CITY OF MANISTEE HOUSING COMMISSION

Tuesday, November 18, 2014

Community Room - Harborview

4:00 PM

AGENDA

1. Call to Order/Roll Call
2. Public Comments on Agenda Related Items

   This is an opportunity for citizens to comment on items on the Agenda. Citizens in attendance may be recognized by the Commission President. 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 on agenda items only at this time.

3. Consent Agenda

   All agenda items marked with an asterisk (*) are on the consent agenda and considered by the Executive Director to be routine matters. Prior to approval of the Consent Agenda Commissioners may remove an item from the Consent Agenda. Items removed from the consent agenda will be taken up during the regular portion of the meeting.

   Consent Agenda items include:

   a. Approval of Minutes
      1) Regular Meeting Minutes, September 23, 2014
      2) Special Meeting/Public Hearing 2015 Annual-Five Year Plan
   b. Financial Reports
      1) Public Housing Financial Statements
         a) August 2014
         b) September 2014
      2) Domestic Violence Grant Program
         a) August 2014
         b) September 2014
      3) Security Deposit Reconciliation
         a) August 2014
         b) September 2014
4. Amendments to Agenda
5. *Approval of Minutes
6. Special Guest: Public Safety Director Dave Bachman

   At this time Public Safety Director Bachman will address issues of crime, tenant safety and the working relationship between the Public Safety Department and the Housing Commission.

7. Old Business

None

8. New Business
   a. Resolution 2014-19 Authorization of Retirement
   b. Resolution 2014-20 Approval of Job Description Updates and Creation of Admin. Clerk I & II
   c. Resolution 2014-21 Amendment to the 2015 Operating Budget
9. Report of the Executive Director
   a. Key Performance Indicators
   b. Discussion Notes
10. Other Staff Reports

    None

11. Committee Reports

    None

12. *Finances

13. Communications

    None received

14. 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.

15. Commissioner Report/Comment
16. Adjournment

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
September 23, 2014
Regular Meeting Minutes

Meeting Start Time: Meeting Called to Order by President Dale Priester at 4:01 p.m.

Roll Call:

Commissioner	Present	Absent Excused	Absent Non-Excused
Dale Priester	☒	☐	☐
Doug Parkes	☐	☒	☐
Elbert Purdom	☒	☐	☐
Donna Korzeniewski	☒	☐	☐
Vacancy	☐	☐	☐

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

Others Present:
- David Bachman Public Safety Director was present, but had to leave due to a fire.

Public Comments on Agenda Related Items:
- There was no public comment on Agenda Related Items.

Approval of Consent Agenda Items:
Motion: Donna Korzeniewski
Second: Elbert Purdom
Approval: AIF

Amendments to the Agenda:
- There were no Amendments to the Agenda.

Special Guest: Public Safety Director Dave Bachman:
- Special guest Dave Bachman was called out of the meeting due to a fire in Manistee. Clint McKinven-Copus, Executive Director read the Director Bachman's report to those in attendance. The report included a review of the last twelve months of 911 Service Runs to Century Terrace and

Harborview. There were 209 calls to the Century Terrace Building. Century Terrace runs included: a fight, disorderly conduct, medic, suspicious behavior, suicide attempt, court paper, noise, harassing calls, wellness checks, drug related, property damage, B & E, citizen assists, fire alarm & a repossession. There were 80 runs to Harborview. Harborview runs included: medic, larceny, ambulance requests, fire alarms & ambulance runs. This is a drastic change since the installation of Security Cameras at Century Terrace. The previous year there were over 400 calls just to Century Terrace.

Old Business:

- There was no Old Business to discuss.

New Business:

- There was no New Business to discuss.

Executive Director's Report:

- Key Performance Indicators – The Occupancy Rate is doing well with a 98% overall occupancy. There is 100% at Century Terrace and Scattered Sites. Clint drew attention to the figures on the report comparison. The numbers changed since last due to the fact that we had more off line CFP days on units last year. CFP days are days that the units are down for repairs, and the usual vacancy days do not count against us while in CFP.
- There were no discussion notes this month.
- Our reserves are now 3.74 months.

Other Staff Reports:

- None

Committee Reports:

- None

Communications:

- None Received

Public Comment:

- There were six members of the public present. Items discussed – request for a copy of the director's report, heat recovery charge letter and windows closed during heating season, dogs walking around the building in various areas

Commissioner Report/Comments:

- None

Meeting Adjourned

Motion: Donna
Second: Elbert
Approval: AIF

Time: Meeting adjourned at 4:40 p.m.

Dale Priester
President

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

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
October 7, 2014
Special Meeting for Annual Plan Approval

Meeting Start Time: Meeting called to Order by President Dale Priester at 4:03 p.m.

Roll Call:

Commissioner	Present	Absent Excused	Absent Non-Excused
Dale Priester	☒	☐	☐
Doug Parkes	☒	☐	☐
Elbert Purdom	☐	☒	☐
Donna Korzeniewski	☒	☐	☐
Vacancy	☐	☐	☐

Housing Commission Staff Present:

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

Public Comment on Agenda Related Items

- No public comment on Agenda Related Items

Public Hearing: Annual and Five Year Plan of the Public Housing Authority

- There were no public comments received on the Annual and Five Year Plan of the Public Housing Authority

Amendments to the Agenda:

- There were no Amendments to the Agenda

New Business

Approval and Adoption of the Five Year and 2015 Annual Agency Plan
Motion: Doug Parkes
Second: Donna Korzeniewski
Approval: AIF

Approval and Adoption of the EIV Security Policies
Motion: Doug Parkes
Second: Donna Korzeniewski
Approval: AIF

Public Comment:

There was one member of the public present and no public comment.

Meeting Adjourned
Motion: Donna Korzeniewski
Second: Doug Parkes
Approval: AIF

Time: Meeting Adjourned at 4:09 p.m.

Dale Priester
President

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

FY 2014 Budget Tracking

Total Units: 214	Annual-2014	Monthly	August 2014	2014 YTD Actual
Operating Income				
Rental Income				
3110-Dwelling Rental	$ 600,000.00	$ 50,000.00	$ 51,093.00	$ 400,622.19
3120-Excess Utilities	$ 11,400.00	$ 950.00	$ 541.48	$ 4,910.17
Total Rental Income	$ 611,400.00	$ 50,950.00	$ 51,634.48	$ 405,532.36
Revenues-HUD PHA Grants				
3401.1-Operating Grants	$ 40,000.00	$ 3,333.33	$ -	$ 40,000.00
3401.2-Operating Subsidy	$ 395,000.00	$ 32,916.67	$ 35,633.50	**$ 285,065.50**
Total HUD PHA Grants	$ 501,485.00	$ 41,790.42	$ 35,633.50	**$ 325,065.50**
Nonrental Income	$ 94,030.00	$ 7,835.83	$ 7,606.99	**$ 65,814.57**
Total Operating Income	**$ 1,140,430.00**	**$ 95,035.83**	**$ 94,874.97**	$ 796,412.43
Operating Expenses				
Routine Expenses				
Administration	$ 320,670.00	$ 26,722.50	$ 23,325.53	**$ 177,798.85**
Unusual Administration	$ -	$ -	$ -	**$ 39,297.03**
Total Administration	$ 320,670.00	$ 26,722.50	$ 23,325.53	**$ 217,095.88**
Tenant Services	$ 57,830.00	$ 4,819.17	$ 5,133.76	**$ 40,223.33**
Unusual Tenant Services	$ -	$ -	$ -	**$ 333.75**
Total Tenant Services	$ 57,830.00	$ 4,819.17	$ 5,133.76	**$ 40,557.08**
Utilities	$ 179,600.00	$ 14,966.67	$ 13,199.98	**$ 130,167.03**
Unusual Utilities	$ -	$ -	$ -	**$ 7,797.94**
Total Utilities	$ 179,600.00	$ 14,966.67	$ 13,199.98	**$ 137,964.97**
Ordinary Maintenance & Operations	$ 282,873.00	$ 23,572.75	$ 25,505.40	**$ 201,336.25**
Unusual Ordinary Maintenance & Operations	$ -	$ -	$ 2,234.00	**$ 62,751.18**
Total Ordinary Maintenance & Operations	$ 282,873.00	$ 23,572.75	$ 27,739.40	**$ 264,087.43**
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	$ 15,497.27	**$ 123,346.43**
Unusual General Expenses	$ -	$ -	$ 6,255.51	**$ 6,255.51**
Total General Expenses	$ 200,580.00	$ 16,715.00	$ 21,752.78	**$ 129,601.94**
Total Routine Expense	**$ 1,045,053.00**	**$ 87,087.75**	**$ 91,151.45**	**$ 789,307.30**
Non-Routine Expenses				
Extraordinary Maintenance	$ -	$ -	$ 2,876.25	**$ 2,876.25**
Total Casualty Losses	$ -	$ -	$ -	**$ -**
Total Non-Routine Expenses	$ -	$ -	$ 2,876.25	**$ 2,876.25**
Total Operating Expenses	**$ 1,045,053.00**	**$ 87,087.75**	**$ 94,027.70**	**$ 792,183.55**
		$ -		
Operating Income (Loss)	**$ 95,377.00**	**$ 7,948.08**	**$ 847.27**	**$ 4,228.88**
Total Depreciation Expense	$ 319,380.00	$ 26,615.00	**$ 24,460.00**	**$ 195,680.00**
Surplus Credits & Charges	$ -	$ -	**$ (1,107.86)**	**$ (1,213.82)**
Capital Expenditures	$ 16,500.21	$ 1,375.02	$ -	**$ -**
HUD Net Income (Loss)	$ 78,876.79	$ 6,573.07	$ 413.21	**$ (13,600.87)**
GAAP Net Income (Loss)	$ (224,003.00)	$ (18,666.92)	$ (22,504.87)	**$ (190,237.30)**

Unusual Expense Detail:		
Ordinary Maint. & Operation		
4410-Labor, Maintenance	$ 1,200.00	Fourth Maintenance Worker was not Budgeted
4430.12-Miscellaneous Contracts	$ 1,034.00	New Carpet for HV Walkway
Total Ordinary Maintenance & Operations	**$ 2,234.00**	
General Expense		
4570-Collection Losses	$ 6,255.51	The last write-off was in December. This covers eight months.
Total General Expenses	**$ 6,255.51**	

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 August 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
Low Rent Public Housing
BALANCE SHEET
As of August 31, 2014

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	430,848.45
1111.3 - HRA Account		11,438.95
1111.4 - Money Market Savings		54,967.42
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		497,554.82
Receivables		
1122 - Tenants Accounts Receivable		8,386.15
1122.1 - Allowance for Doubtful Accounts		(2,764.01)
1129 - Accounts Receivable-Other		2,903.29
Total Receivables		8,525.43
Investments		
Total Investments		0.00
Prepaid Expenses & Other Assets		
1211 - Prepaid Insurance		16,270.94
Total Prepaid Expenses & Other Assets		16,270.94
Total Current Assets		522,351.19
CAPITAL ASSETS		
Land, Structures & Equipment		
1400 - Construction in Progress-CFP		49,028.98
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		244,824.19
1400.9 - Furn., Equip., Mach.-Admin		505,041.93
1400.95 - Accumulated Depreciation-ALL		(7,543,751.05)
Total Land, Structures & Equipment		3,155,704.11
TOTAL CAPITAL ASSETS		3,155,704.11
TOTAL ASSETS	$	3,678,055.30

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

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
Accounts Payable		
2111 - Vendors and Contractors	$	42,793.60
2114 - Tenant Security Deposits		60,219.80
2117.12 - FSA Withheld		1,585.20
2117.3 - State Income Tax Withheld		1,597.50
2117.4 - 125 Medical Withheld		(342.78)
2117.5 - Pension Withheld		1,288.63
2119.2 - Interfund Payable - DVG		2,748.00
Total Accounts Payable		109,889.95
Accrued Liabilities		
2131 - EPC Loan - Current		6,250.31
2135 - Accrued Wages/Payroll Taxes Payable		11,414.62
2135.1 - Accrued Comp. Absences-Current		12,114.51
2137 - Payments in Lieu of Taxes		24,960.00
Total Accrued Liabilities		54,739.44
Total Current Liabilities		164,629.39
Non Current Liabilities		
2132 - EPC Loan - Noncurrent		1,179,252.93
2135.3 - Accrued Comp. Absences-Non Current		12,914.88
Total Non Current Liabilites		1,192,167.81
Deferred Credits		
Total Deferred Credits		0.00
TOTAL LIABILITIES/DEFERRED CREDITS		1,356,797.20
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		(190,237.30)
Current Year Profit(Loss) - 501-10 CFP		28,611.30
Current Year Profit(Loss) - 501-11 CFP		15,718.56
Current Year Profit(Loss) - 501-12 CFP		13,599.68
Current Year Profit(Loss) - 501-13 CFP		5,267.00
Total Unreserved Fund Balance		2,321,258.10
TOTAL EQUITY		2,321,258.10
TOTAL LIABILITIES/EQUITY	$	3,678,055.30

