.67	15,551.52	72.67	205,140.00	79.88	189,588.48
Total Routine Expense	124,412.07	581.36	124,412.07	581.36	1,042,170.00	405.83	917,757.93
Non-Routine Expense							
Extraordinary Maintenance							
Total Extraordinary Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Casualty Losses-Not Cap.							
Total Casualty Losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Routine Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	<u>124,412.07</u>	581.36	<u>124,412.07</u>	581.36	<u>1,042,170.00</u>	405.83	<u>917,757.93</u>

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

Units	1 Month Ended		1 Month		<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
	<u>January 31, 2014</u>	<u>PUM</u>	<u>January 31, 2014</u>	<u>PUM</u>			
214							
Operating Income (Loss)	<u>(30,339.38)</u>	(141.77)	<u>(30,339.38)</u>	(141.77)	<u>97,230.00</u>	37.86	<u>127,569.38</u>
Depreciation Expense							
4800 - Depreciation - Current Year	<u>24,460.00</u>	114.30	<u>24,460.00</u>	114.30	<u>0.00</u>	0.00	<u>(24,460.00)</u>
Total Depreciation Expense	<u>24,460.00</u>	114.30	<u>24,460.00</u>	114.30	<u>0.00</u>	0.00	<u>(24,460.00)</u>
Surplus Credits & Charges							
6010 - Prior Year Adj. - Affecting RR	<u>(105.96)</u>	(0.50)	<u>(105.96)</u>	(0.50)	<u>0.00</u>	0.00	<u>105.96</u>
Total Surplus Credits & Charges	<u>(105.96)</u>	(0.50)	<u>(105.96)</u>	(0.50)	<u>0.00</u>	0.00	<u>105.96</u>
Capital Expenditures							
7510 - Principal Payments - EPC	<u>1,224.24</u>	5.72	<u>1,224.24</u>	5.72	<u>16,500.00</u>	6.43	<u>15,275.76</u>
7590 - Operating Expenditures-Contra	<u>(1,224.24)</u>	(5.72)	<u>(1,224.24)</u>	(5.72)	<u>(16,500.00)</u>	(6.43)	<u>(15,275.76)</u>
Total Capital Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>
HUD Net Income (Loss)	<u>(31,457.66)</u>	(147.00)	<u>(31,457.66)</u>	(147.00)	<u>80,730.00</u>	31.44	<u>112,187.66</u>
GAAP Net Income (Loss)	<u>(54,693.42)</u>	(255.58)	<u>(54,693.42)</u>	(255.58)	<u>97,230.00</u>	37.86	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submis	<u>212.00</u>		<u>212.00</u>				
9998 - Unit Months - Memorandum	<u>214.00</u>		<u>214.00</u>				
Total Occupancy Percentage	<u>99.07%</u>		<u>99.07%</u>				
UNA as of: January 31 2014							319,032.70

**Manistee Housing Commission
Capital Fund 501-10
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

1010	1 Month Ended <u>January 31, 2014</u>	1 Month Ended <u>January 31, 2014</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>0.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

	1 Month Ended	1 Month Ended
1011	<u>January 31, 2014</u>	<u>January 31, 2014</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>0.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

	1 Month Ended	1 Month Ended
1012	<u>January 31, 2014</u>	<u>January 31, 2014</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>0.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-13
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

	1 Month Ended	1 Month Ended
1013	<u>January 31, 2014</u>	<u>January 31, 2014</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>0.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission
Capital Fund 501-10**

Program ID:	1 Month Ended January 31, 2014	1 Month Ended January 31, 2014	BUDGET	OVER/UNDER
MI33P078501-10 **1510**				
Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	(1,717.00)	23,947.02	24,000.00	52.98
1410.05 - Salary & Benefits-Staff	0.00	24,000.00	24,000.00	0.00
Total Administration	(1,717.00)	87,947.02	88,000.00	52.98
A & E				
1430.01 - Architect & Engineering Fees	0.00	11,857.37	20,000.00	8,142.63
1430.99 - A & E Fees - Soft Costs	0.00	11,566.33	0.00	(11,566.33)
Total A & E Fees	0.00	23,423.70	20,000.00	(3,423.70)
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
1450.03 - Parking Lot Improvements	0.00	0.00	10,000.00	10,000.00
Total Site Improvements	0.00	0.00	10,000.00	10,000.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	45,241.05	104,219.00	58,977.95
1460.23 - Modernize Boiler Systems	0.00	24,544.00	0.00	(24,544.00)
1460.99 - Dwelling Structures-Soft Costs	0.00	7,513.95	0.00	(7,513.95)
Total Dwelling Structures	0.00	77,299.00	104,219.00	26,920.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	8,000.00	8,000.00	0.00
Total Nondwelling Equip.	0.00	8,000.00	8,000.00	0.00
Demolition				
1485 - Demolition	0.00	0.00	12,500.00	12,500.00
1485.99 - Demolition-Soft Costs	0.00	11,392.50	0.00	(11,392.50)
Total Demolition	0.00	11,392.50	12,500.00	1,107.50
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	(1,717.00)	208,062.22	242,719.00	34,656.78
1600 - CFP Funding	(1,717.00)	208,062.22	242,719.00	34,656.78
Over/(Under) Funding	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Manistee Housing Commission
Capital Fund 501-11

Program ID:	1 Month Ended January 31, 2014	1 Month Ended January 31, 2014	BUDGET	OVER/UNDER
MI33P078501-11 **1511**				
Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	1,717.00	9,794.16	25,000.00	15,205.84
1410 - Administration	0.00	17,834.72	24,000.00	6,165.28
Total Administration	<u>1,717.00</u>	<u>67,628.88</u>	<u>89,000.00</u>	<u>21,371.12</u>
A & E				
1430 - A & E Fees	0.00	4,750.00	10,000.00	5,250.00
1430.01 - Architect & Engineering Fees	0.00	1,322.28	0.00	(1,322.28)
Total A & E Fees	<u>0.00</u>	<u>6,072.28</u>	<u>10,000.00</u>	<u>3,927.72</u>
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	4,533.32	105,179.00	100,645.68
1460.99 - Dwelling Structures-Soft Costs	0.00	11,175.00	0.00	(11,175.00)
Total Dwelling Structures	<u>0.00</u>	<u>15,708.32</u>	<u>105,179.00</u>	<u>89,470.68</u>
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>1,717.00</u>	<u>89,409.48</u>	<u>204,179.00</u>	<u>114,769.52</u>
1600 - CFP Funding	<u>1,717.00</u>	<u>89,409.48</u>	<u>204,179.00</u>	<u>114,769.52</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Manistee Housing Commission
Capital Fund 501-12

Program ID:	1 Month Ended January 31, 2014	1 Month Ended January 31, 2014	BUDGET	OVER/UNDER
MI33P078501-12 **1512**				
Administration				
1406 - Operations	\$ 0.00	\$ 0.00	\$ 40,000.00	\$ 40,000.00
1408 - Management Improvements	0.00	6,070.00	20,000.00	13,930.00
1410 - Administration	0.00	0.00	20,000.00	20,000.00
Total Administration	<u>0.00</u>	<u>6,070.00</u>	<u>80,000.00</u>	<u>73,930.00</u>
A & E				
1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
1430.99 - A & E Fees - Soft Costs	0.00	2,061.25	0.00	(2,061.25)
Total A & E Fees	<u>0.00</u>	<u>2,061.25</u>	<u>10,000.00</u>	<u>7,938.75</u>
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	101,849.00	101,849.00
Total Dwelling Structures	<u>0.00</u>	<u>0.00</u>	<u>101,849.00</u>	<u>101,849.00</u>
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>0.00</u>	<u>8,131.25</u>	<u>191,849.00</u>	<u>183,717.75</u>
1600 - CFP Funding	<u>0.00</u>	<u>8,131.25</u>	<u>191,849.00</u>	<u>183,717.75</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Manistee Housing Commission
Capital Fund 501-13

Program ID:	1 Month Ended January 31, 2014	1 Month Ended January 31, 2014	BUDGET	OVER/UNDER
MI33P078501-13 **1513**				
Administration				
1406 - Operations	\$ 0.00	\$ 0.00	\$ 39,637.40	\$ 39,637.40
1408 - Management Improvements	0.00	0.00	20,000.00	20,000.00
1410 - Administration	0.00	0.00	19,818.70	19,818.70
Total Administration	<u>0.00</u>	<u>0.00</u>	<u>79,456.10</u>	<u>79,456.10</u>
A & E				
1430 - A & E Fees	0.00	7,140.00	10,543.90	3,403.90
Total A & E Fees	<u>0.00</u>	<u>7,140.00</u>	<u>10,543.90</u>	<u>3,403.90</u>
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460.1 - Equipment Upgrade-Harborview	0.00	0.00	80,179.00	80,179.00
1460.2 - Unit Modernization-HA Wide	0.00	0.00	28,008.00	28,008.00
Total Dwelling Structures	<u>0.00</u>	<u>0.00</u>	<u>108,187.00</u>	<u>108,187.00</u>
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>0.00</u>	<u>7,140.00</u>	<u>198,187.00</u>	<u>191,047.00</u>
1600 - CFP Funding	<u>0.00</u>	<u>7,140.00</u>	<u>198,187.00</u>	<u>191,047.00</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**Manistee Housing Commission
Cash Disbursements-West Shore Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/08/14	5661	V	10014510	AmTrust North America Inc	795.00	795.00
01/08/14	5662	V	10014185	AT & T	1,392.96	1,392.96
01/08/14	5663	V	10012111	AT & T Mobility	594.00	
01/08/14	5663	V	10014185	AT & T Mobility	2,295.41	2,889.41
01/08/14	5664	V	10014420	Auto Value	4.89	4.89
01/08/14	5665		10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	215.50	215.50
01/08/14	5666	V	10014185	Charter Business	123.19	
01/08/14	5666	V	10014230	Charter Business	3,985.68	4,108.87
01/08/14	5667	V	10014310	City of Manistee	4,336.86	4,336.86
01/08/14	5668	V	10014320	Consumers Energy	10,468.63	10,468.63
01/08/14	5669	V	10014430.11	Crystal Lock & Supply	3,092.75	3,092.75
01/08/14	5670		10014430.02	Custom Sheet Metal & Heating	239.64	239.64
01/08/14	5671	V	10012111	Grand Rental Station	449.00	
01/08/14	5671	V	10014420	Grand Rental Station	20.67	469.67
01/08/14	5672		10014190.3	Great Lakes Collection Agency	7.50	7.50
01/08/14	5673	V	10014430.06	Haglund's Floor Covering	730.00	730.00
01/08/14	5674	V	10014420	HD Supply Facilities Mtce	85.45	85.45
01/08/14	5675	V	10014170	H.A.A.S., Inc.	667.44	667.44
01/08/14	5676		10012114	██████████	288.00	288.00
01/08/14	5677		10012114	██████████	30.00	30.00
01/08/14	5678		10014420	Ludington Glass & Paint	1,052.00	1,052.00
01/08/14	5679	V	10012119.2	Manistee Hsg Commission	632.00	632.00
01/08/14	5680		10014420	McCardel Water Conditioning	184.00	184.00
01/08/14	5681		10014130	Mika Meyers Beckett & Jones PLC	1,699.49	1,699.49
01/08/14	5682	V	10014190.3	Next IT	472.00	472.00
01/08/14	5683	V	10014420	Olson Lumber Company	60.05	60.05
01/08/14	5684		10014190.5	PNC Bank	335.98	335.98
01/08/14	5685	V	10014182	Principal Financial Group	291.92	
01/08/14	5685	V	10014433	Principal Financial Group	418.96	710.88
01/08/14	5686	V	10012117.4	Priority Health	1,064.31	
01/08/14	5686	V	10014182	Priority Health	2,408.83	
01/08/14	5686	V	10014433	Priority Health	3,177.62	6,650.76
01/08/14	5687	V	10014430.04	Schindler Elevator Corp.	1,082.50	1,082.50
01/08/14	5688	V	10014190.4	Staples Credit Plan	397.72	397.72
01/08/14	5689	V	10014182	Sun Life Financial	665.94	