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

Units	1 Month Ended		8 Months				
214	August 31, 2014	PUM	August 31, 2014	PUM	BUDGET	PUM	*OVER/UNDER
Operating Income							
Rental Income							
3110 - Dwelling Rental	51,093.00	238.75	400,622.19	234.01	600,000.00	233.64	199,377.81
3120 - Excess Utilities	541.48	2.53	4,910.17	2.87	11,400.00	4.44	6,489.83
Total Rental Income	51,634.48	241.28	405,532.36	236.88	611,400.00	238.08	205,867.64
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	40,000.00	23.36	40,000.00	15.58	0.00
3401.2 - Operating Subsidy	35,633.50	166.51	285,065.50	166.51	395,000.00	153.82	109,934.50
Total HUD PHA Grants	35,633.50	166.51	325,065.50	189.87	435,000.00	169.39	109,934.50
Nonrental Income							
3610 - Interest Income-Gen. Fund	101.78	0.48	844.27	0.49	1,500.00	0.58	655.73
3689 - Tenant Income - Cable TV	3,983.00	18.61	32,890.59	19.21	53,700.00	20.91	20,809.41
3690 - Tenant Income	2,642.72	12.35	18,721.20	10.94	20,100.00	7.83	1,378.80
3690.1 - Non-Tenant Income	30.00	0.14	4,487.98	2.62	7,100.00	2.76	2,612.02
3690.4 - Laundry Income	653.44	3.05	7,118.08	4.16	9,300.00	3.62	2,181.92
3690.6 - Fraud Recovery Revenue	196.05	0.92	1,752.45	1.02	1,300.00	0.51	(452.45)
Total Nonrental Income	7,606.99	35.55	65,814.57	38.44	93,000.00	36.21	27,185.43
Total Operating Income	94,874.97	443.34	796,412.43	465.19	1,139,400.00	443.69	342,987.57
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	14,268.84	66.68	104,013.40	60.76	153,580.00	59.81	49,566.60
4130 - Legal Expense	1,050.04	4.91	16,724.07	9.77	18,000.00	7.01	1,275.93
4140 - Staff Training	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4150 - Travel Expense	(713.28)	(3.33)	(713.28)	(0.42)	2,000.00	0.78	2,713.28
4170 - Accounting Fees	667.44	3.12	6,390.97	3.73	11,000.00	4.28	4,609.03
4171 - Auditing	0.00	0.00	0.00	0.00	8,500.00	3.31	8,500.00
4182 - Employee Benefits - Admin	3,911.45	18.28	39,468.76	23.05	57,330.00	22.32	17,861.24
4185 - Telephone	1,920.66	8.98	17,490.45	10.22	11,000.00	4.28	(6,490.45)
4190.1 - Publications	0.00	0.00	1,574.88	0.92	180.00	0.07	(1,394.88)
4190.2 - Membership Dues and Fees	0.00	0.00	879.00	0.51	1,400.00	0.55	521.00
4190.3 - Admin Service Contracts	1,855.44	8.67	16,929.29	9.89	13,800.00	5.37	(3,129.29)
4190.4 - Office Supplies	198.54	0.93	5,123.86	2.99	7,300.00	2.84	2,176.14
4190.5 - Other Sundry-Misc.	166.40	0.78	9,214.48	5.38	11,800.00	4.60	2,585.52
Total Administration	23,325.53	109.00	217,095.88	126.81	300,890.00	117.17	83,794.12
Tenant Services							
4220 - Rec., Pub., & Other Services	0.00	0.00	137.99	0.08	1,000.00	0.39	862.01
4221 - Resident Employee Stipend	900.00	4.21	7,050.00	4.12	10,800.00	4.21	3,750.00
4230 - Contract Costs-Cable & Other	4,233.76	19.78	33,369.09	19.49	47,000.00	18.30	13,630.91
Total Tenant Services	5,133.76	23.99	40,557.08	23.69	58,800.00	22.90	18,242.92

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

Units	1 Month Ended		8 Months				
214	August 31, 2014	PUM	August 31, 2014	PUM	BUDGET	PUM	*OVER/UNDER
Utilities							
4310 - Water & Sewer	4,335.43	20.26	31,402.88	18.34	44,000.00	17.13	12,597.12
4320 - Electricity	7,747.91	36.21	78,430.92	45.81	108,000.00	42.06	29,569.08
4330 - Gas	1,116.64	5.22	28,131.17	16.43	40,000.00	15.58	11,868.83
Total Utilities	13,199.98	61.68	137,964.97	80.59	192,000.00	74.77	54,035.03
Ordinary Maint. & Operation							
4410 - Labor, Maintenance	8,202.50	38.33	69,565.26	40.63	89,180.00	34.73	19,614.74
4420 - Materials	4,534.29	21.19	38,045.74	22.22	46,000.00	17.91	7,954.26
4430.02 - Heating & Cooling Contracts	0.00	0.00	18,589.79	10.86	11,300.00	4.40	(7,289.79)
4430.03 - Snow Removal Contracts	0.00	0.00	19,053.75	11.13	0.00	0.00	(19,053.75)
4430.04 - Elevator Contracts	1,116.28	5.22	12,885.35	7.53	17,200.00	6.70	4,314.65
4430.05 - Landscape & Grounds Contracts	2,147.50	10.04	2,712.50	1.58	1,200.00	0.47	(1,512.50)
4430.06 - Unit Turnaround Contracts	2,465.00	11.52	15,933.00	9.31	13,600.00	5.30	(2,333.00)
4430.07 - Electrical Contracts	0.00	0.00	5,999.34	3.50	6,900.00	2.69	900.66
4430.08 - Plumbing Contracts	642.66	3.00	2,900.60	1.69	4,200.00	1.64	1,299.40
4430.09 - Extermination Contracts	0.00	0.00	1,606.00	0.94	200.00	0.08	(1,406.00)
4430.11 - Routine Maintenance Contracts	0.00	0.00	6,878.24	4.02	6,500.00	2.53	(378.24)
4430.12 - Miscellaneous Contracts	2,749.65	12.85	17,875.84	10.44	6,500.00	2.53	(11,375.84)
4431 - Garbage Removal	1,512.47	7.07	9,625.44	5.62	9,000.00	3.50	(625.44)
4433 - Employee Benefits - Maint.	4,369.05	20.42	42,116.58	24.60	62,310.00	24.26	20,193.42
4434 - Employee Benefits-Retirees	0.00	0.00	300.00	0.18	1,200.00	0.47	900.00
4440 - Staff Training-Maintenance	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4441 - Staff Travel-Maintenance	0.00	0.00	0.00	0.00	2,000.00	0.78	2,000.00
Total Ordinary Maint. & Oper	27,739.40	129.62	264,087.43	154.26	282,290.00	109.93	18,202.57
Protective Services							
4480 - Security Contract Costs	0.00	0.00	0.00	0.00	3,050.00	1.19	3,050.00
Total Protective Services	0.00	0.00	0.00	0.00	3,050.00	1.19	3,050.00
General Expense							
4510 - Insurance	5,155.07	24.09	46,677.60	27.26	76,250.00	29.69	29,572.40
4520 - Payment in Lieu of Taxes	3,120.00	14.58	24,960.00	14.58	37,440.00	14.58	12,480.00
4550 - Compensated Absences	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4570 - Collection Losses	7,149.15	33.41	7,149.15	4.18	5,000.00	1.95	(2,149.15)
4580 - Interest Expense	6,328.56	29.57	50,815.19	29.68	76,050.00	29.61	25,234.81
4590 - Other General Expense	0.00	0.00	0.00	0.00	5,400.00	2.10	5,400.00
Total General Expense	21,752.78	101.65	129,601.94	75.70	205,140.00	79.88	75,538.06
Total Routine Expense	91,151.45	425.94	789,307.30	461.04	1,042,170.00	405.83	252,862.70
Non-Routine Expense							
Extraordinary Maintenance							
4610.3 - Extraordinary Maint-Contract Costs	2,876.25	13.44	2,876.25	1.68	0.00	0.00	(2,876.25)
Total Extraordinary Maint	2,876.25	13.44	2,876.25	1.68	0.00	0.00	(2,876.25)
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	2,876.25	13.44	2,876.25	1.68	0.00	0.00	(2,876.25)
Total Operating Expenses	94,027.70	439.38	792,183.55	462.72	1,042,170.00	405.83	249,986.45

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

Units	1 Month Ended		8 Months				
214	August 31, 2014	PUM	August 31, 2014	PUM	BUDGET	PUM	*OVER/UNDER
Operating Income (Loss)	847.27	3.96	4,228.88	2.47	97,230.00	37.86	93,001.12
Depreciation Expense							
4800 - Depreciation - Current Year	24,460.00	114.30	195,680.00	114.30	0.00	0.00	(195,680.00)
Total Depreciation Expense	24,460.00	114.30	195,680.00	114.30	0.00	0.00	(195,680.00)
Surplus Credits & Charges							
6010 - Prior Year Adj. - Affecting RR	(1,107.86)	(5.18)	(1,213.82)	(0.71)	0.00	0.00	1,213.82
Total Surplus Credits & Charges	(1,107.86)	(5.18)	(1,213.82)	(0.71)	0.00	0.00	1,213.82
Capital Expenditures							
7510 - Principal Payments - EPC	1,541.92	7.21	10,249.90	5.99	16,500.00	6.43	6,250.10
7520 - Replacement of Equipment	0.00	0.00	3,794.50	2.22	0.00	0.00	(3,794.50)
7540 - Betterments and Additions	0.00	0.00	4,998.99	2.92	0.00	0.00	(4,998.99)
7590 - Operating Expenditures-Contra	(1,541.92)	(7.21)	(19,043.39)	(11.12)	(16,500.00)	(6.43)	2,543.39
Total Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUD Net Income (Loss)	413.21	1.93	(13,600.69)	(7.94)	80,730.00	31.44	94,330.69
GAAP Net Income (Loss)	(22,504.87)	(105.16	(190,237.30)	(111.12	97,230.00	37.86	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submis	214.00		1,709.00				
9998 - Unit Months - Memorandum	214.00		1,712.00				
Total Occupancy Percentage	100.00%		99.82%				
UNA as of:August 31, 2014			336,889.67				

Manistee Housing Commission
Capital Fund 501-10
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

1010	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	1,160.48
3401.3 - Capital Grants	0.00	33,496.30
Total HUD PHA Grants	0.00	34,656.78
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	34,656.78
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	0.00	6,045.48
Total Ordinary Maint. & Oper.	0.00	6,045.48
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	6,045.48
Net Income/(Loss)	0.00	28,611.30

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

1011	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	6,672.91
3401.3 - Capital Grants	1,960.56	17,303.56
Total HUD PHA Grants	1,960.56	23,976.47
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	1,960.56	23,976.47
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	5,727.16
4182 - Employee Benefits - Admin	0.00	438.12
4190.5 - Other Sundry-Misc.	0.00	507.63
Total Administration	0.00	6,672.91
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	0.00	1,585.00
Total Ordinary Maint. & Oper	0.00	1,585.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	8,257.91
Net Income/(Loss)	1,960.56	15,718.56

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

1012	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	20,000.00
3401.3 - Capital Grants	0.00	13,599.68
Total HUD PHA Grants	0.00	33,599.68
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	33,599.68
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	18,579.00
4182 - Employee Benefits - Admin	0.00	1,421.00
Total Administration	0.00	20,000.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	20,000.00
Net Income/(Loss)	0.00	13,599.68

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-13
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

1013	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	6,490.00	11,719.27
3401.3 - Capital Grants	816.00	3,060.00
Total HUD PHA Grants	7,306.00	14,779.27
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	7,306.00	14,779.27
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	0.00	3,022.27
Total Administration	0.00	3,022.27
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	6,490.00	6,490.00
Total Ordinary Maint. & Oper	6,490.00	6,490.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	6,490.00	9,512.27
Net Income/(Loss)	816.00	5,267.00

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-10

Program ID: MI33P078501-10 **1510**	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 40,000.00	$ 40,000.00	$ 0.00
1408 - Management Improvements	0.00	24,000.00	24,000.00	0.00
1410.05 - Salary & Benefits-Staff	0.00	24,000.00	24,000.00	0.00
Total Administration	0.00	88,000.00	88,000.00	0.00
A & E				
1430.01 - Architect & Engineering Fees	0.00	12,133.67	20,000.00	7,866.33
1430.99 - A & E Fees - Soft Costs	0.00	11,566.33	0.00	(11,566.33)
Total A & E Fees	0.00	23,700.00	20,000.00	(3,700.00)
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	68,461.05	104,219.00	35,757.95
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	100,519.00	104,219.00	3,700.00
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	17,385.00	0.00	(17,385.00)
Total Demolition	0.00	17,385.00	12,500.00	(4,885.00)
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	0.00	237,604.00	242,719.00	5,115.00
1600 - CFP Funding	0.00	242,719.00	242,719.00	0.00
Over/(Under) Funding	$ 0.00	$ (5,115.00)	$ 0.00	$ 5,115.00

Manistee Housing Commission
Capital Fund 501-11

Program ID: MI33P078501-11 **1511**	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 40,000.00	$ 40,000.00	$ 0.00
1408 - Management Improvements	1,107.86	18,107.65	25,000.00	6,892.35
1410 - Administration	0.00	24,000.00	24,000.00	0.00
Total Administration	1,107.86	82,107.65	89,000.00	6,892.35
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	0.00	6,072.28	10,000.00	3,927.72
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	8,178.32	105,179.00	97,000.68
1460.99 - Dwelling Structures-Soft Costs	0.00	12,760.00	0.00	(12,760.00)
Total Dwelling Structures	0.00	20,938.32	105,179.00	84,240.68
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	1,107.86	109,118.25	204,179.00	95,060.75
1600 - CFP Funding	3,068.42	114,493.81	204,179.00	89,685.19
Over/(Under) Funding	$ (1,960.56)	$ (5,375.56)	$ 0.00	$ 5,375.56

Manistee Housing Commission
Capital Fund 501-12

Program ID: MI33P078501-12 **1512**	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 40,000.00	$ 40,000.00	$ 0.00
1408 - Management Improvements	0.00	14,769.68	20,000.00	5,230.32
1410 - Administration	0.00	20,000.00	20,000.00	0.00
Total Administration	0.00	74,769.68	80,000.00	5,230.32
A & E				
1430 - A & E Fees	0.00	3,430.00	10,000.00	6,570.00
1430.99 - A & E Fees - Soft Costs	0.00	2,061.25	0.00	(2,061.25)
Total A & E Fees	0.00	5,491.25	10,000.00	4,508.75
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	0.00	0.00	101,849.00	101,849.00
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				
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	0.00	80,260.93	191,849.00	111,588.07
1600 - CFP Funding	0.00	81,730.93	191,849.00	110,118.07
Over/(Under) Funding	$ 0.00	$ (1,470.00)	$ 0.00	$ 1,470.00

Manistee Housing Commission
Capital Fund 501-13

Program ID: MI33P078501-13 **1513**	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 0.00	$ 39,637.40	$ 39,637.40
1408 - Management Improvements	6,490.00	9,512.27	20,000.00	10,487.73
1410 - Administration	0.00	0.00	19,818.70	19,818.70
Total Administration	6,490.00	9,512.27	79,456.10	69,943.83
A & E				
1430 - A & E Fees	816.00	10,200.00	10,543.90	343.90
Total A & E Fees	816.00	10,200.00	10,543.90	343.90
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	0.00	0.00	108,187.00	108,187.00
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				
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	7,306.00	19,712.27	198,187.00	178,474.73
1600 - CFP Funding	7,306.00	21,919.27	198,187.00	176,267.73
Over/(Under) Funding	$ 0.00	$ (2,207.00)	$ 0.00	$ 2,207.00

Manistee Housing Commission
Cash Disbursements-West Shore Journal

Date	Reference	T	Account	Description	Amount	Reference Total
08/01/14	6129	V	10014221	[redacted]	200.00	200.00
08/01/14	6130	V	10014221	[redacted]	200.00	200.00
08/01/14	6131	V	10014221	[redacted]	100.00	100.00
08/01/14	6132	V	10014221	[redacted]	200.00	200.00
08/01/14	6133	V	10014221	[redacted]	100.00	100.00
08/01/14	6134	V	10014221	[redacted]	100.00	100.00
08/01/14	6135	V	10014330	DTE Energy	85.14	85.14
08/01/14	6136	V	10014190.3	Kushner & Company	51.06	51.06
08/01/14	6137	V	10014190.3	The Nelrod Company	199.00	199.00
08/01/14	6138	V	10012131	Oswego Comm. Bank	1,541.92	
08/01/14	6138	V	10014580	Oswego Comm. Bank	6,328.56	
08/01/14	6138	V	10017510	Oswego Comm. Bank	1,541.92	
08/01/14	6138	V	10017590	Oswego Comm. Bank	(1,541.92)	7,870.48
08/06/14	6139		10014430.12	Abonmarche Consultants, Inc.	495.00	495.00
08/06/14	6140	V	10014185	AT & T	797.85	797.85
08/06/14	6141		10014420	Cadillac Plumbing-Heating & Electric	29.67	29.67
08/06/14	6142	V	10014185	Charter Business	123.19	
08/06/14	6142	V	10014230	Charter Business	4,233.76	4,356.95
08/06/14	6143	V	10014310	City of Manistee	4,335.43	4,335.43
08/06/14	6144		10014420	City of Manistee	493.50	493.50
08/06/14	6145	V	10014320	Consumers Energy	7,746.08	7,746.08
08/06/14	6146	V	10014420	HD Supply Facilities Mtce	76.70	76.70
08/06/14	6147	V	10014170	H.A.A.S., Inc.	667.44	667.44
08/06/14	6148		10014190.4	Housing Data Systems	172.15	172.15
08/06/14	6149		10011211	Housing Insurance Services Inc.	10,741.00	10,741.00
08/06/14	6150		10011211	HA Risk Retention Group	2,773.00	2,773.00
08/06/14	6151	V	10012119.2	Manistee Hsg Commission	632.00	632.00
08/06/14	6152	V	10014431	Manistee Landfill	416.40	416.40
08/06/14	6153		10014430.08	Manistee Plumbing Co LLC	442.66	442.66
08/06/14	6154		10011400	M.C. Smith Associates	816.00	
08/06/14	6154		15131430	M.C. Smith Associates	816.00	
08/06/14	6154		15139800	M.C. Smith Associates	(816.00)	816.00
08/06/14	6155		10014190.5	McCardel Water Conditioning	54.00	
08/06/14	6155		10014420	McCardel Water Conditioning	311.50	
08/06/14	6155		10014430.12	McCardel Water Conditioning	215.00	580.50
08/06/14	6156	V	10014190.3	Next IT	347.00	347.00

Date	Reference	T	Account	Description	Amount	Reference Total
08/06/14	6157	V	10014420	Olson Lumber Company	286.79	286.79
08/06/14	6158		10014430.12	Parkdale Auto	24.65	24.65
08/06/14	6159	V	10014430.04	Schindler Elevator Corp.	1,116.28	1,116.28
08/06/14	6160		10014420	SimplexGrinnell LP	367.80	367.80
08/06/14	6161	V	10014420	State Industrial Products	479.10	479.10
08/06/14	6162	V	10014420	Wahr Hardware	287.21	287.21
08/13/14	6163	V	10014431	Allied Waste Services	1,096.07	1,096.07
08/13/14	6164	V	10014190.3	Applied Imaging	207.24	207.24
08/13/14	6165	V	10014185	AT & T Mobility	941.09	941.09
08/13/14	6166	V	10014330	DTE Energy	1,026.83	1,026.83
08/13/14	6167	V	10014430.06	Haglund's Floor Covering	2,465.00	
08/13/14	6167	V	10014430.12	Haglund's Floor Covering	1,034.00	3,499.00
08/13/14	6168	V	10014190.3	Housing Data Systems	135.00	135.00
08/13/14	6169	V	10014190.3	Kushner & Company	52.64	52.64
08/13/14	6170		10011111.4	Manistee Housing Commission	1,944.30	1,944.30
08/13/14	6171		10014430.05	Swidorski Bros Excavating LLC	2,147.50	2,147.50
08/27/14	6172	V	10014185	AT & T Long Distance	58.53	58.53
08/27/14	6173	V	10014420	Auto Value	153.17	153.17
08/27/14	6174	V	10014420	Blarney Castle Fleet Program	189.80	189.80
08/27/14	6175		10014150	Clinton McKinven-Copus	286.72	286.72
08/27/14	6176	V	10014320	Consumers Energy	1.83	1.83
08/27/14	6177	V	10014430.12	Crystal Lock & Supply	86.00	86.00
08/27/14	6178		10014430.12	Dave's Auto Repair & Detailing	175.00	175.00
08/27/14	6179	V	10014330	DTE Energy	4.67	4.67
08/27/14	6180		10014610.3	Eftaxiadis Consulting Inc	2,876.25	2,876.25
08/27/14	6181	V	10014420	Fastenal Company	845.14	845.14
08/27/14	6182	V	10011690	Void Check	0.00	
08/27/14	6183	V	10014420	Grand Rental Station	82.68	82.68
08/27/14	6184	V	10014420	HD Supply Facilities Mtce	413.98	413.98
08/27/14	6185		10011211	Housing Insurance Services Inc.	1,935.00	1,935.00
08/27/14	6186		10011211	HA Risk Retention Group	263.00	263.00
08/27/14	6187	V	10014130	Mika Meyers Beckett & Jones PLC	1,050.04	1,050.04

Date	Reference	T	Account	Description	Amount	Reference Total
08/27/14	6188	V	10014190.3	Next IT	863.50	863.50
08/27/14	6189	V	10014190.5	The PI Company	112.40	112.40
08/27/14	6190	V	10014182	Principal Financial Group	363.12	
08/27/14	6190	V	10014433	Principal Financial Group	521.16	884.28
08/27/14	6191	V	10014420	Sherwin-Williams Co.	517.25	517.25
08/27/14	6192	V	10014190.4	Staples Credit Plan	26.39	26.39
08/27/14	6193	V	10014182	VSP	65.96	
08/27/14	6193	V	10014433	VSP	94.23	160.19
08/27/14	6194		10014430.08	Forbes Sanitation & Excavation Inc.	200.00	200.00
08/31/14	MI078		10011111.2	Checks 6129 - 6194	(69,822.33)	(69,822.33)
					Transaction Balance	0.00

Total Debits 72,180.25 Total Credits 72,180.25 A/C Hash Total 791337410.030

Number of Transactions 78

Date	Reference	T	Account	Description	Amount	Reference Total
08/31/14	162		10011111.2	August Cash Receipts	57,949.54	
08/31/14	162		10011122	August TAR Collections	(52,735.58)	
08/31/14	162		10011122.1	Collection Loss Recovery	(91.47)	
08/31/14	162		10011129	Repayment - Priester	(500.00)	
08/31/14	162		10012114	Tenant Security Deposits	(2,111.00)	
08/31/14	162		10012119.2	August Cash Receipts	(632.00)	
08/31/14	162		10013690.1	Refund of Order of Eviction Fees	(30.00)	
08/31/14	162		10013690.4	Laundry Income	(653.44)	
08/31/14	162		10013690.6	Fraud Recovery - Wisniewski	(196.05)	
08/31/14	162		10014150	Travel Reimbursement - HARRG	(1,000.00)	
08/31/14	162		20011122	August TAR Collections	(632.00)	
08/31/14	162		20011129.4	August Cash Receipts	632.00	
08/31/14	163		10011111.2	Operating Subsidy	10,007.00	
08/31/14	163		10013401.2	Operating Subsidy	(10,007.00)	
08/31/14	164		10011111.2	Operating Subsidy	25,626.50	
08/31/14	164		10013401.2	Operating Subsidy	(25,626.50)	
08/31/14	165		10011111.2	501-11 CFP Grant (PY)	1,107.86	
08/31/14	165		10011125	501-11 CFP Grant (PY)	(1,107.86)	
08/31/14	166		10011111.2	501-13 CFP Grant	816.00	
08/31/14	166		10133401.3	501-13 CFP Grant	(816.00)	
08/31/14	166		15131600	501-13 CFP Grant	816.00	
08/31/14	166		15131699	501-13 CFP Grant	(816.00)	
08/31/14	167		10011111.2	501-11 CFP Grant	1,960.56	
08/31/14	167		10113401.3	501-11 CFP Grant	(1,960.56)	
08/31/14	167		15111600	501-11 CFP Grant	1,960.56	
08/31/14	167		15111699	501-11 CFP Grant	(1,960.56)	
08/31/14	168		10011111.2	501-13 CFP Grant	6,490.00	
08/31/14	168		10133401.1	501-13 CFP Grant	(6,490.00)	
08/31/14	168		15131600	501-13 CFP Grant	6,490.00	
08/31/14	168		15131699	501-13 CFP Grant	(6,490.00)	
08/31/14	169		10011111.2	NOW Interest	0.15	
08/31/14	169		10013610	NOW Interest	(0.15)	
08/31/14	170		10011111.2	REPO Interest	96.62	
08/31/14	170		10013610	REPO Interest	(96.62)	
08/31/14	171		10011111.3	HRA Interest	0.48	
08/31/14	171		10013610	HRA Interest	(0.48)	
08/31/14	172		10011111.4	MM Savings Interest	4.53	
08/31/14	172		10013610	MM Savings Interest	(4.53)	
					Transaction Balance	0.00

Total Debits 113,957.80 Total Credits 113,957.80 A/C Hash Total 431479770.400

Number of Transactions 38

Date	Reference	T	Account	Description	Amount	Reference Total
08/31/14	373		10011125	To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.	1,107.86	
08/31/14	373		10016010	To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.	(1,107.86)	
08/31/14	373		15111408	To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.	1,107.86	
08/31/14	373		15111600	To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.	1,107.86	
08/31/14	373		15111699	To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.	(1,107.86)	
08/31/14	373		15119800	To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.	(1,107.86)	
08/31/14	374		10011690	To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.	(6,490.00)	
08/31/14	374		10134430.12	To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.	6,490.00	
08/31/14	374		15131408	To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.	6,490.00	
08/31/14	374		15139800	To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.	(6,490.00)	
08/31/14	375		10011111.2	To reclassify CKS 12799 & 12809 dated 7/16 & 7/30 respectively.	316.66	
08/31/14	375		10011111.3	To reclassify CKS 12799 & 12809 dated 7/16 & 7/30 respectively.	(316.66)	
08/31/14	376		10011111.3	To record HRA transactions per Aug 2014 bank statement.	(397.94)	
08/31/14	376		10012117.12	To record HRA transactions per Aug 2014 bank statement.	397.94	
08/31/14	377		10011690	To reclassify CK 6010 dated 06/03/2014.	(720.00)	
08/31/14	377		10014430.12	To reclassify CK 6010 dated 06/03/2014.	720.00	
08/31/14	378		10011111.2	To record charges to tenants per Aug 2014 MSO.	(342.00)	
08/31/14	378		10011122	To record charges to tenants per Aug 2014 MSO.	58,602.20	
08/31/14	378		10013110	To record charges to tenants per Aug 2014 MSO.	(51,093.00)	
08/31/14	378		10013120	To record charges to tenants per Aug 2014 MSO.	(541.48)	
08/31/14	378		10013689	To record charges to tenants per Aug 2014 MSO.	(3,983.00)	
08/31/14	378		10013690	To record charges to tenants per Aug 2014 MSO.	(2,642.72)	
08/31/14	379		10011122	To record transfers of security deposits to A/R per Aug 2014 MSO.	(1,002.00)	
08/31/14	379		10012114	To record transfers of security deposits to A/R per Aug 2014 MSO.	1,002.00	
08/31/14	380		10011122	To record balance transfers to bad debt per Aug 2014 MSO & board resolution 2014-12 dated 7/22/14.	(7,149.15)	
08/31/14	380		10014570	To record balance transfers to bad debt per		

Date	Reference	T	Account	Description	Amount	Reference Total
				Aug 2014 MSO & board resolution 2014-12 dated 7/22/14.	7,149.15	
08/31/14	381		10011111.2	To record chargeback item per Aug 2014 bank statement.	(199.50)	
08/31/14	381		10011122	To record chargeback item per Aug 2014 bank statement.	199.50	
08/31/14	382		10011290	To reclassify CK 6127 dated 7/30/2014.	(6,622.02)	
08/31/14	382		10012117.4	To reclassify CK 6127 dated 7/30/2014.	1,028.34	
08/31/14	382		10014182	To reclassify CK 6127 dated 7/30/2014.	2,432.44	
08/31/14	382		10014433	To reclassify CK 6127 dated 7/30/2014.	3,161.24	
08/31/14	383		10011111.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	(6,381.53)	
08/31/14	383		10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	1,331.08	
08/31/14	383		10012117.11	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	311.31	
08/31/14	383		10012117.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	1,897.00	
08/31/14	383		10012117.3	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	1,199.79	
08/31/14	383		10014182	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	1,049.93	
08/31/14	383		10014433	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.	592.42	
08/31/14	384		10011111.2	To record MiSDU debits per Aug 2014 bank statement.	(35.40)	
08/31/14	384		10012117.8	To record MiSDU debits per Aug 2014 bank statement.	35.40	
08/31/14	385		10011111.2	To record MERS debit per Aug 2014 bank statement.	(1,907.22)	
08/31/14	385		10012117.5	To record MERS debit per Aug 2014 bank statement.	1,907.22	
08/31/14	A1	S	10019998	To record unit months for PUM calculation.	214.00	
08/31/14	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
08/31/14	A2	S	10012137	To record estimated monthly PILOT expense.	(3,120.00)	
08/31/14	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
08/31/14	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,460.00)	
08/31/14	A3	S	10014800	To record estimated monthly depreciation expense.	24,460.00	
08/31/14	PAY2014		10011111.2	Payroll Journal Entry	(15,706.78)	
08/31/14	PAY2014		10012117.1	Payroll Journal Entry	(1,331.08)	
08/31/14	PAY2014		10012117.11	Payroll Journal Entry	(311.31)	

Date	Reference	T	Account	Description	Amount	Reference Total
08/31/14	PAY2014		10012117.12	Payroll Journal Entry	(316.66)	
08/31/14	PAY2014		10012117.2	Payroll Journal Entry	(1,897.00)	
08/31/14	PAY2014		10012117.3	Payroll Journal Entry	(796.64)	
08/31/14	PAY2014		10012117.4	Payroll Journal Entry	(685.56)	
08/31/14	PAY2014		10012117.5	Payroll Journal Entry	(1,276.27)	
08/31/14	PAY2014		10012117.6	Payroll Journal Entry	(3.00)	
08/31/14	PAY2014		10012117.8	Payroll Journal Entry	(35.40)	
08/31/14	PAY2014		10012117.9	Payroll Journal Entry	(111.64)	
08/31/14	PAY2014		10014110	Payroll Journal Entry	14,268.84	
08/31/14	PAY2014		10014410	Payroll Journal Entry	8,202.50	
08/31/14	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	214.00	
08/31/14	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(214.00)	
08/31/14	RT2	S	10011211	To record monthly insurance write off.	(5,155.07)	
08/31/14	RT2	S	10014510	To record monthly insurance write off.	5,155.07	
					Transaction Balance	0.00