**Manistee Housing Commission
Cash Disbursements-West Shore Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/08/14	5689	V	10014433	Sun Life Financial	198.61	864.55
01/08/14	5690		10012114	██████████	176.00	176.00
01/08/14	5691	V	10014420	Wahr Hardware	539.73	539.73
01/10/14	5692		10012111	Zenk & Associates PC	8,700.00	8,700.00
01/09/14	5693		10012119	██████████	136.00	
01/09/14	5693		10014190.5	██████████	(33.00)	103.00
01/14/14	5694		10011122	██████████	237.00	
01/14/14	5694		10012114	██████████	197.00	434.00
01/15/14	5695	V	10014431	Allied Waste Services	1,231.43	1,231.43
01/15/14	5696	V	10014420	Auto Value	37.98	37.98
01/15/14	5697		10014430.02	Custom Sheet Metal & Heating	1,623.21	1,623.21
01/15/14	5698	V	10014170	Daniel D. Laskey Co., PC	195.45	195.45
01/15/14	5699		10014182	District Health Dept #10	97.00	
01/15/14	5699		10014190.5	District Health Dept #10	30.00	127.00
01/15/14	5700	V	10014330	DTE Energy	4,350.22	4,350.22
01/15/14	5701	V	10014190.4	Jackpine Business Centers	300.00	300.00
01/15/14	5702	V	10014190.3	Kushner & Company	50.00	50.00
01/15/14	5703	V	10014190.5	The PI Company	36.80	36.80
01/15/14	5704	V	10014190.4	Staples Credit Plan	9.99	9.99
01/15/14	5705		10012111	Top Line Electric	1,717.00	1,717.00
01/15/14	5706	V	10014182	VSP	60.99	
01/15/14	5706	V	10014433	VSP	87.13	148.12
01/29/14	5707	V	10014190.3	Applied Imaging	308.95	308.95
01/29/14	5708	V	10014420	Auto Value	128.58	128.58
01/29/14	5709	V	10014420	Blarney Castle Fleet Program	258.89	258.89
01/29/14	5710		10014430.12	Brian's Auto Parts Inc.	664.00	664.00
01/29/14	5711		10014430.02	Custom Sheet Metal & Heating	3,193.25	3,193.25
01/29/14	5712	V	10014330	DTE Energy	606.98	606.98
01/29/14	5713	V	10014420	Fastenal Company	1,588.02	1,588.02
01/29/14	5714		10014430.12	Graham Electric Motor Service	3,585.25	3,585.25
01/29/14	5715		10011129	Great Openings	3,365.58	3,365.58
01/29/14	5716		10014130	Mika Meyers Beckett & Jones PLC	2,065.56	2,065.56
01/29/14	5717		10014190.2	The Nelrod Company	699.00	
01/29/14	5717		10014190.3	The Nelrod Company	199.00	898.00

**Manistee Housing Commission
Cash Disbursements-West Shore Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/29/14	5718		10014190.5	PNC Bank	1,885.26	1,885.26
01/29/14	5719	V	10014182	Principal Financial Group	363.12	
01/29/14	5719	V	10014433	Principal Financial Group	521.16	884.28
01/29/14	5720	V	10012117.4	Priority Health	381.24	
01/29/14	5720	V	10014182	Priority Health	2,626.09	
01/29/14	5720	V	10014433	Priority Health	3,530.32	6,537.65
01/29/14	5721	V	10014420	Sherwin-Williams Co.	529.37	529.37
01/29/14	5722	V	10014182	Sun Life Financial	363.56	
01/29/14	5722	V	10014433	Sun Life Financial	198.61	562.17
01/29/14	5723		10012111	Swidorski Bros Excavating LLC	6,920.00	
01/29/14	5723		10014430.03	Swidorski Bros Excavating LLC	135.00	7,055.00
01/29/14	5724	V	10014182	VSP	60.99	
01/29/14	5724	V	10014433	VSP	87.13	148.12
01/31/14	MI078		10011111.2	Checks 5661 - 5724	(98,009.34)	<u>(98,009.34)</u>
				Transaction Balance		<u><u>0.00</u></u>

Total Debits 98,042.34 Total Credits 98,042.34 A/C Hash Total 831149560.140

Number of Transactions 83

**Manistee Housing Commission
Cash Receipts Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
01/31/14	100		10011111.2	January Cash Receipts	63,856.62	
01/31/14	100		10011122	January TAR Collections	(54,690.18)	
01/31/14	100		10011122.1	Collection Loss Recovery	(180.00)	
01/31/14	100		10011129	Refund - Custer Furniture	(3,365.58)	
01/31/14	100		10012114	Tenant Security/Pet Deposits	(2,160.89)	
01/31/14	100		10012119.2	January Cash Receipts	(632.00)	
01/31/14	100		10013690.1	Laundry Income	(1,633.92)	
01/31/14	100		10013690.6	Restitution - Wisniewski	(194.05)	
01/31/14	100		10014150	Travel Reimbursement - HARRG	(1,000.00)	
01/31/14	100		20011122	January TAR Collections	(632.00)	
01/31/14	100		20011129.4	January Cash Receipts	632.00	
01/31/14	101		10011111.2	501-11 CFP Grant	594.00	
01/31/14	101		10011125	501-11 CFP Grant	(594.00)	
01/31/14	102		10011111.2	501-11 CFP Grant	1,717.00	
01/31/14	102		10011125	501-11 CFP Grant	(1,717.00)	
01/31/14	103		10011111.2	Operating Subsidy	8,090.50	
01/31/14	103		10013401.2	Operating Subsidy	(8,090.50)	
01/31/14	104		10011111.2	Operating Subsidy	27,451.00	
01/31/14	104		10013401.2	Operating Subsidy	(27,451.00)	
01/31/14	105		10011111.2	NOW Interest	0.17	
01/31/14	105		10013610	NOW Interest	(0.17)	
01/31/14	106		10011111.2	REPO Interest	105.07	
01/31/14	106		10013610	REPO Interest	(105.07)	
01/31/14	107		10011111.3	HRA Interest	0.48	
01/31/14	107		10013610	HRA Interest	(0.48)	
					Transaction Balance	<u>0.00</u>

Total Debits 102,446.84 Total Credits 102,446.84 A/C Hash Total 270300160.500

Number of Transactions 25

**Manistee Housing Commission
Journal Entry Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/31/14	300		10011122	To record charges to tenants per Jan 2014 MSO.	56,297.50	
01/31/14	300		10013110	To record charges to tenants per Jan 2014 MSO.	(49,147.00)	
01/31/14	300		10013120	To record charges to tenants per Jan 2014 MSO.	(533.00)	
01/31/14	300		10013689	To record charges to tenants per Jan 2014 MSO.	(4,138.43)	
01/31/14	300		10013690	To record charges to tenants per Jan 2014 MSO.	(2,479.07)	
01/31/14	301		10011122	To record transfers of security deposits to A/R per Jan 2014 MSO.	(712.00)	
01/31/14	301		10012114	To record transfers of security deposits to A/R per Jan 2014 MSO.	712.00	
01/31/14	302		10011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2013.	(2,283.67)	
01/31/14	302		10012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2013.	2,283.67	
01/31/14	303		10012114	To correct [REDACTED] pet deposit and to close pet deposit to tenant income per Jan 2014 MSO.	300.00	
01/31/14	303		10013690	To correct [REDACTED] pet deposit and to close pet deposit to tenant income per Jan 2014 MSO.	(300.00)	
01/31/14	304		10011111.2	To void CK 5547 dated 11/12/13 per stop payment confirm.	136.00	
01/31/14	304		10012119	To void CK 5547 dated 11/12/13 per stop payment confirm.	(136.00)	
01/31/14	305		10011111.3	To record HRA transactions per Jan 2014 bank statements.	(80.92)	
01/31/14	305		10012117.12	To record HRA transactions per Jan 2014 bank statements.	80.92	
01/31/14	306		10011111.2	To record stop payment fee per Jan 2014 bank statement.	(33.00)	
01/31/14	306		10014190.5	To record stop payment fee per Jan 2014 bank statement.	33.00	
01/31/14	307		10011111.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.	(8,389.80)	
01/31/14	307		10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.	2,013.54	
01/31/14	307		10012117.11	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.	470.91	
01/31/14	307		10012117.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.	2,699.00	
01/31/14	307		10012117.3	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.	721.90	
01/31/14	307		10014182	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.	1,568.34	
01/31/14	307		10014433	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan		