Total Debits 155,271.61 Total Credits 155,271.61 A/C Hash Total 691623593.750

Number of Transactions 66

Date	Reference	T	Account	Description	Amount	Reference Total
08/13/14	12818	V	10012117.6	United Steel Workers	3.00	3.00
08/13/14	12819	V	10011111.3	West Shore Bank	158.33	158.33
08/27/14	12830	V	10012117.9	United Steel Workers	111.64	111.64
08/27/14	12831	V	10011111.3	West Shore Bank	158.33	158.33
08/31/14	MI078		10011111.2	August 2014 Payroll Disbursements	(431.30)	(431.30)
					Transaction Balance	0.00

Total Debits 431.30 Total Credits 431.30 A/C Hash Total 50057569.300

Number of Transactions 5

Manistee Housing Commission
Journal Entry Report - Payroll

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.08	08/31/14	10011111.2	NOW Account		15,706.78
89.08	08/31/14	10012117.1	Social Security Withheld		1,331.08
89.08	08/31/14	10012117.10	United Way		0.00
89.08	08/31/14	10012117.11	Medicare Withheld		311.31
89.08	08/31/14	10012117.12	FSA Withheld		316.66
89.08	08/31/14	10012117.2	Federal Income Tax Withl		1,897.00
89.08	08/31/14	10012117.3	State Income Tax Withhel		796.64
89.08	08/31/14	10012117.4	125 Medical Withheld		685.56
89.08	08/31/14	10012117.5	Pension Withheld		1,276.27
89.08	08/31/14	10012117.6	PAC Withheld		3.00
89.08	08/31/14	10012117.8	Friend of Court Withheld		35.40
89.08	08/31/14	10012117.9	Union Dues Withheld		111.64
89.08	08/31/14	10012119	Accounts Payable - Other		0.00
89.08	08/31/14	10014110	Administrative Salaries	14,268.84	
89.08	08/31/14	10014410	Labor, Maintenance	8,202.50	
15 Journal Entries			Total	22,471.34	22,471.34

Manistee Housing Commission
Payroll Journal

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12810 08/13/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.61	Union Dues	16.68
			FICA-Med	14.41	Union PAC (1)	1.00
			Federal W/H	45.00	125 Medical	46.22
			State W/H	39.58	Mers	62.40
TOTALS	0.0000	1,040.00		160.60		126.30
Number of Periods: 1					**NET PAY:**	**753.10**
Company Expenses:		FICA-SS: 61.61 FICA-Med: 14.41 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Anthony - Anthony Mastrapasqua Check #12821 08/27/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.62	Union Dues	16.68
			FICA-Med	14.41	Union PAC (1)	0.00
			Federal W/H	45.00	125 Medical	46.22
			State W/H	39.58	Mers	62.40
TOTALS	0.0000	1,040.00		160.61		125.30
Number of Periods: 1					**NET PAY:**	**754.09**
Company Expenses:		FICA-SS: 61.61 FICA-Med: 14.41 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Beverly - Beverly A. Pahoski Check #12815 08/13/14						
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	0.0000	1,080.00		246.92		105.54
Number of Periods: 1					**NET PAY:**	**727.54**
Company Expenses:		FICA-SS: 64.43 FICA-Med: 15.07 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Beverly - Beverly A. Pahoski Check #12826 08/27/14						
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: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Beverly - Beverly A. Pahoski Check #12827 08/27/14						
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: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Charles - Charles Revolt Check #12820 08/13/14						
Salaried Wages	0.0000	560.00	FICA-SS	34.72		
			FICA-Med	8.12		
			Federal W/H	17.00		
			State W/H	10.72		
TOTALS	0.0000	560.00		70.56		0.00
Number of Periods: 1					**NET PAY:**	**489.44**
Company Expenses:		FICA-SS: 34.72 FICA-Med: 8.12 FUTA: 0.00				
		MI SUTA-Base Rate: 57.68 MI SUTA-Obligation A: 12.60				

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Charles - Charles Revolt Check #12824 08/27/14						
Salaried Wages	0.0000	640.00	FICA-SS	39.68		
			FICA-Med	9.28		
			Federal W/H	25.00		
			State W/H	14.12		
TOTALS	0.0000	640.00		88.08		0.00
Number of Periods: 1					**NET PAY:**	**551.92**
Company Expenses:		FICA-SS: 39.68 FICA-Med: 9.28 FUTA: 0.00				
		MI SUTA-Base Rate: 65.92 MI SUTA-Obligation A: 14.40				
Clinton - Clinton E. Copus II Check #12812 08/13/14						
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	104.33		
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: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Clinton - Clinton E. Copus II Check #12823 08/27/14						
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	104.33		
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: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Kevin - Kevin Helminiak Check #12811 08/13/14						
Salaried Wages	0.0000	1,432.50	FICA-SS	85.95	Union Dues	22.63
			FICA-Med	20.10	Union PAC (1)	1.00
			Federal W/H	89.00	Child Support	17.70
			State W/H	48.73	125 Medical	46.22
					Mers	85.95
TOTALS	0.0000	1,432.50		243.78		173.50
Number of Periods: 1					**NET PAY:**	**1,015.22**
Company Expenses:		FICA-SS: 85.95 FICA-Med: 20.10 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Kevin - Kevin Helminiak Check #12822 08/27/14						
Salaried Wages	0.0000	1,410.00	FICA-SS	84.55	Union Dues	22.29
			FICA-Med	19.78	Union PAC (1)	0.00
			Federal W/H	85.00	Child Support	17.70
			State W/H	47.83	125 Medical	46.22
					Mers	84.60
TOTALS	0.0000	1,410.00		237.16		170.81
Number of Periods: 1					**NET PAY:**	**1,002.03**
Company Expenses:		FICA-SS: 84.56 FICA-Med: 19.77 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Lorna - Lorna J. Perski Check #12814 08/13/14						
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	66.52		
TOTALS	0.0000	1,877.88		455.64		158.89
Number of Periods: 1					**NET PAY:**	**1,263.35**
Company Expenses:		FICA-SS: 113.56 FICA-Med: 26.56 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Lorna - Lorna J. Perski Check #12825 08/27/14						
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	66.52		
TOTALS	0.0000	1,877.88		455.64		158.89
Number of Periods: 1					**NET PAY:**	**1,263.35**
Company Expenses:		FICA-SS: 113.56 FICA-Med: 26.56 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Monica - Monica Otis Check #12817 08/13/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.61	Mers	62.40
			FICA-Med	14.41	125 Medical	46.22
			Federal W/H	109.00		
			State W/H	39.58		
TOTALS	0.0000	1,040.00		224.60		108.62
Number of Periods: 1					**NET PAY:**	**706.78**
Company Expenses:		FICA-SS: 61.61 FICA-Med: 14.41 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Monica - Monica Otis Check #12829 08/27/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.62	Mers	62.40
			FICA-Med	14.41	125 Medical	46.22
			Federal W/H	109.00		
			State W/H	39.58		
TOTALS	0.0000	1,040.00		224.61		108.62
Number of Periods: 1					**NET PAY:**	**706.77**
Company Expenses:		FICA-SS: 61.61 FICA-Med: 14.41 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Robert - Robert Krolczyk Check #12816 08/13/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	56.01	Mers	62.40
			FICA-Med	13.10	Union PAC (1)	1.00
			Federal W/H	36.00	Union Dues	16.68
			State W/H	29.20	FSA	25.00
					125 Medical	111.68
TOTALS	0.0000	1,040.00		134.31		216.76
Number of Periods: 1					**NET PAY:**	**688.93**
Company Expenses:		FICA-SS: 56.00 FICA-Med: 13.10 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Robert - Robert Krolczyk Check #12828 08/27/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	56.00	Mers	62.40
			FICA-Med	13.10	Union PAC (1)	0.00
			Federal W/H	36.00	Union Dues	16.68
			State W/H	29.20	FSA	25.00
					125 Medical	111.68
TOTALS	0.0000	1,040.00		134.30		215.76
Number of Periods: 1					**NET PAY:**	**689.94**
Company Expenses:		FICA-SS: 56.00 FICA-Med: 13.10 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Rochelle - Rochelle Pierce Check #12813 08/27/14 VOID						

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	**Number of Checks: 18**					
Salaried Wages	0.0000	22,471.34	FICA-SS	1,331.08	Mers	1,276.27
			FICA-Med	311.31	United Way(2)	0.00
			Federal W/H	1,897.00	FSA	316.66
			State W/H	796.64	125 Medical	685.56
					Union Dues	111.64
					Union PAC (1)	3.00
					Child Support	35.40
TOTALS	0.0000	22,471.34		4,336.03		2,428.53
					NET PAY:	**15,706.78**

Company Expenses: FICA-SS: 1,331.05 FICA-Med: 311.30 FUTA: 0.00
MI SUTA-Base Rate: 123.60 MI SUTA-Obligation A: 27.00

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2	**NOW Account**			421,303.62		
08/31/14	162		August Cash Receipts		57,949.54	
08/31/14	163		Operating Subsidy		10,007.00	
08/31/14	164		Operating Subsidy		25,626.50	
08/31/14	165		501-11 CFP Grant (PY)		1,107.86	
08/31/14	166		501-13 CFP Grant		816.00	
08/31/14	167		501-11 CFP Grant		1,960.56	
08/31/14	168		501-13 CFP Grant		6,490.00	
08/31/14	169		NOW Interest		0.15	
08/31/14	170		REPO Interest		96.62	
08/31/14	375		To reclassify CKS 12799 & 12809 dated 7/16 & 7/30 respectively.		316.66	
08/31/14	378		To record charges to tenants per Aug 2014 MSO.		(342.00)	
08/31/14	381		To record chargeback item per Aug 2014 bank statement.		(199.50)	
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		(6,381.53)	
08/31/14	384		To record MiSDU debits per Aug 2014 bank statement.		(35.40)	
08/31/14	385		To record MERS debit per Aug 2014 bank statement.		(1,907.22)	
08/31/14	MI078		Checks 6129 - 6194		(69,822.33)	
08/31/14	MI078		August 2014 Payroll Disbursements		(431.30)	
08/31/14	PAY2014		Payroll Journal Entry		(15,706.78)	
					9,544.83	430,848.45
10011111.3	**HRA Account**			11,836.41		
08/31/14	171		HRA Interest		0.48	
08/31/14	375		To reclassify CKS 12799 & 12809 dated 7/16 & 7/30 respectively.		(316.66)	
08/31/14	376		To record HRA transactions per Aug 2014 bank statement.		(397.94)	
08/13/14	12819	V	West Shore Bank		158.33	
08/27/14	12831	V	West Shore Bank		158.33	
					(397.46)	11,438.95
10011111.4	**Money Market Savings**			53,018.59		
08/31/14	172		MM Savings Interest		4.53	
08/13/14	6170		Manistee Housing Commission		1,944.30	
					1,948.83	54,967.42
10011117	**Petty Cash Fund**			250.00		
					0.00	250.00
10011118	**Change Fund**			50.00		
					0.00	50.00
10011122	**Tenants Accounts Receivable**			10,471.18		
08/31/14	162		August TAR Collections		(52,735.58)	
08/31/14	378		To record charges to tenants per Aug 2014 MSO.		58,602.20	
08/31/14	379		To record transfers of security deposits to A/R per Aug 2014 MSO.		(1,002.00)	
08/31/14	380		To record balance transfers to bad debt per Aug 2014 MSO & board resolution 2014-12 dated 7/22/14.		(7,149.15)	
08/31/14	381		To record chargeback item per Aug 2014 bank statement.		199.50	
					(2,085.03)	8,386.15
10011122.1	**Allowance for Doubtful Accounts**			(2,672.54)		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011122.1			**Allowance for Doubtful Accounts (cont.)**			
08/31/14	162		Collection Loss Recovery		(91.47)	
					(91.47)	(2,764.01)
10011125			**Accounts Receivable - HUD**	0.00		
08/31/14	165		501-11 CFP Grant (PY)		(1,107.86)	
08/31/14	373		To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.		1,107.86	
					0.00	0.00
10011129			**Accounts Receivable-Other**	3,403.29		
08/31/14	162		Repayment - Priester		(500.00)	
					(500.00)	2,903.29
10011211			**Prepaid Insurance**	5,714.01		
08/06/14	6149		Housing Insurance Services Inc.		10,741.00	
08/06/14	6150		HA Risk Retention Group		2,773.00	
08/27/14	6185		Housing Insurance Services Inc.		1,935.00	
08/27/14	6186		HA Risk Retention Group		263.00	
08/31/14	RT2	S	To record monthly insurance write off.		(5,155.07)	
					10,556.93	16,270.94
10011290			**Other Prepaid Expenses**	6,622.02		
08/31/14	382		To reclassify CK 6127 dated 7/30/2014.		(6,622.02)	
					(6,622.02)	0.00
10011400			**Construction in Progress-CFP**	48,212.98		
08/06/14	6154		M.C. Smith Associates		816.00	
					816.00	49,028.98
10011400.6			**Land**	360,271.62		
					0.00	360,271.62
10011400.61			**Land Improvements**	85,905.07		
					0.00	85,905.07
10011400.7			**Buildings**	4,657,515.77		
					0.00	4,657,515.77
10011400.71			**Building Improvements**	4,789,817.60		
					0.00	4,789,817.60
10011400.72			**Non-dwelling Structures**	7,050.00		
					0.00	7,050.00
10011400.8			**Furn., Equip., Mach.-Dwellings**	244,824.19		
					0.00	244,824.19

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011400.9	**Furn., Equip., Mach.-Admin**			505,041.93		
					0.00	505,041.93
10011400.95	**Accumulated Depreciation-ALL**			(7,519,291.05)		
08/31/14	A3	S	To record estimated monthly depreciation expense.		(24,460.00)	
					(24,460.00)	(7,543,751.05)
10011690	**Undistributed Debits**			7,210.00		
08/31/14	374		To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.		(6,490.00)	
08/31/14	377		To reclassify CK 6010 dated 06/03/2014.		(720.00)	
08/27/14	6182	V	Void Check		0.00	
					(7,210.00)	0.00
10012111	**Vendors and Contractors**			(42,793.60)		
					0.00	(42,793.60)
10012114	**Tenant Security Deposits**			(59,110.80)		
08/31/14	162		Tenant Security Deposits		(2,111.00)	
08/31/14	379		To record transfers of security deposits to A/R per Aug 2014 MSO.		1,002.00	
					(1,109.00)	(60,219.80)
10012117.1	**Social Security Withheld**			0.00		
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		1,331.08	
08/31/14	PAY2014		Payroll Journal Entry		(1,331.08)	
					0.00	0.00
10012117.11	**Medicare Withheld**			0.00		
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		311.31	
08/31/14	PAY2014		Payroll Journal Entry		(311.31)	
					0.00	0.00
10012117.12	**FSA Withheld**			(1,666.48)		
08/31/14	376		To record HRA transactions per Aug 2014 bank statement.		397.94	
08/31/14	PAY2014		Payroll Journal Entry		(316.66)	
					81.28	(1,585.20)
10012117.2	**Federal Income Tax Withheld**			0.00		
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		1,897.00	
08/31/14	PAY2014		Payroll Journal Entry		(1,897.00)	
					0.00	0.00
10012117.3	**State Income Tax Withheld**			(2,000.65)		
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		1,199.79	
08/31/14	PAY2014		Payroll Journal Entry		(796.64)	
					403.15	(1,597.50)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012117.4	**125 Medical Withheld**			0.00		
08/31/14	382		To reclassify CK 6127 dated 7/30/2014.		1,028.34	
08/31/14	PAY2014		Payroll Journal Entry		(685.56)	
					342.78	342.78
10012117.5	**Pension Withheld**			(1,919.58)		
08/31/14	385		To record MERS debit per Aug 2014 bank statement.		1,907.22	
08/31/14	PAY2014		Payroll Journal Entry		(1,276.27)	
					630.95	(1,288.63)
10012117.6	**PAC Withheld**			0.00		
08/13/14	12818	V	United Steel Workers		3.00	
08/31/14	PAY2014		Payroll Journal Entry		(3.00)	
					0.00	0.00
10012117.8	**Friend of Court Withheld**			0.00		
08/31/14	384		To record MiSDU debits per Aug 2014 bank statement.		35.40	
08/31/14	PAY2014		Payroll Journal Entry		(35.40)	
					0.00	0.00
10012117.9	**Union Dues Withheld**			0.00		
08/27/14	12830	V	United Steel Workers		111.64	
08/31/14	PAY2014		Payroll Journal Entry		(111.64)	
					0.00	0.00
10012119.2	**Interfund Payble - DVG**			(2,748.00)		
08/31/14	162		August Cash Receipts		(632.00)	
08/06/14	6151	V	Manistee Hsg Commission		632.00	
					0.00	(2,748.00)
10012131	**EPC Loan - Current**			(7,792.23)		
08/01/14	6138	V	Oswego Comm. Bank		1,541.92	
					1,541.92	(6,250.31)
10012132	**EPC Loan - Noncurrent**			(1,179,252.93)		
					0.00	(1,179,252.93)
10012135	**Accrued Salaries and Wages**			(11,414.62)		
					0.00	(11,414.62)
10012135.1	**Accrued Comp. Absences-Current**			(12,114.51)		
					0.00	(12,114.51)
10012135.3	**Accrued Comp. Absences-Non Current**			(12,914.88)		
					0.00	(12,914.88)
10012137	**Payments in Lieu of Taxes**			(21,840.00)		
08/31/14	A2	S	To record estimated monthly PILOT expense.		(3,120.00)	
					(3,120.00)	(24,960.00)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012806	**Unrestricted Net Assets**			(350,490.36)		
					0.00	(350,490.36)
10012806.1	**Invested in Capital Assets**			(2,097,808.50)		
					0.00	(2,097,808.50)
10012820	**HUD Operating Reserve - Memo**			(350,490.36)		
					0.00	(350,490.36)
10012820.1	**HUD Operating Reserve-Contra**			350,490.36		
					0.00	350,490.36
10013110	**Dwelling Rental**			(349,529.19)		
08/31/14	378		To record charges to tenants per Aug 2014 MSO.		(51,093.00)	
					(51,093.00)	(400,622.19)
10013120	**Excess Utilities**			(4,368.69)		
08/31/14	378		To record charges to tenants per Aug 2014 MSO.		(541.48)	
					(541.48)	(4,910.17)
10013401.1	**Operating Grants**			(40,000.00)		
					0.00	(40,000.00)
10013401.2	**Operating Subsidy**			(249,432.00)		
08/31/14	163		Operating Subsidy		(10,007.00)	
08/31/14	164		Operating Subsidy		(25,626.50)	
					(35,633.50)	(285,065.50)
10013610	**Interest Income-Gen. Fund**			(742.49)		
08/31/14	169		NOW Interest		(0.15)	
08/31/14	170		REPO Interest		(96.62)	
08/31/14	171		HRA Interest		(0.48)	
08/31/14	172		MM Savings Interest		(4.53)	
					(101.78)	(844.27)
10013689	**Tenant Income - Cable TV**			(28,907.59)		
08/31/14	378		To record charges to tenants per Aug 2014 MSO.		(3,983.00)	
					(3,983.00)	(32,890.59)
10013690	**Tenant Income**			(16,078.48)		
08/31/14	378		To record charges to tenants per Aug 2014 MSO.		(2,642.72)	
					(2,642.72)	(18,721.20)
10013690.1	**Non-Tenant Income**			(4,457.98)		
08/31/14	162		Refund of Order of Eviction Fees		(30.00)	
					(30.00)	(4,487.98)
10013690.4	**Laundry Income**			(6,464.64)		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013690.4	**Laundry Income (cont.)**					
08/31/14	162		Laundry Income		(653.44)	
					(653.44)	(7,118.08)
10013690.6	**Fraud Recovery Revenue**			(1,556.40)		
08/31/14	162		Fraud Recovery - Wisniewski		(196.05)	
					(196.05)	(1,752.45)
10014110	**Administrative Salaries**			89,744.56		
08/31/14	PAY2014		Payroll Journal Entry		14,268.84	
					14,268.84	104,013.40
10014130	**Legal Expense**			15,674.03		
08/27/14	6187	V	Mika Meyers Beckett & Jones PLC		1,050.04	
					1,050.04	16,724.07
10014150	**Travel Expense**			0.00		
08/31/14	162		Travel Reimbursement - HARRG		(1,000.00)	
08/27/14	6175		Clinton McKinven-Copus		286.72	
					(713.28)	(713.28)
10014170	**Accounting Fees**			5,723.53		
08/06/14	6147	V	H.A.A.S., Inc.		667.44	
					667.44	6,390.97
10014182	**Employee Benefits - Admin**			35,557.31		
08/31/14	382		To reclassify CK 6127 dated 7/30/2014.		2,432.44	
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		1,049.93	
08/27/14	6190	V	Principal Financial Group		363.12	
08/27/14	6193	V	VSP		65.96	
					3,911.45	39,468.76
10014185	**Telephone**			15,569.79		
08/06/14	6140	V	AT & T		797.85	
08/06/14	6142	V	Charter Business		123.19	
08/13/14	6165	V	AT & T Mobility		941.09	
08/27/14	6172	V	AT & T Long Distance		58.53	
					1,920.66	17,490.45
10014190.1	**Publications**			1,574.88		
					0.00	1,574.88
10014190.2	**Membership Dues and Fees**			879.00		
					0.00	879.00
10014190.3	**Admin Service Contracts**			15,073.85		
08/01/14	6136	V	Kushner & Company		51.06	
08/01/14	6137	V	The Nelrod Company		199.00	
08/06/14	6156	V	Next IT		347.00	

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014190.3			**Admin Service Contracts (cont.)**			
08/13/14	6164	V	Applied Imaging		207.24	
08/13/14	6168	V	Housing Data Systems		135.00	
08/13/14	6169	V	Kushner & Company		52.64	
08/27/14	6188	V	Next IT		863.50	
					1,855.44	16,929.29
10014190.4			**Office Supplies**	4,925.32		
08/06/14	6148		Housing Data Systems		172.15	
08/27/14	6192	V	Staples Credit Plan		26.39	
					198.54	5,123.86
10014190.5			**Other Sundry-Misc.**	9,048.08		
08/06/14	6155		McCardel Water Conditioning		54.00	
08/27/14	6189	V	The PI Company		112.40	
					166.40	9,214.48
10014220			**Rec., Pub., & Other Services**	137.99		
					0.00	137.99
10014221			**Resident Employee Stipend**	6,150.00		
08/01/14	6129	V	[redacted]		200.00	
08/01/14	6130	V	[redacted]		200.00	
08/01/14	6131	V	[redacted]		100.00	
08/01/14	6132	V	[redacted]		200.00	
08/01/14	6133	V	[redacted]		100.00	
08/01/14	6134	V	[redacted]		100.00	
					900.00	7,050.00
10014230			**Contract Costs-Cable & Other**	29,135.33		
08/06/14	6142	V	Charter Business		4,233.76	
					4,233.76	33,369.09
10014310			**Water & Sewer**	27,067.45		
08/06/14	6143	V	City of Manistee		4,335.43	
					4,335.43	31,402.88
10014320			**Electricity**	70,683.01		
08/06/14	6145	V	Consumers Energy		7,746.08	
08/27/14	6176	V	Consumers Energy		1.83	
					7,747.91	78,430.92
10014330			**Gas**	27,014.53		
08/01/14	6135	V	DTE Energy		85.14	
08/13/14	6166	V	DTE Energy		1,026.83	
08/27/14	6179	V	DTE Energy		4.67	
					1,116.64	28,131.17
10014410			**Labor, Maintenance**	61,362.76		
08/31/14	PAY2014		Payroll Journal Entry		8,202.50	
					8,202.50	69,565.26

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014420	**Materials**			33,511.45		
08/06/14	6141		Cadillac Plumbing-Heating & Electric		29.67	
08/06/14	6144		City of Manistee		493.50	
08/06/14	6146	V	HD Supply Facilities Mtce		76.70	
08/06/14	6155		McCardel Water Conditioning		311.50	
08/06/14	6157	V	Olson Lumber Company		286.79	
08/06/14	6160		SimplexGrinnell LP		367.80	
08/06/14	6161	V	State Industrial Products		479.10	
08/06/14	6162	V	Wahr Hardware		287.21	
08/27/14	6173	V	Auto Value		153.17	
08/27/14	6174	V	Blarney Castle Fleet Program		189.80	
08/27/14	6181	V	Fastenal Company		845.14	
08/27/14	6183	V	Grand Rental Station		82.68	
08/27/14	6184	V	HD Supply Facilities Mtce		413.98	
08/27/14	6191	V	Sherwin-Williams Co.		517.25	
					4,534.29	38,045.74
10014430.02	**Heating & Cooling Contracts**			18,589.79		
					0.00	18,589.79
10014430.03	**Snow Removal Contracts**			19,053.75		
					0.00	19,053.75
10014430.04	**Elevator Contracts**			11,769.07		
08/06/14	6159	V	Schindler Elevator Corp.		1,116.28	
					1,116.28	12,885.35
10014430.05	**Landscape & Grounds Contracts**			565.00		
08/13/14	6171		Swidorski Bros Excavating LLC		2,147.50	
					2,147.50	2,712.50
10014430.06	**Unit Turnaround Contracts**			13,468.00		
08/13/14	6167	V	Haglund's Floor Covering		2,465.00	
					2,465.00	15,933.00
10014430.07	**Electrical Contracts**			5,999.34		
					0.00	5,999.34
10014430.08	**Plumbing Contracts**			2,257.94		
08/06/14	6153		Manistee Plumbing Co LLC		442.66	
08/27/14	6194		Forbes Sanitation & Excavation Inc.		200.00	
					642.66	2,900.60
10014430.09	**Extermination Contracts**			1,606.00		
					0.00	1,606.00
10014430.11	**Routine Maintenance Contracts**			6,878.24		
					0.00	6,878.24
10014430.12	**Miscellaneous Contracts**			15,126.19		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014430.12			**Miscellaneous Contracts (cont.)**			
08/31/14	377		To reclassify CK 6010 dated 06/03/2014.		720.00	
08/06/14	6139		Abonmarche Consultants, Inc.		495.00	
08/06/14	6155		McCardel Water Conditioning		215.00	
08/06/14	6158		Parkdale Auto		24.65	
08/13/14	6167	V	Haglund's Floor Covering		1,034.00	
08/27/14	6177	V	Crystal Lock & Supply		86.00	
08/27/14	6178		Dave's Auto Repair & Detailing		175.00	
					2,749.65	17,875.84
10014431			**Garbage Removal**	8,112.97		
08/06/14	6152	V	Manistee Landfill		416.40	
08/13/14	6163	V	Allied Waste Services		1,096.07	
					1,512.47	9,625.44
10014433			**Employee Benefits - Maint.**	37,747.53		
08/31/14	382		To reclassify CK 6127 dated 7/30/2014.		3,161.24	
08/31/14	383		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Aug 2014 bank statement.		592.42	
08/27/14	6190	V	Principal Financial Group		521.16	
08/27/14	6193	V	VSP		94.23	
					4,369.05	42,116.58
10014434			**Employee Benefits-Retirees**	300.00		
					0.00	300.00
10014510			**Insurance**	41,522.53		
08/31/14	RT2	S	To record monthly insurance write off.		5,155.07	
					5,155.07	46,677.60
10014520			**Payment in Lieu of Taxes**	21,840.00		
08/31/14	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					3,120.00	24,960.00
10014570			**Collection Losses**	0.00		
08/31/14	380		To record balance transfers to bad debt per Aug 2014 MSO & board resolution 2014-12 dated 7/22/14.		7,149.15	
					7,149.15	7,149.15
10014580			**Interest Expense**	44,486.63		
08/01/14	6138	V	Oswego Comm. Bank		6,328.56	
					6,328.56	50,815.19
10014610.3			**Extraordinary Maint-Contract Costs**	0.00		
08/27/14	6180		Eftaxiadis Consulting Inc		2,876.25	
					2,876.25	2,876.25
10014800			**Depreciation - Current Year**	171,220.00		
08/31/14	A3	S	To record estimated monthly depreciation expense.		24,460.00	
					24,460.00	195,680.00