Date	Reference	T	Account	Description	Amount	Reference Total
				2014 bank statement.	916.11	
01/31/14	308		10011111.2	To record MiSDU debits per Jan 2014 bank statement.	(53.10)	
01/31/14	308		10012117.8	To record MiSDU debits per Jan 2014 bank statement.	53.10	
01/31/14	309		10011111.2	To record MERS debit per Jan 2014 bank statement.	(1,241.09)	
01/31/14	309		10012117.5	To record MERS debit per Jan 2014 bank statement.	1,241.09	
01/31/14	310		10011290	To reclassify expenses deferred @ FYE 12/31/2013.	(8,599.23)	
01/31/14	310		10012131	To reclassify expenses deferred @ FYE 12/31/2013.	1,224.24	
01/31/14	310		10014221	To reclassify expenses deferred @ FYE 12/31/2013.	900.00	
01/31/14	310		10014434	To reclassify expenses deferred @ FYE 12/31/2013.	100.00	
01/31/14	310		10014580	To reclassify expenses deferred @ FYE 12/31/2013.	6,374.99	
01/31/14	310		10017510	To reclassify expenses deferred @ FYE 12/31/2013.	1,224.24	
01/31/14	310		10017590	To reclassify expenses deferred @ FYE 12/31/2013.	(1,224.24)	
01/31/14	311		10011111.2	To reverse JE 422 dated 12/31/2013.	8,326.53	
01/31/14	311		10011290	To reverse JE 422 dated 12/31/2013.	(8,326.53)	
01/31/14	312		15101408	To reclassify security cameras.	(1,717.00)	
01/31/14	312		15109800	To reclassify security cameras.	1,717.00	
01/31/14	312		15111408	To reclassify security cameras.	1,717.00	
01/31/14	312		15119800	To reclassify security cameras.	(1,717.00)	
01/31/14	313		10011125	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).	52.98	
01/31/14	313		10016010	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).	(52.98)	
01/31/14	313		15101600	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).	(1,664.02)	
01/31/14	313		15101699	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).	1,664.02	
01/31/14	313		15111600	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).	1,717.00	
01/31/14	313		15111699	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).	(1,717.00)	
01/31/14	314		10012290	To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.	52.98	
01/31/14	314		10016010	To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.	(52.98)	
01/31/14	314		15101600	To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.	(52.98)	
01/31/14	314		15101699	To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.	52.98	
01/31/14	A1	S	10019998	To record unit months for PUM calculation.	214.00	
01/31/14	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
01/31/14	A2	S	10012137	To record estimated monthly PILOT		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				expense.	(3,120.00)	
01/31/14	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
01/31/14	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,460.00)	
01/31/14	A3	S	10014800	To record estimated monthly depreciation expense.	24,460.00	
01/31/14	PAY2014		10011111.2	Payroll Journal Entry	(23,857.49)	
01/31/14	PAY2014		10012117.1	Payroll Journal Entry	(2,013.54)	
01/31/14	PAY2014		10012117.10	Payroll Journal Entry	(5.00)	
01/31/14	PAY2014		10012117.11	Payroll Journal Entry	(470.91)	
01/31/14	PAY2014		10012117.12	Payroll Journal Entry	(474.99)	
01/31/14	PAY2014		10012117.2	Payroll Journal Entry	(2,699.00)	
01/31/14	PAY2014		10012117.3	Payroll Journal Entry	(1,210.30)	
01/31/14	PAY2014		10012117.4	Payroll Journal Entry	(1,064.31)	
01/31/14	PAY2014		10012117.5	Payroll Journal Entry	(2,040.94)	
01/31/14	PAY2014		10012117.6	Payroll Journal Entry	(3.00)	
01/31/14	PAY2014		10012117.8	Payroll Journal Entry	(53.10)	
01/31/14	PAY2014		10012117.9	Payroll Journal Entry	(123.31)	
01/31/14	PAY2014		10014110	Payroll Journal Entry	21,353.26	
01/31/14	PAY2014		10014410	Payroll Journal Entry	12,662.63	
01/31/14	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	212.00	
01/31/14	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(212.00)	
01/31/14	RT2	S	10011211	To record monthly insurance write off.	(5,261.53)	
01/31/14	RT2	S	10014510	To record monthly insurance write off.	5,261.53	
					Transaction Balance	<u>0.00</u>

Total Debits 161,934.46 Total Credits 161,934.46 A/C Hash Total 801926942.410

Number of Transactions 75

**Manistee Housing Commission
Payroll Disbursements Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
01/01/14	12658	V	10012117.6	United Steel Workers	3.00	3.00
01/01/14	12659	V	10012117.10	United Way	20.00	20.00
01/01/14	12660	V	10011111.3	West Shore Bank	158.33	158.33
01/15/14	12668	V	10012117.9	United Steel Workers	123.31	123.31
01/15/14	12669	V	10011111.3	West Shore Bank	158.33	158.33
01/29/14	12679	V	10011111.3	West Shore Bank	158.33	158.33
01/31/14	MI078		10011111.2	January 2014 Payroll Disbursements	(621.30)	<u>(621.30)</u>
					Transaction Balance	<u><u>0.00</u></u>
Total Debits	<u>621.30</u>		Total Credits	<u>621.30</u>	A/C Hash Total	<u>70080797.700</u>
Number of Transactions		7				

**Manistee Housing Commission
Journal Entry Report - Payroll**

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.01	01/31/14	10011111.2	NOW Account		23,857.49
89.01	01/31/14	10012117.1	Social Security Withheld		2,013.54
89.01	01/31/14	10012117.10	United Way		5.00
89.01	01/31/14	10012117.11	Medicare Withheld		470.91
89.01	01/31/14	10012117.12	FSA Withheld		474.99
89.01	01/31/14	10012117.2	Federal Income Tax Withl		2,699.00
89.01	01/31/14	10012117.3	State Income Tax Withhel		1,210.30
89.01	01/31/14	10012117.4	125 Medical Withheld		1,064.31
89.01	01/31/14	10012117.5	Pension Withheld		2,040.94
89.01	01/31/14	10012117.6	PAC Withheld		3.00
89.01	01/31/14	10012117.8	Friend of Court Withheld		53.10
89.01	01/31/14	10012117.9	Union Dues Withheld		123.31
89.01	01/31/14	10012119	Accounts Payable - Other		0.00
89.01	01/31/14	10014110	Administrative Salaries	21,353.26	
89.01	01/31/14	10014410	Labor, Maintenance	12,662.63	
15 Journal Entries			Total	<u>34,015.89</u>	<u>34,015.89</u>