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10016010			**Prior Year Adj. - Affecting RR**	(105.96)		
08/31/14	373		To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.		(1,107.86)	
					(1,107.86)	(1,213.82)
10017510			**Principal Payments - EPC**	8,707.98		
08/01/14	6138	V	Oswego Comm. Bank		1,541.92	
					1,541.92	10,249.90
10017520			**Replacement of Equipment**	3,794.50		
					0.00	3,794.50
10017540			**Betterments and Additions**	4,998.99		
					0.00	4,998.99
10017590			**Operating Expenditures-Contra**	(17,501.47)		
08/01/14	6138	V	Oswego Comm. Bank		(1,541.92)	
					(1,541.92)	(19,043.39)
10019996			**Actual Unit Months for REAC submission**	1,495.00		
08/31/14	RT1	S	To record actual units leased for REAC reporting purposes.		214.00	
					214.00	1,709.00
10019997			**Actual Unit Months - Contra**	(1,495.00)		
08/31/14	RT1	S	To record actual units leased for REAC reporting purposes.		(214.00)	
					(214.00)	(1,709.00)
10019998			**Unit Months - Memorandum**	1,498.00		
08/31/14	A1	S	To record unit months for PUM calculation.		214.00	
					214.00	1,712.00
10019999			**Unit Months - Contra**	(1,498.00)		
08/31/14	A1	S	To record unit months for PUM calculation.		(214.00)	
					(214.00)	(1,712.00)
10103401.1			**Operating Grants**	(1,160.48)		
					0.00	(1,160.48)
10103401.3			**Capital Grants**	(33,496.30)		
					0.00	(33,496.30)
10104430.12			**Miscellaneous Contracts**	6,045.48		
					0.00	6,045.48
10113401.1			**Operating Grants**	(6,672.91)		
					0.00	(6,672.91)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10113401.3	**Capital Grants**			(15,343.00)		
08/31/14	167		501-11 CFP Grant		(1,960.56)	
					(1,960.56)	(17,303.56)
10114110	**Administrative Salaries**			5,727.16		
					0.00	5,727.16
10114182	**Employee Benefits - Admin**			438.12		
					0.00	438.12
10114190.5	**Other Sundry-Misc.**			507.63		
					0.00	507.63
10114430.02	**Heating & Cooling Contracts**			1,585.00		
					0.00	1,585.00
10123401.1	**Operating Grants**			(20,000.00)		
					0.00	(20,000.00)
10123401.3	**Capital Grants**			(13,599.68)		
					0.00	(13,599.68)
10124110	**Administrative Salaries**			18,579.00		
					0.00	18,579.00
10124182	**Employee Benefits - Admin**			1,421.00		
					0.00	1,421.00
10133401.1	**Operating Grants**			(5,229.27)		
08/31/14	168		501-13 CFP Grant		(6,490.00)	
					(6,490.00)	(11,719.27)
10133401.3	**Capital Grants**			(2,244.00)		
08/31/14	166		501-13 CFP Grant		(816.00)	
					(816.00)	(3,060.00)
10134190.3	**Administrative Service Contracts**			3,022.27		
					0.00	3,022.27
10134430.12	**Miscellaneous Contracts**			0.00		
08/31/14	374		To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.		6,490.00	
					6,490.00	6,490.00
15101406	**Operations**			40,000.00		
					0.00	40,000.00

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	15101408		**Management Improvements**	24,000.00		
					0.00	24,000.00
	15101410.05		**Salary & Benefits-Staff**	24,000.00		
					0.00	24,000.00
	15101430.01		**A & E Fees**	12,133.67		
					0.00	12,133.67
	15101430.99		**A & E Fees - Soft Costs**	11,566.33		
					0.00	11,566.33
	15101460		**Dwelling Structures**	68,461.05		
					0.00	68,461.05
	15101460.23		**Modernize Boiler Rooms**	24,544.00		
					0.00	24,544.00
	15101460.99		**Dwelling Structures-Soft Costs**	7,513.95		
					0.00	7,513.95
	15101475		**Nondwelling Equipment**	8,000.00		
					0.00	8,000.00
	15101485.99		**Demolition-Soft Costs**	17,385.00		
					0.00	17,385.00
	15101600		**CFP Funding**	242,719.00		
					0.00	242,719.00
	15101699		**CFP Funding - Contra**	(242,719.00)		
					0.00	(242,719.00)
	15109800		**CFP Cost - Contra**	(237,604.00)		
					0.00	(237,604.00)
	15111406		**Operations**	40,000.00		
					0.00	40,000.00
	15111408		**Management Improvements**	16,999.79		
08/31/14	373		To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.		1,107.86	
					1,107.86	18,107.65
	15111410		**Administration**	24,000.00		
					0.00	24,000.00

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
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
15111460	**Dwelling Structures**			8,178.32		
					0.00	8,178.32
15111460.99	**Dwelling Structures-Soft Costs**			12,760.00		
					0.00	12,760.00
15111600	**CFP Funding**			111,425.39		
08/31/14	167		501-11 CFP Grant		1,960.56	
08/31/14	373		To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.		1,107.86	
					3,068.42	114,493.81
15111699	**CFP Funding - Contra**			(111,425.39)		
08/31/14	167		501-11 CFP Grant		(1,960.56)	
08/31/14	373		To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.		(1,107.86)	
					(3,068.42)	(114,493.81)
15119800	**CFP Cost - Contra**			(108,010.39)		
08/31/14	373		To reclassify portion of CK 5616 dated 12/06/2013 and record 2011 CFP receivable.		(1,107.86)	
					(1,107.86)	(109,118.25)
15121406	**Operations**			40,000.00		
					0.00	40,000.00
15121408	**Management Improvements**			14,769.68		
					0.00	14,769.68
15121410	**Administration**			20,000.00		
					0.00	20,000.00
15121430	**A & E Fees**			3,430.00		
					0.00	3,430.00
15121430.99	**A & E Fees - Soft Costs**			2,061.25		
					0.00	2,061.25
15121600	**CFP Funding**			81,730.93		
					0.00	81,730.93

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
15121699	**CFP Funding - Contra**			(81,730.93)		
					0.00	(81,730.93)
15129800	**CFP Cost - Contra**			(80,260.93)		
					0.00	(80,260.93)
15131408	**Management Improvements**			3,022.27		
08/31/14	374		To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.		6,490.00	
					6,490.00	9,512.27
15131430	**A & E Fees**			9,384.00		
08/06/14	6154		M.C. Smith Associates		816.00	
					816.00	10,200.00
15131600	**CFP Funding**			14,613.27		
08/31/14	166		501-13 CFP Grant		816.00	
08/31/14	168		501-13 CFP Grant		6,490.00	
					7,306.00	21,919.27
15131699	**CFP Funding - Contra**			(14,613.27)		
08/31/14	166		501-13 CFP Grant		(816.00)	
08/31/14	168		501-13 CFP Grant		(6,490.00)	
					(7,306.00)	(21,919.27)
15139800	**CFP Cost - Contra**			(12,406.27)		
08/31/14	374		To reclassify CK 6105 dated 7/16/2014 to the 2013 CFP.		(6,490.00)	
08/06/14	6154		M.C. Smith Associates		(816.00)	
					(7,306.00)	(19,712.27)

Current Profit/(Loss) (19,728.31) YTD Profit/(Loss) (127,040.76)

Number of Transactions 185

The General Ledger is in balance 0.00

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number: 851620
Statement Ending date: 08/31/14
Checkbook Name: Public Housing Checking

General Ledger

Balance per General Ledger (Account 10011111.2) at 08/01/14	421,303.62
Activity for the month:	
Total Debits (Deposits and Credit Memos)	104,370.89
Total Credits (Checks and Debit Memos)	-94,826.06
Unreconciled General Ledger Balance at 08/31/14	430,848.45
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 08/31/14	430,848.45

Bank

Balance per Bank Statement at 08/31/14	443,130.68
Total Additions (Deposits and Credit Memos in transit)	847.00
Total Subtractions (Checks and Debit Memos in transit)	-13,129.23
Total Bank Errors	0.00
Bank Balance Adjusted at 08/31/14	430,848.45

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 08/01/14
Statement Ending date: 08/31/14
Checkbook Name: Public Housing Checking

Statement Summary

Beginning Balance				472,119.57
Deposits and Credit Memos				
152	07/31/14	10011122	July Cash Receipts	5,715.17
159	07/31/14	10113401.3	501-11 CFP Grant	1,004.00
160	07/31/14	10123401.3	501-12 CFP Grant	13,599.68
161	07/31/14	10133401.1	501-13 CFP Grant	5,229.27
163	08/31/14	10013401.2	Operating Subsidy	10,007.00
164	08/31/14	10013401.2	Operating Subsidy	25,626.50
165	08/31/14	10011125	501-11 CFP Grant (PY)	1,107.86
166	08/31/14	10133401.3	501-13 CFP Grant	816.00
167	08/31/14	10113401.3	501-11 CFP Grant	1,960.56
168	08/31/14	10133401.1	501-13 CFP Grant	6,490.00
169	08/31/14	10013610	NOW Interest	0.15
170	08/31/14	10013610	REPO Interest	96.62
375	08/31/14	10011111.3	To reclassify CKS 12799 & 12809 dated 7/16 & 7/30 respectively.	316.66
162	08/31/14	10011122	August Cash Receipts	57,102.54
			Total	129,072.01
Checks and Debit Memos				
378	08/31/14	10011122	To record charges to tenants per Aug 2014 MSO.	(342.00)
381	08/31/14	10011122	To record chargeback item per Aug 2014 bank statement.	(199.50)
383	08/31/14	10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY	(6,381.53)
384	08/31/14	10012117.8	To record MiSDU debits per Aug 2014 bank statement.	(35.40)
385	08/31/14	10012117.5	To record MERS debit per Aug 2014 bank statement.	(1,907.22)
6092	07/15/14	10011122	[redacted]	(434.00)
6097	07/16/14	10014190.3	City of Manistee	(600.00)
6102	07/16/14	10012119.2	Manistee Hsg Commission	(632.00)
6109	07/22/14	10012137	City of Manistee	(39,251.20)
6114	07/22/14	10014420	HD Supply Facilities Mtce	(147.84)
6117	07/30/14	10011400	M.C. Smith Associates	(3,430.00)
6118	07/30/14	10011400	Next IT	(12,725.95)
6119	07/30/14	10014420	Blarney Castle Fleet	(269.41)
6120	07/30/14	10014430.06	Haglund's Floor Covering	(1,855.00)
6121	07/30/14	10011400.8	HD Supply Facilities Mtce	(3,794.50)
6122	07/30/14	10014130	Mika Meyers Beckett & Jones PLC	(2,220.98)
6123	07/30/14	10014190.3	Next IT	(164.50)
6124	07/30/14	10104430.12	Nordlund & Associates, Inc.	(1,390.00)
6125	07/30/14	10014190.3	PNC Bank	(845.53)
6126	07/30/14	10014182	Principal Financial Group	(884.28)
6127	07/30/14	10011290	Priority Health	(6,622.02)
6128	07/30/14	10014182	VSP	(148.12)
6129	08/01/14	10014221	[redacted]	(200.00)
6130	08/01/14	10014221	[redacted]	(200.00)
6131	08/01/14	10014221	[redacted]	(100.00)
6132	08/01/14	10014221	[redacted]	(200.00)
6133	08/01/14	10014221	[redacted]	(100.00)
6134	08/01/14	10014221	[redacted]	(100.00)
6135	08/01/14	10014330	DTE Energy	(85.14)
6136	08/01/14	10014190.3	Kushner & Company	(51.06)
6137	08/01/14	10014190.3	The Nelrod Company	(199.00)
6138	08/01/14	10012131	Oswego Comm. Bank	(7,870.48)
6139	08/06/14	10014430.12	Abonmarche Consultants, Inc.	(495.00)
6140	08/06/14	10014185	AT & T	(797.85)
6141	08/06/14	10014420	Cadillac Plumbing-Heating & Electric	(29.67)
6142	08/06/14	10014185	Charter Business	(4,356.95)
6143	08/06/14	10014310	City of Manistee	(4,335.43)
6144	08/06/14	10014420	City of Manistee	(493.50)
6145	08/06/14	10014320	Consumers Energy	(7,746.08)
6146	08/06/14	10014420	HD Supply Facilities Mtce	(76.70)
6147	08/06/14	10014170	H.A.A.S., Inc.	(667.44)
6148	08/06/14	10014190.4	Housing Data Systems	(172.15)
6149	08/06/14	10011211	Housing Insurance Services Inc.	(10,741.00)
6150	08/06/14	10011211	HA Risk Retention Group	(2,773.00)

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 08/01/14
Statement Ending date: 08/31/14
Checkbook Name: Public Housing Checking

6151	08/06/14	10012119.2	Manistee Hsg Commission	(632.00)
6152	08/06/14	10014431	Manistee Landfill	(416.40)
6153	08/06/14	10014430.08	Manistee Plumbing Co LLC	(442.66)
6154	08/06/14	10011400	M.C. Smith Associates	(816.00)
6155	08/06/14	10014190.5	McCardel Water Conditioning	(580.50)
6156	08/06/14	10014190.3	Next IT	(347.00)
6157	08/06/14	10014420	Olson Lumber Company	(286.79)
6158	08/06/14	10014430.12	Parkdale Auto	(24.65)
6159	08/06/14	10014430.04	Schindler Elevator Corp.	(1,116.28)
6160	08/06/14	10014420	SimplexGrinnell LP	(367.80)
6161	08/06/14	10014420	State Industrial Products	(479.10)
6162	08/06/14	10014420	Wahr Hardware	(287.21)
6163	08/13/14	10014431	Allied Waste Services	(1,096.07)
6164	08/13/14	10014190.3	Applied Imaging	(207.24)
6165	08/13/14	10014185	AT & T Mobility	(941.09)
6166	08/13/14	10014330	DTE Energy	(1,026.83)
6167	08/13/14	10014430.06	Haglund's Floor Covering	(3,499.00)
6168	08/13/14	10014190.3	Housing Data Systems	(135.00)
6169	08/13/14	10014190.3	Kushner & Company	(52.64)
6170	08/13/14	10011111.4	Manistee Housing Commission	(1,944.30)
6171	08/13/14	10014430.05	Swidorski Bros Excavating LLC	(2,147.50)
12799	07/16/14	10011111.3	West Shore Bank	(158.33)
12809	07/30/14	10011111.3	West Shore Bank	(158.33)
12810	08/13/14	10014410	Anthony Mastrapasqua	(753.10)
12811	08/13/14	10014410	Kevin Helminiak	(1,015.22)
12812	08/13/14	10014110	Clinton E. Copus II	(2,147.71)
12814	08/13/14	10014110	Lorna J. Perski	(1,263.35)
12815	08/13/14	10014110	Beverly A. Pahoski	(727.54)
12816	08/13/14	10014410	Robert Krolczyk	(688.93)
12817	08/13/14	10014110	Monica Otis	(706.78)
12818	08/13/14	10012117.6	United Steel Workers	(3.00)
12819	08/13/14	10011111.3	West Shore Bank	(158.33)
12821	08/27/14	10014410	Anthony Mastrapasqua	(754.09)
12822	08/27/14	10014410	Kevin Helminiak	(1,002.03)
12823	08/27/14	10014110	Clinton E. Copus II	(2,147.71)
12825	08/27/14	10014110	Lorna J. Perski	(1,263.35)
12826	08/27/14	10014110	Beverly A. Pahoski	(727.55)
12827	08/27/14	10014110	Beverly A. Pahoski	(71.35)
12828	08/27/14	10014410	Robert Krolczyk	(689.94)
12829	08/27/14	10014110	Monica Otis	(706.77)
			Total	(158,060.90)

Ending Balance 443,130.68

Bank Summary

Ending Bank Balance				443,130.68
Deposits and Credit Memos in transit				
162	08/31/14	10011122	August Cash Receipts	847.00
			Total	847.00
Checks and Debit Memos in transit				
4657	10/01/12	10012114	[redacted]	58.00
5083	04/03/13	10011122	[redacted]	23.00
5115	04/23/13	10014420	Culligan Water Clinic	109.90
5343	08/05/13	10012114	[redacted]	86.00
5523	11/01/13	10014221	[redacted]	50.00
5548	11/12/13	10011122	[redacted]	51.00
6090	07/03/14	10012114	[redacted]	142.00
6172	08/27/14	10014185	AT & T Long Distance	58.53
6173	08/27/14	10014420	Auto Value	153.17
6174	08/27/14	10014420	Blarney Castle Fleet Program	189.80
6175	08/27/14	10014150	Clinton McKinven-Copus	286.72
6176	08/27/14	10014320	Consumers Energy	1.83

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 08/01/14
Statement Ending date: 08/31/14
Checkbook Name: Public Housing Checking

6177	08/27/14	10014430.12	Crystal Lock & Supply	86.00
6178	08/27/14	10014430.12	Dave's Auto Repair & Detailing	175.00
6179	08/27/14	10014330	DTE Energy	4.67
6180	08/27/14	10014610.3	Eftaxiadis Consulting Inc	2,876.25
6181	08/27/14	10014420	Fastenal Company	845.14
6183	08/27/14	10014420	Grand Rental Station	82.68
6184	08/27/14	10014420	HD Supply Facilities Mtce	413.98
6185	08/27/14	10011211	Housing Insurance Services Inc.	1,935.00
6186	08/27/14	10011211	HA Risk Retention Group	263.00
6187	08/27/14	10014130	Mika Meyers Beckett & Jones PLC	1,050.04
6188	08/27/14	10014190.3	Next IT	863.50
6189	08/27/14	10014190.5	The PI Company	112.40
6190	08/27/14	10014182	Principal Financial Group	884.28
6191	08/27/14	10014420	Sherwin-Williams Co.	517.25
6192	08/27/14	10014190.4	Staples Credit Plan	26.39
6193	08/27/14	10014182	VSP	160.19
6194	08/27/14	10014430.08	Forbes Sanitation & Excavation Inc.	200.00
12777	06/18/14	10012117.9	United Steel Workers	112.18
12820	08/13/14	10014410	[redacted]	489.44
12824	08/27/14	10014410	[redacted]	551.92
12830	08/27/14	10012117.9	United Steel Workers	111.64
12831	08/27/14	10011111.3	West Shore Bank	158.33
			Total	(13,129.23)

Ending Balance 430,848.45

Book Summary
G/L account: 10011111.2
G/L journal: Journal Entry
G/L period: 08/31/14

Total Adjustments: 0.00

Ending Balance 430,848.45

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number:
Statement Ending date: 08/31/14
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 08/01/14	11,836.41
Activity for the month:	
Total Debits (Deposits and Credit Memos)	317.14
Total Credits (Checks and Debit Memos)	-714.60
Unreconciled General Ledger Balance at 08/31/14	11,438.95
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 08/31/14	11,438.95

Bank

Balance per Bank Statement at 08/31/14	11,280.62
Total Additions (Deposits and Credit Memos in transit)	158.33
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 08/31/14	11,438.95

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 08/01/14
Statement Ending date: 08/31/14
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				11,519.75
Deposits and Credit Memos				
12799	07/16/14		West Shore Bank	158.33
12809	07/30/14		West Shore Bank	158.33
12819	08/13/14		West Shore Bank	158.33
171	08/31/14	10013610	HRA Interest	0.48
			Total	475.47
Checks and Debit Memos				
375	08/31/14	10011111.2	To reclassify CKS 12799 & 12809 dated 7/16 & 7/30 respectively.	(316.66)
376	08/31/14	10012117.12	To record HRA transactions per Aug 2014 bank statement.	(397.94)
			Total	(714.60)
Ending Balance				11,280.62

Bank Summary

Ending Bank Balance				11,280.62
Deposits and Credit Memos in transit				
12831	08/27/14		West Shore Bank	158.33
			Total	158.33
Ending Balance				11,438.95

Book Summary

G/L account: 10011111.3
G/L journal: Journal Entry
G/L period: 08/31/14

Total Adjustments:	0.00
Ending Balance	11,438.95

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number: 558567
Statement Ending date: 08/31/14
Checkbook Name: Money Market Savings

General Ledger

Balance per General Ledger (Account 10011111.4) at 08/01/14	53,018.59
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,948.83
Total Credits (Checks and Debit Memos)	-0.00
Unreconciled General Ledger Balance at 08/31/14	54,967.42
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 08/31/14	54,967.42

Bank

Balance per Bank Statement at 08/31/14	54,967.42
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 08/31/14	54,967.42

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 08/01/14
Statement Ending date: 08/31/14
Checkbook Name: Money Market Savings

Statement Summary

Beginning Balance				53,018.59
Deposits and Credit Memos				
6170	08/13/14		Manistee Housing Commission	1,944.30
172	08/31/14	10013610	MM Savings Interest	4.53
			Total	1,948.83
Ending Balance				54,967.42

Bank Summary

Ending Bank Balance	54,967.42
Ending Balance	54,967.42

Book Summary

G/L account: 10011111.4
G/L journal: Journal Entry
G/L period: 08/31/14

Total Adjustments:	0.00
Ending Balance	54,967.42

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 August 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 August 31, 2014

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	78,276.92
Total Cash		78,276.92
Receivables		
1129.3 - Accounts Receivable - DVG		1,748.00
1129.4 - Interfund Receivable - P/H		1,000.00
Total Receivables		2,748.00
Investments		
Total Investments		0.00
Prepaid Expenses & Other Assets		
Total Prepaid Expenses & Other Assets		0.00
Total Current Assets		81,024.92
CAPITAL ASSETS		
Land, Structures & Equipment		
1400.7 - Buildings		364,363.29
1400.98 - Accumulated Depreciation-DVG		(62,862.09)
Total Land, Structures & Equipment		301,501.20
TOTAL CAPITAL ASSETS		301,501.20
TOTAL ASSETS	$	382,526.12

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

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
Accounts Payable		
2111 - Vendors and Contractors	$	124.80
2114 - Tenant Security Deposits		1,748.00
Total Accounts Payable		1,872.80
Accrued Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Accrued Liabilities		500,000.00
Total Current Liabilities		501,872.80
Non Current Liabilities		
Total Non Current Liabilites		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)		1,890.80
Total Unreserved Fund Balance		(119,346.68)
TOTAL EQUITY		(119,346.68)
TOTAL LIABILITIES/EQUITY	$	382,526.12

Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 8 Months Ended August 31, 2014

	1 Month Ended August 31, 2014	8 Months Ended August 31, 2014
Operating Income		
3110 - Dwelling Rental	1,232.00	9,856.00
3690 - Tenant Income	0.00	14.99
Total Operating Income	1,232.00	9,870.99
Operating Expenses		
Administration		
4150 - Travel Expense	0.00	254.13
4170 - Accounting Fees	124.80	1,060.90
4190.5 - Other Sundry-Misc.	2.00	65.16
Total Administration	126.80	1,380.19
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	825.00	6,600.00
Total Depreciation Expense	825.00	6,600.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	951.80	7,980.19
Net Income/(Loss)	1,105.20	8,490.80

Manistee Housing Commission
Cash Disbursements-DVG Journal

Date	Reference	Account	Description	Amount	Reference Total
08/06/14	2499	20014170	H.A.A.S., Inc.	124.80	124.80
08/31/14	MI078	20011111	Check 2499	(124.80)	(124.80)
				Transaction Balance	0.00

Total Debits 124.80 Total Credits 124.80 A/C Hash Total 40025281.000

Number of Transactions 2

Date	Reference	Account	Description	Amount	Reference Total
08/31/14	114	20011111	August Cash Receipts	600.00	
08/31/14	114	20011122	August TAR Collections	(600.00)	
08/31/14	115	20011111	Interfund Reimbursement - P/H	632.00	
08/31/14	115	20011129.4	Interfund Reimbursement - P/H	(632.00)	
				Transaction Balance	0.00

Total Debits 1,232.00 Total Credits 1,232.00 A/C Hash Total 80044473.400

Number of Transactions 4

Date	Reference	Account	Description	Amount	Reference Total
08/31/14	314	20011122	To record charges to tenants per Aug 2014 MSO.	1,232.00	
08/31/14	314	20013110	To record charges to tenants per Aug 2014 MSO.	(1,232.00)	
08/31/14	315	20011111	To record service fee per Aug 2014 bank statement.	(2.00)	
08/31/14	315	20014190.5	To record service fee per Aug 2014 bank statement.	2.00	
08/31/14	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
08/31/14	A1	20014800	To record estimated depreciation expense.	825.00	
08/31/14	RT1	20019996	To record units leased.	3.00	
08/31/14	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	0.00

Total Debits 2,062.00 Total Credits 2,062.00 A/C Hash Total 160115727.480

Number of Transactions 8

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20011111	**Cash - MSHDA**			77,171.72		
08/31/14	114		August Cash Receipts		600.00	
08/31/14	115		Interfund Reimbursement - P/H		632.00	
08/31/14	315		To record service fee per Aug 2014 bank statement.		(2.00)	
08/31/14	MI078		Check 2499		(124.80)	
					1,105.20	78,276.92
20011122	**Tenants Accounts Receivable**			0.00		
08/31/14	114		August TAR Collections		(600.00)	
08/31/14	162		August TAR Collections		(632.00)	
08/31/14	314		To record charges to tenants per Aug 2014 MSO.		1,232.00	
					0.00	0.00
20011129.3	**Interfund - Due From**			1,748.00		
					0.00	1,748.00
20011129.4	**Interfund Receivable - P/H**			1,000.00		
08/31/14	115		Interfund Reimbursement - P/H		(632.00)	
08/31/14	162		August Cash Receipts		632.00	
					0.00	1,000.00
20011400.7	**Buildings**			364,363.29		
					0.00	364,363.29
20011400.98	**Accumulated Depreciation-DVG**			(62,037.09)		
08/31/14	A1	S	To record estimated depreciation expense.		(825.00)	
					(825.00)	(62,862.09)
20012111	**Vendors & Contractors**			(124.80)		
					0.00	(124.80)
20012114	**Tenant Security Deposits**			(1,748.00)		
					0.00	(1,748.00)
20012130	**Forgiveable Note - MSHDA**			(500,000.00)		
					0.00	(500,000.00)
20012806	**Unrestricted Net Assets**			(70,661.32)		
					0.00	(70,661.32)
20012806.4	**Invested in Capital Assets-DVG**			191,898.80		
					0.00	191,898.80
20013110	**Dwelling Rental**			(8,624.00)		
08/31/14	314		To record charges to tenants per Aug 2014 MSO.		(1,232.00)	
					(1,232.00)	(9,856.00)
20013690	**Tenant Income**			(14.99)		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20013690			**Tenant Income (cont.)**			
					0.00	(14.99)
20014150			**Travel Expense**	254.13		
					0.00	254.13
20014170			**Accounting Fees**	936.10		
08/06/14	2499	V	H.A.A.S., Inc.		124.80	
					124.80	1,060.90
20014190.5			**Other Sundry-Misc.**	63.16		
08/31/14	315		To record service fee per Aug 2014 bank statement.		2.00	
					2.00	65.16
20014800			**Depreciation - Current Year**	5,775.00		
08/31/14	A1	S	To record estimated depreciation expense.		825.00	
					825.00	6,600.00
20019996			**Actual Unit Months for REAC Submission**	21.00		
08/31/14	RT1	S	To record units leased.		3.00	
					3.00	24.00
20019997			**Actual Unit Months - Contra**	(21.00)		
08/31/14	RT1	S	To record units leased.		(3.00)	
					(3.00)	(24.00)

Current Profit/(Loss) 280.20 YTD Profit/(Loss) 1,890.80

Number of Transactions 16

The General Ledger is in balance 0.00

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number:
Statement Ending date: 08/31/14
Checkbook Name: DVG Checking

General Ledger

Balance per General Ledger (Account 20011111) at 08/01/14	77,171.72
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,232.00
Total Credits (Checks and Debit Memos)	-126.80
Unreconciled General Ledger Balance at 08/31/14	78,276.92
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 08/31/14	78,276.92

Bank

Balance per Bank Statement at 08/31/14	78,276.92
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 08/31/14	78,276.92

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 08/01/14
Statement Ending date: 08/31/14
Checkbook Name: DVG Checking

Statement Summary

Beginning Balance				76,539.72
Deposits and Credit Memos				
113	07/31/14	20011129.4	Interfund Reimbursement - P/H	632.00
114	08/31/14	20011122	August Cash Receipts	600.00
115	08/31/14	20011129.4	Interfund Reimbursement - P/H	632.00
			Total	1,864.00
Checks and Debit Memos				
315	08/31/14	20014190.5	To record service fee per Aug 2014 bank statement.	(2.00)
2499	08/06/14	20014170	H.A.A.S., Inc.	(124.80)
			Total	(126.80)
Ending Balance				78,276.92