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12649 01/01/14						
Salaried Wages	0.0000	1,059.50	FICA-SS	62.83	Union Dues	16.98
			FICA-Med	14.69	Union PAC (1)	1.00
			Federal W/H	0.00	125 Medical	46.22
			State W/H	40.36	Mers	63.57
TOTALS	<u>0.0000</u>	<u>1,059.50</u>		<u>117.88</u>		<u>127.77</u>
Number of Periods: 1					NET PAY:	813.85
Company Expenses:		FICA-SS: 62.83	FICA-Med: 14.69	FUTA: 6.36		
Anthony - Anthony Mastrapasqua Check #12650 01/01/14						
Salaried Wages	0.0000	520.00	FICA-SS	32.24	Union Dues	0.00
			FICA-Med	7.54	Union PAC (1)	0.00
			Federal W/H	0.00	125 Medical	0.00
			State W/H	20.77	Mers	31.20
TOTALS	<u>0.0000</u>	<u>520.00</u>		<u>60.55</u>		<u>31.20</u>
Number of Periods: 1					NET PAY:	428.25
Company Expenses:		FICA-SS: 32.24	FICA-Med: 7.54	FUTA: 3.12		
Anthony - Anthony Mastrapasqua Check #12661 01/15/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.61	Union Dues	16.68
			FICA-Med	14.41	Union PAC (1)	0.00
			Federal W/H	0.00	125 Medical	46.22
			State W/H	39.58	Mers	62.40
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>115.60</u>		<u>125.30</u>
Number of Periods: 1					NET PAY:	799.10
Company Expenses:		FICA-SS: 61.61	FICA-Med: 14.41	FUTA: 6.24		
Anthony - Anthony Mastrapasqua Check #12670 01/29/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.61	Union Dues	0.00
			FICA-Med	14.41	Union PAC (1)	0.00
			Federal W/H	0.00	125 Medical	46.22
			State W/H	39.58	Mers	62.40
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>115.60</u>		<u>108.62</u>
Number of Periods: 1					NET PAY:	815.78
Company Expenses:		FICA-SS: 61.61	FICA-Med: 14.41	FUTA: 6.24		
Beverly - Beverly A. Pahoski Check #12654 01/01/14						
Salaried Wages	0.0000	1,080.00	FICA-SS	64.43	Mers	64.80
			FICA-Med	15.07	United Way(2)	5.00
			Federal W/H	116.00	FSA	40.74
			State W/H	51.41		
TOTALS	<u>0.0000</u>	<u>1,080.00</u>		<u>246.91</u>		<u>110.54</u>
Number of Periods: 1					NET PAY:	722.55
Company Expenses:		FICA-SS: 64.43	FICA-Med: 15.07	FUTA: 6.48		
Beverly - Beverly A. Pahoski Check #12665 01/15/14						
Salaried Wages	0.0000	1,080.00	FICA-SS	64.44	Mers	64.80
			FICA-Med	15.07	United Way(2)	0.00
			Federal W/H	116.00	FSA	40.74
			State W/H	51.41		
TOTALS	<u>0.0000</u>	<u>1,080.00</u>		<u>246.92</u>		<u>105.54</u>
Number of Periods: 1					NET PAY:	727.54
Company Expenses:		FICA-SS: 64.43	FICA-Med: 15.07	FUTA: 6.48		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Beverly - Beverly A. Pahoski Check #12674 01/29/14						
Salaried Wages	0.0000	1,080.00	FICA-SS	64.43	Mers	64.80
			FICA-Med	15.07	United Way(2)	0.00
			Federal W/H	116.00	FSA	40.74
			State W/H	51.41		
TOTALS	0.0000	1,080.00		246.91		105.54
Number of Periods: 1					NET PAY:	727.55
Company Expenses:		FICA-SS: 64.43	FICA-Med: 15.07	FUTA: 6.48		
Beverly - Beverly A. Pahoski Check #12675 01/29/14						
Salaried Wages	0.0000	100.00	FICA-SS	6.20	Mers	6.00
			FICA-Med	1.45	United Way(2)	0.00
			Federal W/H	1.00	FSA	0.00
			State W/H	14.00		
TOTALS	0.0000	100.00		22.65		6.00
Number of Periods: 1					NET PAY:	71.35
Company Expenses:		FICA-SS: 6.20	FICA-Med: 1.45	FUTA: 0.60		
Clinton - Clinton E. Copus II Check #12652 01/01/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	182.76	Mers	185.19
			FICA-Med	42.74	FSA	92.59
			Federal W/H	285.00	125 Medical	46.22
			State W/H	104.49		
TOTALS	0.0000	3,086.54		614.99		324.00
Number of Periods: 1					NET PAY:	2,147.55
Company Expenses:		FICA-SS: 182.76	FICA-Med: 42.74	FUTA: 18.52		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Clinton - Clinton E. Copus II Check #12663 01/15/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	182.76	Mers	185.19
			FICA-Med	42.74	FSA	92.59
			Federal W/H	285.00	125 Medical	46.22
			State W/H	104.49		
TOTALS	0.0000	3,086.54		614.99		324.00
Number of Periods: 1					NET PAY:	2,147.55
Company Expenses:		FICA-SS: 182.76	FICA-Med: 42.74	FUTA: 18.52		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Clinton - Clinton E. Copus II Check #12672 01/29/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	182.75	Mers	185.19
			FICA-Med	42.75	FSA	92.59
			Federal W/H	285.00	125 Medical	46.22
			State W/H	104.33		
TOTALS	0.0000	3,086.54		614.83		324.00
Number of Periods: 1					NET PAY:	2,147.71
Company Expenses:		FICA-SS: 182.76	FICA-Med: 42.74	FUTA: 4.96		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12651 01/01/14						
Salaried Wages	0.0000	1,620.00	FICA-SS	97.57	Union Dues	25.53
			FICA-Med	22.82	Union PAC (1)	1.00
			Federal W/H	100.00	Child Support	17.70
			State W/H	49.84	125 Medical	46.22
					Mers	97.20
TOTALS	0.0000	1,620.00		270.23		187.65
Number of Periods: 1					NET PAY:	1,162.12
Company Expenses:		FICA-SS: 97.57	FICA-Med: 22.82	FUTA: 9.72		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Kevin - Kevin Helminiak Check #12662 01/15/14						
Salaried Wages	0.0000	1,627.50	FICA-SS	98.04	Union Dues	25.73
			FICA-Med	22.93	Union PAC (1)	0.00
			Federal W/H	101.00	Child Support	17.70
			State W/H	50.14	125 Medical	46.22
					Mers	97.65
TOTALS	<u>0.0000</u>	<u>1,627.50</u>		<u>272.11</u>		<u>187.30</u>
Number of Periods: 1					NET PAY:	1,168.09
Company Expenses:		FICA-SS: 98.04	FICA-Med: 22.93	FUTA: 9.77		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12671 01/29/14						
Salaried Wages	0.0000	1,595.63	FICA-SS	96.07	Union Dues	0.00
			FICA-Med	22.46	Union PAC (1)	0.00
			Federal W/H	96.00	Child Support	17.70
			State W/H	48.70	125 Medical	46.22
					Mers	95.74
TOTALS	<u>0.0000</u>	<u>1,595.63</u>		<u>263.23</u>		<u>159.66</u>
Number of Periods: 1					NET PAY:	1,172.74
Company Expenses:		FICA-SS: 96.06	FICA-Med: 22.47	FUTA: 9.57		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski Check #12653 01/01/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	113.56	Mers	112.67
			FICA-Med	26.56	United Way(2)	0.00
			Federal W/H	249.00	125 Medical	46.22
			State W/H	66.60		
TOTALS	<u>0.0000</u>	<u>1,877.88</u>		<u>455.72</u>		<u>158.89</u>
Number of Periods: 1					NET PAY:	1,263.27
Company Expenses:		FICA-SS: 113.56	FICA-Med: 26.56	FUTA: 11.27		
Lorna - Lorna J. Perski Check #12664 01/15/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	113.56	Mers	112.67
			FICA-Med	26.56	United Way(2)	0.00
			Federal W/H	249.00	125 Medical	46.22
			State W/H	66.60		
TOTALS	<u>0.0000</u>	<u>1,877.88</u>		<u>455.72</u>		<u>158.89</u>
Number of Periods: 1					NET PAY:	1,263.27
Company Expenses:		FICA-SS: 113.56	FICA-Med: 26.56	FUTA: 11.27		
Lorna - Lorna J. Perski Check #12673 01/29/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	113.57	Mers	112.67
			FICA-Med	26.56	United Way(2)	0.00
			Federal W/H	249.00	125 Medical	46.22
			State W/H	66.52		
TOTALS	<u>0.0000</u>	<u>1,877.88</u>		<u>455.65</u>		<u>158.89</u>
Number of Periods: 1					NET PAY:	1,263.34
Company Expenses:		FICA-SS: 113.56	FICA-Med: 26.56	FUTA: 11.27		
Monica - Monica Otis Check #12657 01/01/14						
Salaried Wages	0.0000	720.00	FICA-SS	41.03	Mers	43.20
			FICA-Med	9.60	125 Medical	58.21
			Federal W/H	62.00		
			State W/H	26.29		
TOTALS	<u>0.0000</u>	<u>720.00</u>		<u>138.92</u>		<u>101.41</u>
Number of Periods: 1					NET PAY:	479.67
Company Expenses:		FICA-SS: 41.03	FICA-Med: 9.60	FUTA: 4.32		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Monica - Monica Otis Check #12667 01/15/14						
Salaried Wages	0.0000	720.00	FICA-SS	41.03	Mers	43.20
			FICA-Med	9.59	125 Medical	58.21
			Federal W/H	62.00		
			State W/H	26.29		
TOTALS	<u>0.0000</u>	<u>720.00</u>		<u>138.91</u>		<u>101.41</u>
Number of Periods: 1					NET PAY:	479.68
Company Expenses:		FICA-SS: 41.03	FICA-Med: 9.60	FUTA: 4.32		
Monica - Monica Otis Check #12677 01/29/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	60.87	Mers	62.40
			FICA-Med	14.24	125 Medical	58.21
			Federal W/H	107.00		
			State W/H	39.07		
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>221.18</u>		<u>120.61</u>
Number of Periods: 1					NET PAY:	698.21
Company Expenses:		FICA-SS: 60.87	FICA-Med: 14.24	FUTA: 6.24		
Monica - Monica Otis Check #12678 01/29/14						
Salaried Wages	0.0000	640.00	FICA-SS	39.68	Mers	38.40
			FICA-Med	9.28	125 Medical	0.00
			Federal W/H	60.00		
			State W/H	25.57		
TOTALS	<u>0.0000</u>	<u>640.00</u>		<u>134.53</u>		<u>38.40</u>
Number of Periods: 1					NET PAY:	467.07
Company Expenses:		FICA-SS: 39.68	FICA-Med: 9.28	FUTA: 3.84		
Robert - Robert Krolczyk Check #12655 01/01/14						
Salaried Wages	0.0000	1,196.00	FICA-SS	65.68	Mers	71.76
			FICA-Med	15.36	Union PAC (1)	1.00
			Federal W/H	51.00	Union Dues	19.10
			State W/H	35.51	FSA	25.00
					125 Medical	111.68
TOTALS	<u>0.0000</u>	<u>1,196.00</u>		<u>167.55</u>		<u>228.54</u>
Number of Periods: 1					NET PAY:	799.91
Company Expenses:		FICA-SS: 65.68	FICA-Med: 15.36	FUTA: 7.18		
Robert - Robert Krolczyk Check #12656 01/01/14						
Salaried Wages	0.0000	624.00	FICA-SS	38.68	Mers	37.44
			FICA-Med	9.05	Union PAC (1)	0.00
			Federal W/H	11.00	Union Dues	0.00
			State W/H	18.47	FSA	0.00
					125 Medical	0.00
TOTALS	<u>0.0000</u>	<u>624.00</u>		<u>77.20</u>		<u>37.44</u>
Number of Periods: 1					NET PAY:	509.36
Company Expenses:		FICA-SS: 38.69	FICA-Med: 9.05	FUTA: 3.74		
Robert - Robert Krolczyk Check #12666 01/15/14						
Salaried Wages	0.0000	1,202.50	FICA-SS	66.09	Mers	72.15
			FICA-Med	15.45	Union PAC (1)	0.00
			Federal W/H	52.00	Union Dues	19.29
			State W/H	35.77	FSA	25.00
					125 Medical	111.68
TOTALS	<u>0.0000</u>	<u>1,202.50</u>		<u>169.31</u>		<u>228.12</u>
Number of Periods: 1					NET PAY:	805.07
Company Expenses:		FICA-SS: 66.09	FICA-Med: 15.45	FUTA: 7.22		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Robert - Robert Krolczyk Check #12676 01/29/14						
Salaried Wages	0.0000	1,137.50	FICA-SS	62.05	Mers	68.25
			FICA-Med	14.51	Union PAC (1)	0.00
			Federal W/H	46.00	Union Dues	0.00
			State W/H	33.10	FSA	25.00
					125 Medical	111.68
TOTALS	<u>0.0000</u>	<u>1,137.50</u>		<u>155.66</u>		<u>204.93</u>
Number of Periods: 1					NET PAY:	776.91
Company Expenses:		FICA-SS: 62.05	FICA-Med: 14.51	FUTA: 6.83		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	Number of Checks: 25					
Salaried Wages	0.0000	34,015.89	FICA-SS	2,013.54	Mers	2,040.94
			FICA-Med	470.91	United Way(2)	5.00
			Federal W/H	2,699.00	FSA	474.99
			State W/H	1,210.30	125 Medical	1,064.31
					Union Dues	123.31
					Union PAC (1)	3.00
					Child Support	53.10
TOTALS	<u>0.0000</u>	<u>34,015.89</u>		<u>6,393.75</u>		<u>3,764.65</u>
					NET PAY:	23,857.49
Company Expenses:		FICA-SS: 2,013.53	FICA-Med: 470.92	FUTA: 190.56		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2 NOW Account				493,067.81		
01/31/14	100		January Cash Receipts		63,856.62	
01/31/14	101		501-11 CFP Grant		594.00	
01/31/14	102		501-11 CFP Grant		1,717.00	
01/31/14	103		Operating Subsidy		8,090.50	
01/31/14	104		Operating Subsidy		27,451.00	
01/31/14	105		NOW Interest		0.17	
01/31/14	106		REPO Interest		105.07	
01/31/14	304		To void CK 5547 dated 11/12/13 per stop payment confirm.		136.00	
01/31/14	306		To record stop payment fee per Jan 2014 bank statement.		(33.00)	
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		(8,389.80)	
01/31/14	308		To record MiSDU debits per Jan 2014 bank statement.		(53.10)	
01/31/14	309		To record MERS debit per Jan 2014 bank statement.		(1,241.09)	
01/31/14	311		To reverse JE 422 dated 12/31/2013.		8,326.53	
01/31/14	MI078		Checks 5661 - 5724		(98,009.34)	
01/31/14	MI078		January 2014 Payroll Disbursements		(621.30)	
01/31/14	PAY2014		Payroll Journal Entry		(23,857.49)	
					<u>(21,928.23)</u>	<u>471,139.58</u>
10011111.3 HRA Account				11,185.35		
01/31/14	107		HRA Interest		0.48	
01/31/14	305		To record HRA transactions per Jan 2014 bank statements.		(80.92)	
01/01/14	12660	V	West Shore Bank		158.33	
01/15/14	12669	V	West Shore Bank		158.33	
01/29/14	12679	V	West Shore Bank		158.33	
					<u>394.55</u>	<u>11,579.90</u>
10011117 Petty Cash Fund				250.00		
					<u>0.00</u>	<u>250.00</u>
10011118 Change Fund				50.00		
					<u>0.00</u>	<u>50.00</u>
10011122 Tenants Accounts Receivable				6,588.81		
01/31/14	100		January TAR Collections		(54,690.18)	
01/31/14	300		To record charges to tenants per Jan 2014 MSO.		56,297.50	
01/31/14	301		To record transfers of security deposits to A/R per Jan 2014 MSO.		(712.00)	
01/31/14	302		To reclassify tenants prepaid rent recorded @ FYE 12/31/2013.		(2,283.67)	
01/14/14	5694		Joni Markiewicz		237.00	
					<u>(1,151.35)</u>	<u>5,437.46</u>
10011122.1 Allowance for Doubtful Accounts				(1,714.54)		
01/31/14	100		Collection Loss Recovery		(180.00)	
					<u>(180.00)</u>	<u>(1,894.54)</u>
10011125 Accounts Receivable - HUD				9,398.02		
01/31/14	101		501-11 CFP Grant		(594.00)	
01/31/14	102		501-11 CFP Grant		(1,717.00)	
01/31/14	313		To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).		52.98	
					<u>(2,258.02)</u>	<u>7,140.00</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10011129 Accounts Receivable-Other				0.00		
01/31/14	100		Refund - Custer Furniture		(3,365.58)	
01/29/14	5715		Great Openings		3,365.58	
					<u>0.00</u>	<u>0.00</u>
10011211 Prepaid Insurance				14,323.54		
01/31/14	RT2	S	To record monthly insurance write off.		(5,261.53)	
					<u>(5,261.53)</u>	<u>9,062.01</u>
10011290 Other Prepaid Expenses				16,925.76		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		(8,599.23)	
01/31/14	311		To reverse JE 422 dated 12/31/2013.		(8,326.53)	
					<u>(16,925.76)</u>	<u>0.00</u>
10011400.6 Land				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
10011400.61 Land Improvements				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
10011400.7 Buildings				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
10011400.71 Building Improvements				4,789,817.60		
					<u>0.00</u>	<u>4,789,817.60</u>
10011400.72 Non-dwelling Structures				7,050.00		
					<u>0.00</u>	<u>7,050.00</u>
10011400.8 Furn., Equip., Mach.-Dwellings				241,029.69		
					<u>0.00</u>	<u>241,029.69</u>
10011400.9 Furn., Equip., Mach.-Admin				500,042.94		
					<u>0.00</u>	<u>500,042.94</u>
10011400.95 Accumulated Depreciation-ALL				(7,348,071.05)		
01/31/14	A3	S	To record estimated monthly depreciation expense.		(24,460.00)	
					<u>(24,460.00)</u>	<u>(7,372,531.05)</u>
10012111 Vendors and Contractors				(61,173.60)		
01/08/14	5663	V	AT & T Mobility		594.00	
01/08/14	5671	V	Grand Rental Station		449.00	
01/10/14	5692		Zenk & Associates PC		8,700.00	
01/15/14	5705		Top Line Electric		1,717.00	
01/29/14	5723		Swidorski Bros Excavating LLC		6,920.00	
					<u>18,380.00</u>	<u>(42,793.60)</u>
10012114 Tenant Security Deposits				(56,316.50)		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012114 Tenant Security Deposits (cont.)						
01/31/14	100		Tenant Security/Pet Deposits		(2,160.89)	
01/31/14	301		To record transfers of security deposits to A/R per Jan 2014 MSO.		712.00	
01/31/14	303		To correct [REDACTED] pet deposit and to close pet deposit to tenant income per Jan 2014 MSO.		300.00	
01/08/14	5676		[REDACTED]		288.00	
01/08/14	5677		[REDACTED]		30.00	
01/08/14	5690		[REDACTED]		176.00	
01/14/14	5694		[REDACTED]		197.00	
					<u>(457.89)</u>	<u>(56,774.39)</u>
10012117.1 Social Security Withheld				0.00		
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		2,013.54	
01/31/14	PAY2014		Payroll Journal Entry		<u>(2,013.54)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.10 United Way				(15.00)		
01/01/14	12659 V		United Way		20.00	
01/31/14	PAY2014		Payroll Journal Entry		<u>(5.00)</u>	
					<u>15.00</u>	<u>0.00</u>
10012117.11 Medicare Withheld				0.00		
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		470.91	
01/31/14	PAY2014		Payroll Journal Entry		<u>(470.91)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.12 FSA Withheld				(1,018.75)		
01/31/14	305		To record HRA transactions per Jan 2014 bank statements.		80.92	
01/31/14	PAY2014		Payroll Journal Entry		<u>(474.99)</u>	
					<u>(394.07)</u>	<u>(1,412.82)</u>
10012117.2 Federal Income Tax Withheld				0.00		
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		2,699.00	
01/31/14	PAY2014		Payroll Journal Entry		<u>(2,699.00)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.3 State Income Tax Withheld				(721.90)		
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		721.90	
01/31/14	PAY2014		Payroll Journal Entry		<u>(1,210.30)</u>	
					<u>(488.40)</u>	<u>(1,210.30)</u>
10012117.4 125 Medical Withheld				0.00		
01/08/14	5686 V		Priority Health		1,064.31	
01/29/14	5720 V		Priority Health		381.24	
01/31/14	PAY2014		Payroll Journal Entry		<u>(1,064.31)</u>	
					<u>381.24</u>	<u>381.24</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012117.5 Pension Withheld				(1,252.26)		
01/31/14	309		To record MERS debit per Jan 2014 bank statement.		1,241.09	
01/31/14	PAY2014		Payroll Journal Entry		(2,040.94)	
					<u>(799.85)</u>	<u>(2,052.11)</u>
10012117.6 PAC Withheld				0.00		
01/01/14	12658	V	United Steel Workers		3.00	
01/31/14	PAY2014		Payroll Journal Entry		(3.00)	
					<u>0.00</u>	<u>0.00</u>
10012117.8 Friend of Court Withheld				0.00		
01/31/14	308		To record MiSDU debits per Jan 2014 bank statement.		53.10	
01/31/14	PAY2014		Payroll Journal Entry		(53.10)	
					<u>0.00</u>	<u>0.00</u>
10012117.9 Union Dues Withheld				0.00		
01/15/14	12668	V	United Steel Workers		123.31	
01/31/14	PAY2014		Payroll Journal Entry		(123.31)	
					<u>0.00</u>	<u>0.00</u>
10012119 Accounts Payable - Other				0.00		
01/31/14	304		To void CK 5547 dated 11/12/13 per stop payment confirm.		(136.00)	
01/09/14	5693				136.00	
					<u>0.00</u>	<u>0.00</u>
10012119.2 Interfund Payble - DVG				0.00		
01/31/14	100		January Cash Receipts		(632.00)	
01/08/14	5679	V	Manistee Hsg Commission		632.00	
					<u>0.00</u>	<u>0.00</u>
10012131 EPC Loan - Current				(16,500.21)		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		1,224.24	
					<u>1,224.24</u>	<u>(15,275.97)</u>
10012132 EPC Loan - Noncurrent				(1,179,252.93)		
					<u>0.00</u>	<u>(1,179,252.93)</u>
10012135 Accrued Salaries and Wages				(11,414.62)		
					<u>0.00</u>	<u>(11,414.62)</u>
10012135.1 Accrued Comp. Absences-Current				(12,114.51)		
					<u>0.00</u>	<u>(12,114.51)</u>
10012135.3 Accrued Comp. Absences-Non Current				(12,914.88)		
					<u>0.00</u>	<u>(12,914.88)</u>
10012137 Payments in Lieu of Taxes				(39,251.20)		
01/31/14	A2	S	To record estimated monthly PILOT expense.		(3,120.00)	
					<u>(3,120.00)</u>	<u>(42,371.20)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10012240		Tenants Prepaid Rent	(2,283.67)		
01/31/14	302		To reclassify tenants prepaid rent recorded @ FYE 12/31/2013.		2,283.67	
					<u>2,283.67</u>	<u>0.00</u>
	10012290		Other Deferred Credits	(1,107.50)		
01/31/14	314		To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.		52.98	
					<u>52.98</u>	<u>(1,054.52)</u>
	10012806		Unrestricted Net Assets	(350,490.36)		
					<u>0.00</u>	<u>(350,490.36)</u>
	10012806.1		Invested in Capital Assets	(2,097,808.50)		
					<u>0.00</u>	<u>(2,097,808.50)</u>
	10012820		HUD Operating Reserve - Memo	(350,490.36)		
					<u>0.00</u>	<u>(350,490.36)</u>
	10012820.1		HUD Operating Reserve-Contra	350,490.36		
					<u>0.00</u>	<u>350,490.36</u>
	10013110		Dwelling Rental	0.00		
01/31/14	300		To record charges to tenants per Jan 2014 MSO.		(49,147.00)	
					<u>(49,147.00)</u>	<u>(49,147.00)</u>
	10013120		Excess Utilities	0.00		
01/31/14	300		To record charges to tenants per Jan 2014 MSO.		(533.00)	
					<u>(533.00)</u>	<u>(533.00)</u>
	10013401.2		Operating Subsidy	0.00		
01/31/14	103		Operating Subsidy		(8,090.50)	
01/31/14	104		Operating Subsidy		(27,451.00)	
					<u>(35,541.50)</u>	<u>(35,541.50)</u>
	10013610		Interest Income-Gen. Fund	0.00		
01/31/14	105		NOW Interest		(0.17)	
01/31/14	106		REPO Interest		(105.07)	
01/31/14	107		HRA Interest		(0.48)	
					<u>(105.72)</u>	<u>(105.72)</u>
	10013689		Tenant Income - Cable TV	0.00		
01/31/14	300		To record charges to tenants per Jan 2014 MSO.		(4,138.43)	
					<u>(4,138.43)</u>	<u>(4,138.43)</u>
	10013690		Tenant Income	0.00		
01/31/14	300		To record charges to tenants per Jan 2014 MSO.		(2,479.07)	
01/31/14	303		To correct [REDACTED] pet deposit and to close pet deposit to tenant income per Jan 2014 MSO.		(300.00)	

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013690 Tenant Income (cont.)						
					<u>(2,779.07)</u>	<u>(2,779.07)</u>
10013690.1 Non-Tenant Income				0.00		
01/31/14	100		Laundry Income		<u>(1,633.92)</u>	<u>(1,633.92)</u>
10013690.6 Fraud Recovery Revenue				0.00		
01/31/14	100		Restitution - Wisniewski		<u>(194.05)</u>	<u>(194.05)</u>
10014110 Administrative Salaries				0.00		
01/31/14	PAY2014		Payroll Journal Entry		<u>21,353.26</u>	<u>21,353.26</u>
10014130 Legal Expense				0.00		
01/08/14	5681		Mika Meyers Beckett & Jones PLC		1,699.49	
01/29/14	5716		Mika Meyers Beckett & Jones PLC		<u>2,065.56</u>	
					<u>3,765.05</u>	<u>3,765.05</u>
10014150 Travel Expense				0.00		
01/31/14	100		Travel Reimbursement - HARRG		<u>(1,000.00)</u>	<u>(1,000.00)</u>
10014170 Accounting Fees				0.00		
01/08/14	5675	V	H.A.A.S., Inc.		667.44	
01/15/14	5698	V	Daniel D. Laskey Co., PC		<u>195.45</u>	
					<u>862.89</u>	<u>862.89</u>
10014182 Employee Benefits - Admin				0.00		
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		1,568.34	
01/08/14	5685	V	Principal Financial Group		291.92	
01/08/14	5686	V	Priority Health		2,408.83	
01/08/14	5689	V	Sun Life Financial		665.94	
01/15/14	5699		District Health Dept #10		97.00	
01/15/14	5706	V	VSP		60.99	
01/29/14	5719	V	Principal Financial Group		363.12	
01/29/14	5720	V	Priority Health		2,626.09	
01/29/14	5722	V	Sun Life Financial		363.56	
01/29/14	5724	V	VSP		<u>60.99</u>	
					<u>8,506.78</u>	<u>8,506.78</u>
10014185 Telephone				0.00		
01/08/14	5662	V	AT & T		1,392.96	
01/08/14	5663	V	AT & T Mobility		2,295.41	
01/08/14	5666	V	Charter Business		<u>123.19</u>	
					<u>3,811.56</u>	<u>3,811.56</u>
10014190.2 Membership Dues and Fees				0.00		
01/29/14	5717		The Nelrod Company		699.00	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014190.2 Membership Dues and Fees (cont.)					<u>699.00</u>	<u>699.00</u>
10014190.3 Admin Service Contracts				0.00		
01/08/14	5672		Great Lakes Collection Agency		7.50	
01/08/14	5682	V	Next IT		472.00	
01/15/14	5702	V	Kushner & Company		50.00	
01/29/14	5707	V	Applied Imaging		308.95	
01/29/14	5717		The Nelrod Company		199.00	
					<u>1,037.45</u>	<u>1,037.45</u>
10014190.4 Office Supplies				0.00		
01/08/14	5688	V	Staples Credit Plan		397.72	
01/15/14	5701	V	Jackpine Business Centers		300.00	
01/15/14	5704	V	Staples Credit Plan		9.99	
					<u>707.71</u>	<u>707.71</u>
10014190.5 Other Sundry-Misc.				0.00		
01/31/14	306		To record stop payment fee per Jan 2014 bank statement.		33.00	
01/08/14	5684		PNC Bank		335.98	
01/09/14	5693		██████████		(33.00)	
01/15/14	5699		District Health Dept #10		30.00	
01/15/14	5703	V	The PI Company		36.80	
01/29/14	5718		PNC Bank		1,885.26	
					<u>2,288.04</u>	<u>2,288.04</u>
10014221 Resident Employee Stipend				0.00		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		900.00	
					<u>900.00</u>	<u>900.00</u>
10014230 Contract Costs-Cable & Other				0.00		
01/08/14	5666	V	Charter Business		3,985.68	
					<u>3,985.68</u>	<u>3,985.68</u>
10014310 Water & Sewer				0.00		
01/08/14	5667	V	City of Manistee		4,336.86	
					<u>4,336.86</u>	<u>4,336.86</u>
10014320 Electricity				0.00		
01/08/14	5668	V	Consumers Energy		10,468.63	
					<u>10,468.63</u>	<u>10,468.63</u>
10014330 Gas				0.00		
01/15/14	5700	V	DTE Energy		4,350.22	
01/29/14	5712	V	DTE Energy		606.98	
					<u>4,957.20</u>	<u>4,957.20</u>
10014410 Labor, Maintenance				0.00		
01/31/14	PAY2014		Payroll Journal Entry		12,662.63	
					<u>12,662.63</u>	<u>12,662.63</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014420 Materials				0.00		
01/08/14	5664	V	Auto Value		4.89	
01/08/14	5665		Cadillac Plbg. & Htg. Supply Co., Inc.		215.50	
01/08/14	5671	V	Grand Rental Station		20.67	
01/08/14	5674	V	HD Supply Facilities Mtce		85.45	
01/08/14	5678		Ludington Glass & Paint		1,052.00	
01/08/14	5680		McCardel Water Conditioning		184.00	
01/08/14	5683	V	Olson Lumber Company		60.05	
01/08/14	5691	V	Wahr Hardware		539.73	
01/15/14	5696	V	Auto Value		37.98	
01/29/14	5708	V	Auto Value		128.58	
01/29/14	5709	V	Blarney Castle Fleet Program		258.89	
01/29/14	5713	V	Fastenal Company		1,588.02	
01/29/14	5721	V	Sherwin-Williams Co.		529.37	
					<u>4,705.13</u>	<u>4,705.13</u>
10014430.02 Heating & Cooling Contracts				0.00		
01/08/14	5670		Custom Sheet Metal & Heating		239.64	
01/15/14	5697		Custom Sheet Metal & Heating		1,623.21	
01/29/14	5711		Custom Sheet Metal & Heating		3,193.25	
					<u>5,056.10</u>	<u>5,056.10</u>
10014430.03 Snow Removal Contracts				0.00		
01/29/14	5723		Swidorski Bros Excavating LLC		135.00	
					<u>135.00</u>	<u>135.00</u>
10014430.04 Elevator Contracts				0.00		
01/08/14	5687	V	Schindler Elevator Corp.		1,082.50	
					<u>1,082.50</u>	<u>1,082.50</u>
10014430.06 Unit Turnaround Contracts				0.00		
01/08/14	5673	V	Haglund's Floor Covering		730.00	
					<u>730.00</u>	<u>730.00</u>
10014430.11 Routine Maintenance Contracts				0.00		
01/08/14	5669	V	Crystal Lock & Supply		3,092.75	
					<u>3,092.75</u>	<u>3,092.75</u>
10014430.12 Miscellaneous Contracts				0.00		
01/29/14	5710		Brian's Auto Parts Inc.		664.00	
01/29/14	5714		Graham Electric Motor Service		3,585.25	
					<u>4,249.25</u>	<u>4,249.25</u>
10014431 Garbage Removal				0.00		
01/15/14	5695	V	Allied Waste Services		1,231.43	
					<u>1,231.43</u>	<u>1,231.43</u>
10014433 Employee Benefits - Maint.				0.00		
01/31/14	307		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Jan 2014 bank statement.		916.11	
01/08/14	5685	V	Principal Financial Group		418.96	
01/08/14	5686	V	Priority Health		3,177.62	

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014433 Employee Benefits - Maint. (cont.)						
01/08/14	5689	V	Sun Life Financial		198.61	
01/15/14	5706	V	VSP		87.13	
01/29/14	5719	V	Principal Financial Group		521.16	
01/29/14	5720	V	Priority Health		3,530.32	
01/29/14	5722	V	Sun Life Financial		198.61	
01/29/14	5724	V	VSP		87.13	
					<u>9,135.65</u>	<u>9,135.65</u>
10014434 Employee Benefits-Retirees				0.00		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		100.00	
					<u>100.00</u>	<u>100.00</u>
10014510 Insurance				0.00		
01/08/14	5661	V	AmTrust North America Inc		795.00	
01/31/14	RT2	S	To record monthly insurance write off.		5,261.53	
					<u>6,056.53</u>	<u>6,056.53</u>
10014520 Payment in Lieu of Taxes				0.00		
01/31/14	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					<u>3,120.00</u>	<u>3,120.00</u>
10014580 Interest Expense				0.00		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		6,374.99	
					<u>6,374.99</u>	<u>6,374.99</u>
10014800 Depreciation - Current Year				0.00		
01/31/14	A3	S	To record estimated monthly depreciation expense.		24,460.00	
					<u>24,460.00</u>	<u>24,460.00</u>
10016010 Prior Year Adj. - Affecting RR				0.00		
01/31/14	313		To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).		(52.98)	
01/31/14	314		To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.		(52.98)	
					<u>(105.96)</u>	<u>(105.96)</u>
10017510 Principal Payments - EPC				0.00		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		1,224.24	
					<u>1,224.24</u>	<u>1,224.24</u>
10017590 Operating Expenditures-Contra				0.00		
01/31/14	310		To reclassify expenses deferred @ FYE 12/31/2013.		(1,224.24)	
					<u>(1,224.24)</u>	<u>(1,224.24)</u>
10019996 Actual Unit Months for REAC submission				0.00		
01/31/14	RT1	S	To record actual units leased for REAC reporting purposes.		212.00	
					<u>212.00</u>	<u>212.00</u>
10019997 Actual Unit Months - Contra				0.00		
01/31/14	RT1	S	To record actual units leased for REAC reporting purposes.		(212.00)	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
		10019997 Actual Unit Months - Contra (cont.)			
				<u>(212.00)</u>	<u>(212.00)</u>
		10019998 Unit Months - Memorandum	0.00		
01/31/14	A1 S	To record unit months for PUM calculation.		<u>214.00</u>	
				<u>214.00</u>	<u>214.00</u>
		10019999 Unit Months - Contra	0.00		
01/31/14	A1 S	To record unit months for PUM calculation.		<u>(214.00)</u>	
				<u>(214.00)</u>	<u>(214.00)</u>
		15101406 Operations	40,000.00		
				<u>0.00</u>	<u>40,000.00</u>
		15101408 Management Improvements	25,664.02		
01/31/14	312	To reclassify security cameras.		<u>(1,717.00)</u>	
				<u>(1,717.00)</u>	<u>23,947.02</u>
		15101410.05 Salary & Benefits-Staff	24,000.00		
				<u>0.00</u>	<u>24,000.00</u>
		15101430.01 A & E Fees	11,857.37		
				<u>0.00</u>	<u>11,857.37</u>
		15101430.99 A & E Fees - Soft Costs	11,566.33		
				<u>0.00</u>	<u>11,566.33</u>
		15101460 Dwelling Structures	45,241.05		
				<u>0.00</u>	<u>45,241.05</u>
		15101460.23 Modernize Boiler Rooms	24,544.00		
				<u>0.00</u>	<u>24,544.00</u>
		15101460.99 Dwelling Structures-Soft Costs	7,513.95		
				<u>0.00</u>	<u>7,513.95</u>
		15101475 Nondwelling Equipment	8,000.00		
				<u>0.00</u>	<u>8,000.00</u>
		15101485.99 Demolition-Soft Costs	11,392.50		
				<u>0.00</u>	<u>11,392.50</u>
		15101600 CFP Funding	209,779.22		
01/31/14	313	To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).		<u>(1,664.02)</u>	
01/31/14	314	To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.		<u>(52.98)</u>	
				<u>(1,717.00)</u>	<u>208,062.22</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	15101699		CFP Funding - Contra	(209,779.22)		
01/31/14	313		To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).		1,664.02	
01/31/14	314		To correct 2010 CFP deferred revenue recorded @ FYE 12/31/2013.		52.98	
					<u>1,717.00</u>	<u>(208,062.22)</u>
	15109800		CFP Cost - Contra	(209,779.22)		
01/31/14	312		To reclassify security cameras.		1,717.00	
					<u>1,717.00</u>	<u>(208,062.22)</u>
	15111406		Operations	40,000.00		
					<u>0.00</u>	<u>40,000.00</u>
	15111408		Management Improvements	8,077.16		
01/31/14	312		To reclassify security cameras.		1,717.00	
					<u>1,717.00</u>	<u>9,794.16</u>
	15111410		Administration	17,834.72		
					<u>0.00</u>	<u>17,834.72</u>
	15111430		A & E Fees	4,750.00		
					<u>0.00</u>	<u>4,750.00</u>
	15111430.01		A & E Fees	1,322.28		
					<u>0.00</u>	<u>1,322.28</u>
	15111460		Dwelling Structures	4,533.32		
					<u>0.00</u>	<u>4,533.32</u>
	15111460.99		Dwelling Structures-Soft Costs	11,175.00		
					<u>0.00</u>	<u>11,175.00</u>
	15111600		CFP Funding	87,692.48		
01/31/14	313		To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).		1,717.00	
					<u>1,717.00</u>	<u>89,409.48</u>
	15111699		CFP Funding - Contra	(87,692.48)		
01/31/14	313		To correct A/R HUD @ FYE 12/31/2013 (2011 CFP).		(1,717.00)	
					<u>(1,717.00)</u>	<u>(89,409.48)</u>
	15119800		CFP Cost - Contra	(87,692.48)		
01/31/14	312		To reclassify security cameras.		(1,717.00)	
					<u>(1,717.00)</u>	<u>(89,409.48)</u>
	15121408		Management Improvements	6,070.00		
					<u>0.00</u>	<u>6,070.00</u>

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
15121430.99	A & E Fees - Soft Costs		2,061.25	<u>0.00</u>	<u>2,061.25</u>
15121600	CFP Funding		8,131.25	<u>0.00</u>	<u>8,131.25</u>
15121699	CFP Funding - Contra		(8,131.25)	<u>0.00</u>	<u>(8,131.25)</u>
15129800	CFP Cost - Contra		(8,131.25)	<u>0.00</u>	<u>(8,131.25)</u>
15131430	A & E Fees		7,140.00	<u>0.00</u>	<u>7,140.00</u>
15131600	CFP Funding		7,140.00	<u>0.00</u>	<u>7,140.00</u>
15131699	CFP Funding - Contra		(7,140.00)	<u>0.00</u>	<u>(7,140.00)</u>
15139800	CFP Cost - Contra		(7,140.00)	<u>0.00</u>	<u>(7,140.00)</u>
Current Profit/(Loss)		<u>(54,693.42)</u>	YTD Profit/(Loss)		<u>(54,693.42)</u>
Number of Transactions	188		The General Ledger is in balance		<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number: 851620
Statement Ending date: 01/31/14
Checkbook Name: NOW Account

General Ledger

Balance per General Ledger (Account 10011111.2) at 01/01/14	493,067.81
Activity for the month:	
Total Debits (Deposits and Credit Memos)	110,276.89
Total Credits (Checks and Debit Memos)	-132,205.12
Unreconciled General Ledger Balance at 01/31/14	<u>471,139.58</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 01/31/14	<u><u>471,139.58</u></u>

Bank

Balance per Bank Statement at 01/31/14	498,680.26
Total Additions (Deposits and Credit Memos in transit)	7,358.87
Total Subtractions (Checks and Debit Memos in transit)	-34,899.55
Total Bank Errors	0.00
Bank Balance Adjusted at 01/31/14	<u><u>471,139.58</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 01/01/14
Statement Ending date: 01/31/14
Checkbook Name: NOW Account

Statement Summary

Beginning Balance				507,408.02
Deposits and Credit Memos				
101	01/31/14	10011125	501-11 CFP Grant	594.00
102	01/31/14	10011125	501-11 CFP Grant	1,717.00
103	01/31/14	10013401.2	Operating Subsidy	8,090.50
104	01/31/14	10013401.2	Operating Subsidy	27,451.00
105	01/31/14	10013610	NOW Interest	0.17
106	01/31/14	10013610	REPO Interest	105.07
304	01/31/14	10012119	To void CK 5547 dated 11/12/13 per stop payment confirm.	136.00
311	01/31/14	10011290	To reverse JE 422 dated 12/31/2013.	8,326.53
100	01/31/14	10011122	January Cash Receipts	56,497.75
			Total	<u>102,918.02</u> *
			Total Statement Deposits and Credit Memos	102,286.02
Checks and Debit Memos				
306	01/31/14	10014190.5	To record stop payment fee per Jan 2014 bank statement.	(33.00)
307	01/31/14	10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY	(8,389.80)
308	01/31/14	10012117.8	To record MiSDU debits per Jan 2014 bank statement.	(53.10)
309	01/31/14	10012117.5	To record MERS debit per Jan 2014 bank statement.	(1,241.09)
5547	11/12/13	10011122	██████████	(136.00)
5612	12/06/13	10014420	McCardel Water Conditioning	(221.75)
5640	12/17/13	10014330	DTE Energy	(3,467.65)
5642	12/17/13	10014430.06	Haglund's Floor Covering	(2,328.50)
5651	01/01/14	10011290	██████████	(200.00)
5652	01/01/14	10011290	██████████	(100.00)
5653	01/01/14	10011290	██████████	(200.00)
5655	01/01/14	10011290	Noble Holmes	(100.00)
5659	12/19/13	10011400	M.C. Smith Associates	(7,140.00)
5661	01/08/14	10014510	AmTrust North America Inc	(795.00)
5662	01/08/14	10014185	AT & T	(1,392.96)
5663	01/08/14	10014185	AT & T Mobility	(2,889.41)
5664	01/08/14	10014420	Auto Value	(4.89)
5665	01/08/14	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	(215.50)
5666	01/08/14	10014185	Charter Business	(4,108.87)
5667	01/08/14	10014310	City of Manistee	(4,336.86)
5668	01/08/14	10014320	Consumers Energy	(10,468.63)
5669	01/08/14	10014430.11	Crystal Lock & Supply	(3,092.75)
5670	01/08/14	10014430.02	Custom Sheet Metal & Heating	(239.64)
5671	01/08/14	10014420	Grand Rental Station	(469.67)
5672	01/08/14	10014190.3	Great Lakes Collection Agency	(7.50)
5673	01/08/14	10014430.06	Haglund's Floor Covering	(730.00)
5674	01/08/14	10014420	HD Supply Facilities Mtce	(85.45)
5675	01/08/14	10014170	H.A.A.S., Inc.	(667.44)
5676	01/08/14	10012114	██████████	(288.00)
5678	01/08/14	10014420	Ludington Glass & Paint	(1,052.00)
5679	01/08/14	10012119.2	Manistee Hsg Commission	(632.00)
5680	01/08/14	10014420	McCardel Water Conditioning	(184.00)
5681	01/08/14	10014130	Mika Meyers Beckett & Jones PLC	(1,699.49)
5682	01/08/14	10014190.3	Next IT	(472.00)
5683	01/08/14	10014420	Olson Lumber Company	(60.05)
5684	01/08/14	10014190.5	PNC Bank	(335.98)
5685	01/08/14	10014182	Principal Financial Group	(710.88)
5686	01/08/14	10014182	Priority Health	(6,650.76)
5687	01/08/14	10014430.04	Schindler Elevator Corp.	(1,082.50)
5688	01/08/14	10014190.4	Staples Credit Plan	(397.72)
5689	01/08/14	10014433	Sun Life Financial	(864.55)
5690	01/08/14	10012114	██████████	(176.00)
5691	01/08/14	10014420	Wahr Hardware	(539.73)
5692	01/10/14	10012111	Zenk & Associates PC	(8,700.00)
5693	01/09/14	10012119	██████████	(103.00)
5694	01/14/14	10011122	██████████	(434.00)
5695	01/15/14	10014431	Allied Waste Services	(1,231.43)
5696	01/15/14	10014420	Auto Value	(37.98)

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 01/01/14
Statement Ending date: 01/31/14
Checkbook Name: NOW Account

5697	01/15/14	10014430.02	Custom Sheet Metal & Heating	(1,623.21)
5698	01/15/14	10014170	Daniel D. Laskey Co., PC	(195.45)
5699	01/15/14	10014182	District Health Dept #10	(127.00)
5700	01/15/14	10014330	DTE Energy	(4,350.22)
5701	01/15/14	10014190.4	Jackpine Business Centers	(300.00)
5702	01/15/14	10014190.3	Kushner & Company	(50.00)
5703	01/15/14	10014190.5	The PI Company	(36.80)
5704	01/15/14	10014190.4	Staples Credit Plan	(9.99)
5705	01/15/14	10012111	Top Line Electric	(1,717.00)
5706	01/15/14	10014182	VSP	(148.12)
12649	01/01/14	10014410	Anthony Mastrapasqua	(813.85)
12650	01/01/14	10014410	Anthony Mastrapasqua	(428.25)
12651	01/01/14	10014410	Kevin Helminiak	(1,162.12)
12652	01/01/14	10014110	Clinton E. Copus II	(2,147.55)
12653	01/01/14	10014110	Lorna J. Perski	(1,263.27)
12654	01/01/14	10014110	Beverly A. Pahoski	(722.55)
12655	01/01/14	10014410	Robert Krolczyk	(799.91)
12656	01/01/14	10014410	Robert Krolczyk	(509.36)
12657	01/01/14	10014110	Monica Otis	(479.67)
12658	01/01/14	10012117.6	United Steel Workers	(3.00)
12659	01/01/14	10012117.10	United Way	(20.00)
12660	01/01/14	10011111.3	West Shore Bank	(158.33)
12661	01/15/14	10014410	Anthony Mastrapasqua	(799.10)
12662	01/15/14	10014410	Kevin Helminiak	(1,168.09)
12663	01/15/14	10014110	Clinton E. Copus II	(2,147.55)
12664	01/15/14	10014110	Lorna J. Perski	(1,263.27)
12665	01/15/14	10014110	Beverly A. Pahoski	(727.54)
12666	01/15/14	10014410	Robert Krolczyk	(805.07)
12667	01/15/14	10014110	Monica Otis	(479.68)
12668	01/15/14	10012117.9	United Steel Workers	(123.31)
12669	01/15/14	10011111.3	West Shore Bank	(158.33)
12670	01/29/14	10014410	Anthony Mastrapasqua	(815.78)
12671	01/29/14	10014410	Kevin Helminiak	(1,172.74)
12672	01/29/14	10014110	Clinton E. Copus II	(2,147.71)
12673	01/29/14	10014110	Lorna J. Perski	(1,263.34)
12674	01/29/14	10014110	Beverly A. Pahoski	(727.55)
12675	01/29/14	10014110	Beverly A. Pahoski	(71.35)
12676	01/29/14	10014410	Robert Krolczyk	(776.91)
12677	01/29/14	10014110	Monica Otis	(698.21)
12678	01/29/14	10014110	Monica Otis	(467.07)
			Total	<u>(111,645.78) *</u>
			Total Statement Checks and Debit Memos	<u>(111,013.78)</u>

Ending Balance 498,680.26

* Cleared transactions do not match bank statement.

Bank Summary

Ending Bank Balance 498,680.26

Deposits and Credit Memos in transit

100	01/31/14	10011122	January Cash Receipts	<u>7,358.87</u>
			Total	<u>7,358.87</u>

Checks and Debit Memos in transit

4657	10/01/12	10012114	██████████	58.00
5083	04/03/13	10011122	██████████	23.00
5115	04/23/13	10014420	Culligan Water Clinic	109.90
5343	08/05/13	10012114	██████████	86.00
5523	11/01/13	10014221	██████████	50.00
5548	11/12/13	10011122	██████████	51.00
5564	11/12/13	10012114	██████████	68.41
5677	01/08/14	10012114	██████████	30.00
5707	01/29/14	10014190.3	Applied Imaging	308.95
5708	01/29/14	10014420	Auto Value	128.58
5709	01/29/14	10014420	Blarney Castle Fleet Program	258.89

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 01/01/14

Statement Ending date: 01/31/14

Checkbook Name: NOW Account

5710	01/29/14	10014430.12	Brian's Auto Parts Inc.	664.00
5711	01/29/14	10014430.02	Custom Sheet Metal & Heating	3,193.25
5712	01/29/14	10014330	DTE Energy	606.98
5713	01/29/14	10014420	Fastenal Company	1,588.02
5714	01/29/14	10014430.12	Graham Electric Motor Service	3,585.25
5715	01/29/14	10011129	Great Openings	3,365.58
5716	01/29/14	10014130	Mika Meyers Beckett & Jones PLC	2,065.56
5717	01/29/14	10014190.3	The Nelrod Company	898.00
5718	01/29/14	10014190.5	PNC Bank	1,885.26
5719	01/29/14	10014182	Principal Financial Group	884.28
5720	01/29/14	10014182	Priority Health	6,537.65
5721	01/29/14	10014420	Sherwin-Williams Co.	529.37
5722	01/29/14	10014433	Sun Life Financial	562.17
5723	01/29/14	10014430.03	Swidorski Bros Excavating LLC	7,055.00
5724	01/29/14	10014182	VSP	148.12
12679	01/29/14	10011111.3	West Shore Bank	158.33
			Total	<u>(34,899.55)</u>

Ending Balance 471,139.58

Book Summary

G/L account: 10011111.2

G/L journal: Journal Entry

G/L period: 01/31/14

Total Adjustments: 0.00

Ending Balance 471,139.58

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 01/31/14
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 01/01/14	11,185.35
Activity for the month:	
Total Debits (Deposits and Credit Memos)	475.47
Total Credits (Checks and Debit Memos)	<u>-80.92</u>
Unreconciled General Ledger Balance at 01/31/14	<u>11,579.90</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 01/31/14	<u><u>11,579.90</u></u>

Bank

Balance per Bank Statement at 01/31/14	11,421.57
Total Additions (Deposits and Credit Memos in transit)	158.33
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 01/31/14	<u><u>11,579.90</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 01/01/14
Statement Ending date: 01/31/14
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				11,185.35
Deposits and Credit Memos				
12660	01/01/14	West Shore Bank		158.33
12669	01/15/14	West Shore Bank		158.33
107	01/31/14	10013610 HRA Interest		0.48
		Total		<u>317.14</u>
Checks and Debit Memos				
305	01/31/14	10012117.12 To record HRA transactions per Jan 2014 bank statements.		(80.92)
		Total		<u>(80.92)</u>
Ending Balance				<u><u>11,421.57</u></u>

Bank Summary

Ending Bank Balance				11,421.57
Deposits and Credit Memos in transit				
12679	01/29/14	West Shore Bank		158.33
		Total		<u>158.33</u>
Ending Balance				<u><u>11,579.90</u></u>

Book Summary

G/L account: 10011111.3				
G/L journal: Journal Entry				
G/L period: 01/31/14				
		Total Adjustments:		<u>0.00</u>
Ending Balance				<u><u>11,579.90</u></u>

Housing Authority Accounting Specialists
PO Box 545
Sparta, WI 54656
608-272-3209

To the Board of Directors
And Management

Manistee Housing Commission
Domestic Violence Grant
273 Sixth Avenue
Manistee, MI 49660

Enclosed are the following reports for the month ending January 31, 2014. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

- I. Financial Statements
- II. Journal Register
- III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of January 31, 2014**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA	\$ <u>73,639.32</u>
Total Cash	73,639.32

Receivables

1122 - Tenants Accounts Receivable	<u>14.99</u>
Total Receivables	14.99

Investments

Total Investments	0.00
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Prepaid Expenses & Other Assets

Total Prepaid Expenses & Other Assets	0.00
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Total Current Assets	73,654.31
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CAPITAL ASSETS

Land, Structures & Equipment

1400.7 - Buildings	364,363.29
1400.98 - Accumulated Depreciation-DVG	<u>(57,087.09)</u>
Total Land, Structures & Equipment	307,276.20

TOTAL CAPITAL ASSETS	<u>307,276.20</u>
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TOTAL ASSETS	<u>\$ <u>380,930.51</u></u>
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**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of January 31, 2014**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 124.80
2114 - Tenant Security Deposits	<u>1,748.00</u>
Total Accounts Payable	1,872.80

Accrued Liabilities

2130 - Forgiveable Note - MSHDA	<u>500,000.00</u>
Total Accrued Liabilities	500,000.00

Total Current Liabilities 501,872.80

Non Current Liabilities

Total Non Current Liabilities 0.00

Deferred Credits

Total Deferred Credits 0.00

TOTAL LIABILITIES/DEFERRED CREDITS 501,872.80

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	70,661.32
2806.4 - Invested in Capital Assets-DVG	(191,898.80)
Current Year Profit(Loss)	<u>295.19</u>
Total Unreserved Fund Balance	(120,942.29)

TOTAL EQUITY (120,942.29)

TOTAL LIABILITIES/EQUITY \$ 380,930.51

**Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 1 Month Ended January 31, 2014**

	<u>1 Month Ended</u> <u>January 31, 2014</u>	<u>1 Month Ended</u> <u>January 31, 2014</u>
Operating Income		
3110 - Dwelling Rental	1,232.00	1,232.00
3690 - Tenant Income	<u>14.99</u>	<u>14.99</u>
Total Operating Income	1,246.99	1,246.99
Operating Expenses		
Administration		
4170 - Accounting Fees	124.80	124.80
4190.5 - Other Sundry-Misc.	<u>2.00</u>	<u>2.00</u>
Total Administration	126.80	126.80
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
General Expense		
Total General Expense	0.00	0.00
Depreciation Expense		
4800 - Depreciation - Current Year	<u>825.00</u>	<u>825.00</u>
Total Depreciation Expense	825.00	825.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	<u>951.80</u>	<u>951.80</u>
Net Income/(Loss)	<u>1,120.19</u>	<u>1,120.19</u>

**Manistee Housing Commission
Cash Disbursements-DVG Journal**

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/08/14	2489	20014170	H.A.A.S., Inc.	124.80	124.80
01/31/14	MI078	20011111	CK 2489	(124.80)	<u>(124.80)</u>
				Transaction Balance	<u><u>0.00</u></u>
Total Debits	<u>124.80</u>	Total Credits	<u>124.80</u>	A/C Hash Total	<u>40025281.000</u>
Number of Transactions	2				

**Manistee Housing Commission
Cash Receipts - DVG Journal**

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/31/14	100	20011111	January Cash Receipts	600.00	
01/31/14	100	20011122	January TAR Collections	(600.00)	
01/31/14	101	20011111	Interfund Reimbursement - P/H	632.00	
01/31/14	101	20011129.4	Interfund Reimbursement - P/H	(632.00)	
				Transaction Balance	<u>0.00</u>
Total Debits	<u>1,232.00</u>	Total Credits	<u>1,232.00</u>	A/C Hash Total	<u>80044473.400</u>
Number of Transactions	4				

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/31/14	300	20011122	To record charges to tenants per Jan 2014 MSO.	1,246.99	
01/31/14	300	20013110	To record charges to tenants per Jan 2014 MSO.	(1,232.00)	
01/31/14	300	20013690	To record charges to tenants per Jan 2014 MSO.	(14.99)	
01/31/14	301	20011111	To record service fee per Jan 2014 bank statement.	(2.00)	
01/31/14	301	20014190.5	To record service fee per Jan 2014 bank statement.	2.00	
01/31/14	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
01/31/14	A1	20014800	To record estimated depreciation expense.	825.00	
01/31/14	RT1	20019996	To record units leased.	3.00	
01/31/14	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 2,076.99 Total Credits 2,076.99 A/C Hash Total 180129417.480

Number of Transactions 9

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
20011111 Cash - MSHDA			72,534.12		
01/31/14	100	January Cash Receipts		600.00	
01/31/14	101	Interfund Reimbursement - P/H		632.00	
01/31/14	301	To record service fee per Jan 2014 bank statement.		(2.00)	
01/31/14	MI078	CK 2489		(124.80)	
				<u>1,105.20</u>	<u>73,639.32</u>
20011122 Tenants Accounts Receivable			0.00		
01/31/14	100	January TAR Collections		(632.00)	
01/31/14	100	January TAR Collections		(600.00)	
01/31/14	300	To record charges to tenants per Jan 2014 MSO.		1,246.99	
				<u>14.99</u>	<u>14.99</u>
20011129.4 Interfund Receivable - P/H			0.00		
01/31/14	100	January Cash Receipts		632.00	
01/31/14	101	Interfund Reimbursement - P/H		(632.00)	
				<u>0.00</u>	<u>0.00</u>
20011400.7 Buildings			364,363.29		
				<u>0.00</u>	<u>364,363.29</u>
20011400.98 Accumulated Depreciation-DVG			(56,262.09)		
01/31/14	A1 S	To record estimated depreciation expense.		(825.00)	
				<u>(825.00)</u>	<u>(57,087.09)</u>
20012111 Vendors & Contractors			(124.80)		
				<u>0.00</u>	<u>(124.80)</u>
20012114 Tenant Security Deposits			(1,748.00)		
				<u>0.00</u>	<u>(1,748.00)</u>
20012130 Forgiveable Note - MSHDA			(500,000.00)		
				<u>0.00</u>	<u>(500,000.00)</u>
20012806 Unrestricted Net Assets			(70,661.32)		
				<u>0.00</u>	<u>(70,661.32)</u>
20012806.4 Invested in Capital Assets-DVG			191,898.80		
				<u>0.00</u>	<u>191,898.80</u>
20013110 Dwelling Rental			0.00		
01/31/14	300	To record charges to tenants per Jan 2014 MSO.		(1,232.00)	
				<u>(1,232.00)</u>	<u>(1,232.00)</u>
20013690 Tenant Income			0.00		
01/31/14	300	To record charges to tenants per Jan 2014 MSO.		(14.99)	
				<u>(14.99)</u>	<u>(14.99)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
20014170 Accounting Fees			0.00		
01/08/14	2489 V	H.A.A.S., Inc.		124.80	
				<u>124.80</u>	<u>124.80</u>
20014190.5 Other Sundry-Misc.			0.00		
01/31/14	301	To record service fee per Jan 2014 bank statement.		2.00	
				<u>2.00</u>	<u>2.00</u>
20014800 Depreciation - Current Year			0.00		
01/31/14	A1 S	To record estimated depreciation expense.		825.00	
				<u>825.00</u>	<u>825.00</u>
20019996 Actual Unit Months for REAC Submission			0.00		
01/31/14	RT1 S	To record units leased.		3.00	
				<u>3.00</u>	<u>3.00</u>
20019997 Actual Unit Months - Contra			0.00		
01/31/14	RT1 S	To record units leased.		(3.00)	
				<u>(3.00)</u>	<u>(3.00)</u>
Current Profit/(Loss)		<u>295.19</u>	YTD Profit/(Loss)		<u>295.19</u>
Number of Transactions		17			
			The General Ledger is in balance		<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 01/31/14
Checkbook Name: Business Money Market Plus

General Ledger

Balance per General Ledger (Account 20011111) at 01/01/14	72,534.12
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,232.00
Total Credits (Checks and Debit Memos)	<u>-126.80</u>
Unreconciled General Ledger Balance at 01/31/14	<u>73,639.32</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 01/31/14	<u><u>73,639.32</u></u>

Bank

Balance per Bank Statement at 01/31/14	73,639.32
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 01/31/14	<u><u>73,639.32</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 01/01/14
Statement Ending date: 01/31/14
Checkbook Name: Business Money Market Plus

Statement Summary

Beginning Balance				72,534.12
Deposits and Credit Memos				
100	01/31/14	20011122	January Cash Receipts	600.00
101	01/31/14	20011129.4	Interfund Reimbursement - P/H	632.00
			Total	<u>1,232.00</u>
Checks and Debit Memos				
301	01/31/14	20014190.5	To record service fee per Jan 2014 bank statement.	(2.00)
2489	01/08/14	20014170	H.A.A.S., Inc.	(124.80)
			Total	<u>(126.80)</u>
Ending Balance				<u><u>73,639.32</u></u>

Bank Summary

Ending Bank Balance				<u>73,639.32</u>
Ending Balance				<u><u>73,639.32</u></u>

Book Summary

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 01/31/14				
		Total Adjustments:		<u>0.00</u>
Ending Balance				<u><u>73,639.32</u></u>