Bank Summary

Ending Bank Balance	78,276.92
Ending Balance	78,276.92

Book Summary

G/L account: 20011111
G/L journal: Journal Entry - DVG
G/L period: 08/31/14

Total Adjustments:	0.00
Ending Balance	78,276.92

FY 2014 Budget Tracking

Total Units: 214	Annual-2014	Monthly	September 2014	2014 YTD Actual
Operating Income				
Rental Income				
3110-Dwelling Rental	$ 600,000.00	$ 50,000.00	$ 51,295.50	$ 451,917.69
3120-Excess Utilities	$ 11,400.00	$ 950.00	$ 425.03	$ 5,335.20
Total Rental Income	$ 611,400.00	$ 50,950.00	$ 51,720.53	$ 457,252.89
Revenues-HUD PHA Grants				
3401.1-Operating Grants	$ 40,000.00	$ 3,333.33	$ -	$ 40,000.00
3401.2-Operating Subsidy	$ 395,000.00	$ 32,916.67	$ 35,633.50	**$ 320,699.00**
Total HUD PHA Grants	$ 501,485.00	$ 41,790.42	$ 35,633.50	**$ 360,699.00**
Nonrental Income	$ 94,030.00	$ 7,835.83	$ 14,555.15	**$ 80,369.72**
Total Operating Income	**$ 1,140,430.00**	**$ 95,035.83**	**$ 101,909.18**	$ 898,321.61
Operating Expenses				
Routine Expenses				
Administration	$ 320,670.00	$ 26,722.50	$ 28,371.30	**$ 206,170.15**
Unusual Administration	$ -	$ -	$ -	**$ 39,297.03**
Total Administration	$ 320,670.00	$ 26,722.50	$ 28,371.30	**$ 245,467.18**
Tenant Services	$ 57,830.00	$ 4,819.17	$ 5,133.76	**$ 45,357.09**
Unusual Tenant Services	$ -	$ -	$ -	**$ 333.75**
Total Tenant Services	$ 57,830.00	$ 4,819.17	$ 5,133.76	**$ 45,690.84**
Utilities	$ 179,600.00	$ 14,966.67	$ 12,803.85	**$ 142,970.88**
Unusual Utilities	$ -	$ -	$ -	**$ 7,797.94**
Total Utilities	$ 179,600.00	$ 14,966.67	$ 12,803.85	**$ 150,768.82**
Ordinary Maintenance & Operations	$ 282,873.00	$ 23,572.75	$ 17,335.07	**$ 218,671.32**
Unusual Ordinary Maintenance & Operations	$ -	$ -	$ -	**$ 62,751.18**
Total Ordinary Maintenance & Operations	$ 282,873.00	$ 23,572.75	$ 17,335.07	**$ 281,422.50**
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	$ 15,857.53	**$ 139,203.96**
Unusual General Expenses	$ -	$ -		**$ 6,255.51**
Total General Expenses	$ 200,580.00	$ 16,715.00	$ 15,857.53	**$ 145,459.47**
Total Routine Expense	**$ 1,045,053.00**	**$ 87,087.75**	**$ 79,501.51**	**$ 868,808.81**
Non-Routine Expenses				
Extraordinary Maintenance	$ -	$ -	$ 83,198.50	**$ 86,074.75**
Total Casualty Losses	$ -	$ -	$ -	**$ -**
Total Non-Routine Expenses	$ -	$ -	$ 83,198.50	**$ 86,074.75**
Total Operating Expenses	**$ 1,045,053.00**	**$ 87,087.75**	**$ 162,700.01**	**$ 954,883.56**
		$ -		
Operating Income (Loss)	**$ 95,377.00**	**$ 7,948.08**	**$ (60,790.83)**	$ (56,561.95)
Total Depreciation Expense	$ 319,380.00	$ 26,615.00	**$ 24,460.00**	**$ 220,140.00**
Surplus Credits & Charges	$ -	$ -	**$ -**	**$ (1,213.82)**
Capital Expenditures	$ 16,500.21	$ 1,375.02	$ -	**$ -**
HUD Net Income (Loss)	$ 78,876.79	$ 6,573.07	$ (62,340.97)	**$ (75,941.84)**
GAAP Net Income (Loss)	$ (224,003.00)	$ (18,666.92)	$ (85,250.83)	**$ (275,488.13)**

Demolition Grant:		
Total Under "Extraordinary Maintenance"	$ 79,904.75	Checks Paid out to Swidorski Excavating, Northern Analytical, and Nordlund & Associates
Checks Received from DHS Grant in October	$ (85,352.75)	Two Checks Received
Checks Issued in October for Demolition	$ 6,838.00	Checks Paid out to Swidorski Excavating and Fibertec
Outstanding Grant Checks	$ (1,009.75)	
	$ 380.25	
Effect on September September Financials:		
Total Non-Routine Expenses	$ 13,293.75	
Total Operating Expenses	$ 82,795.26	
Operating Income	$ 19,113.92	
HUD Net Income (Loss)	**$ 17,563.78**	
GAAP Net Income (Loss)	**$ (5,346.08)**	

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 September 30, 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
Low Rent Public Housing
BALANCE SHEET
As of September 30, 2014

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	343,303.09
1111.3 - HRA Account		11,977.91
1111.4 - Money Market Savings		57,073.97
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		412,654.97
Receivables		
1122 - Tenants Accounts Receivable		10,345.95
1122.1 - Allowance for Doubtful Accounts		(2,935.58)
1129 - Accounts Receivable-Other		2,903.29
Total Receivables		10,313.66
Investments		
Total Investments		0.00
Prepaid Expenses & Other Assets		
1211 - Prepaid Insurance		17,936.75
1290 - Other Prepaid Expenses		6,964.91
1690 - Undistributed Debits		8,069.48
Total Prepaid Expenses & Other Assets		32,971.14
Total Current Assets		455,939.77
CAPITAL ASSETS		
Land, Structures & Equipment		
1400 - Construction in Progress-CFP		49,028.98
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		244,824.19
1400.9 - Furn., Equip., Mach.-Admin		505,041.93
1400.95 - Accumulated Depreciation-ALL		(7,568,211.05)
Total Land, Structures & Equipment		3,131,244.11
TOTAL CAPITAL ASSETS		3,131,244.11
TOTAL ASSETS	$	3,587,183.88

Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of September 30, 2014

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
Accounts Payable		
2111 - Vendors and Contractors	$	42,793.60
2114 - Tenant Security Deposits		58,653.80
2117.12 - FSA Withheld		1,807.03
2117.3 - State Income Tax Withheld		771.28
2117.5 - Pension Withheld		1,283.35
2119.2 - Interfund Payable - DVG		2,748.00
Total Accounts Payable		108,057.06
Accrued Liabilities		
2131 - EPC Loan - Current		4,700.17
2135 - Accrued Wages/Payroll Taxes Payable		11,414.62
2135.1 - Accrued Comp. Absences-Current		12,114.51
2137 - Payments in Lieu of Taxes		28,080.00
Total Accrued Liabilities		56,309.30
Total Current Liabilities		164,366.36
Non Current Liabilities		
2132 - EPC Loan - Noncurrent		1,179,252.93
2135.3 - Accrued Comp. Absences-Non Current		12,914.88
Total Non Current Liabilites		1,192,167.81
Deferred Credits		
Total Deferred Credits		0.00
TOTAL LIABILITIES/DEFERRED CREDITS		1,356,534.17
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		(275,488.13)
Current Year Profit(Loss) - 501-10 CFP		30,001.30
Current Year Profit(Loss) - 501-11 CFP		11,178.00
Current Year Profit(Loss) - 501-12 CFP		13,599.68
Current Year Profit(Loss) - 501-13 CFP		3,060.00
Total Unreserved Fund Balance		2,230,649.71
TOTAL EQUITY		2,230,649.71
TOTAL LIABILITIES/EQUITY	$	3,587,183.88

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

Units	1 Month Ended		9 Months				
214	September 30, 2014	PUM	September 30, 2014	PUM	BUDGET	PUM	*OVER/UNDER
Operating Income							
Rental Income							
3110 - Dwelling Rental	51,295.50	239.70	451,917.69	234.64	600,000.00	233.64	148,082.31
3120 - Excess Utilities	425.03	1.99	5,335.20	2.77	11,400.00	4.44	6,064.80
Total Rental Income	51,720.53	241.68	457,252.89	237.41	611,400.00	238.08	154,147.11
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	40,000.00	20.77	40,000.00	15.58	0.00
3401.2 - Operating Subsidy	35,633.50	166.51	320,699.00	166.51	395,000.00	153.82	74,301.00
Total HUD PHA Grants	35,633.50	166.51	360,699.00	187.28	435,000.00	169.39	74,301.00
Nonrental Income							
3610 - Interest Income-Gen. Fund	93.58	0.44	937.85	0.49	1,500.00	0.58	562.15
3689 - Tenant Income - Cable TV	3,959.00	18.50	36,849.59	19.13	53,700.00	20.91	16,850.41
3690 - Tenant Income	5,707.42	26.67	24,428.62	12.68	20,100.00	7.83	(4,328.62)
3690.1 - Non-Tenant Income	3,674.31	17.17	8,162.29	4.24	7,100.00	2.76	(1,062.29)
3690.4 - Laundry Income	921.34	4.31	8,039.42	4.17	9,300.00	3.62	1,260.58
3690.6 - Fraud Recovery Revenue	199.50	0.93	1,951.95	1.01	1,300.00	0.51	(651.95)
Total Nonrental Income	14,555.15	68.01	80,369.72	41.73	93,000.00	36.21	12,630.28
Total Operating Income	101,909.18	476.21	898,321.61	466.42	1,139,400.00	443.69	241,078.39
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	14,268.85	66.68	118,282.25	61.41	153,580.00	59.81	35,297.75
4130 - Legal Expense	784.72	3.67	17,508.79	9.09	18,000.00	7.01	491.21
4140 - Staff Training	298.62	1.40	298.62	0.16	5,000.00	1.95	4,701.38
4150 - Travel Expense	0.00	0.00	(713.28)	(0.37)	2,000.00	0.78	2,713.28
4170 - Accounting Fees	1,038.44	4.85	7,429.41	3.86	11,000.00	4.28	3,570.59
4171 - Auditing	0.00	0.00	0.00	0.00	8,500.00	3.31	8,500.00
4182 - Employee Benefits - Admin	6,387.10	29.85	45,855.86	23.81	57,330.00	22.32	11,474.14
4185 - Telephone	1,959.84	9.16	19,450.29	10.10	11,000.00	4.28	(8,450.29)
4190.1 - Publications	0.00	0.00	1,574.88	0.82	180.00	0.07	(1,394.88)
4190.2 - Membership Dues and Fees	0.00	0.00	879.00	0.46	1,400.00	0.55	521.00
4190.3 - Admin Service Contracts	1,582.45	7.39	18,511.74	9.61	13,800.00	5.37	(4,711.74)
4190.4 - Office Supplies	1,186.86	5.55	6,310.72	3.28	7,300.00	2.84	989.28
4190.5 - Other Sundry-Misc.	864.42	4.04	10,078.90	5.23	11,800.00	4.60	1,721.10
Total Administration	28,371.30	132.58	245,467.18	127.45	300,890.00	117.17	55,422.82
Tenant Services							
4220 - Rec., Pub., & Other Services	0.00	0.00	137.99	0.07	1,000.00	0.39	862.01
4221 - Resident Employee Stipend	900.00	4.21	7,950.00	4.13	10,800.00	4.21	2,850.00
4230 - Contract Costs-Cable & Other	4,233.76	19.78	37,602.85	19.52	47,000.00	18.30	9,397.15
Total Tenant Services	5,133.76	23.99	45,690.84	23.72	58,800.00	22.90	13,109.16

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

Units	1 Month Ended		9 Months				
214	September 30, 2014	PUM	September 30, 2014	PUM	BUDGET	PUM	*OVER/UNDER
Utilities							
4310 - Water & Sewer	4,448.27	20.79	35,851.15	18.61	44,000.00	17.13	8,148.85
4320 - Electricity	7,054.45	32.96	85,485.37	44.38	108,000.00	42.06	22,514.63
4330 - Gas	1,301.13	6.08	29,432.30	15.28	40,000.00	15.58	10,567.70
Total Utilities	12,803.85	59.83	150,768.82	78.28	192,000.00	74.77	41,231.18
Ordinary Maint. & Operation							
4410 - Labor, Maintenance	8,080.50	37.76	77,645.76	40.31	89,180.00	34.73	11,534.24
4420 - Materials	3,758.54	17.56	41,804.28	21.71	46,000.00	17.91	4,195.72
4430.02 - Heating & Cooling Contracts	(1,504.15)	(7.03)	17,085.64	8.87	11,300.00	4.40	(5,785.64)
4430.03 - Snow Removal Contracts	0.00	0.00	19,053.75	9.89	0.00	0.00	(19,053.75)
4430.04 - Elevator Contracts	1,150.06	5.37	14,035.41	7.29	17,200.00	6.70	3,164.59
4430.05 - Landscape & Grounds Contracts	0.00	0.00	2,712.50	1.41	1,200.00	0.47	(1,512.50)
4430.06 - Unit Turnaround Contracts	2,570.00	12.01	18,503.00	9.61	13,600.00	5.30	(4,903.00)
4430.07 - Electrical Contracts	(2,128.38)	(9.95)	3,870.96	2.01	6,900.00	2.69	3,029.04
4430.08 - Plumbing Contracts	0.00	0.00	2,900.60	1.51	4,200.00	1.64	1,299.40
4430.09 - Extermination Contracts	0.00	0.00	1,606.00	0.83	200.00	0.08	(1,406.00)
4430.11 - Routine Maintenance Contracts	0.00	0.00	6,878.24	3.57	6,500.00	2.53	(378.24)
4430.12 - Miscellaneous Contracts	(490.02)	(2.29)	17,385.82	9.03	6,500.00	2.53	(10,885.82)
4431 - Garbage Removal	1,294.66	6.05	10,920.10	5.67	9,000.00	3.50	(1,920.10)
4433 - Employee Benefits - Maint.	4,603.86	21.51	46,720.44	24.26	62,310.00	24.26	15,589.56
4434 - Employee Benefits-Retirees	0.00	0.00	300.00	0.16	1,200.00	0.47	900.00
4440 - Staff Training-Maintenance	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4441 - Staff Travel-Maintenance	0.00	0.00	0.00	0.00	2,000.00	0.78	2,000.00
Total Ordinary Maint. & Oper	17,335.07	81.00	281,422.50	146.12	282,290.00	109.93	867.50
Protective Services							
4480 - Security Contract Costs	0.00	0.00	0.00	0.00	3,050.00	1.19	3,050.00
Total Protective Services	0.00	0.00	0.00	0.00	3,050.00	1.19	3,050.00
General Expense							
4510 - Insurance	6,417.19	29.99	53,094.79	27.57	76,250.00	29.69	23,155.21
4520 - Payment in Lieu of Taxes	3,120.00	14.58	28,080.00	14.58	37,440.00	14.58	9,360.00
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	7,149.15	3.71	5,000.00	1.95	(2,149.15)
4580 - Interest Expense	6,320.34	29.53	57,135.53	29.67	76,050.00	29.61	18,914.47
4590 - Other General Expense	0.00	0.00	0.00	0.00	5,400.00	2.10	5,400.00
Total General Expense	15,857.53	74.10	145,459.47	75.52	205,140.00	79.88	59,680.53
Total Routine Expense	79,501.51	371.50	868,808.81	451.09	1,042,170.00	405.83	173,361.19
Non-Routine Expense							
Extraordinary Maintenance							
4610.3 - Extraordinary Maint-Contract Costs	83,198.50	388.78	86,074.75	44.69	0.00	0.00	(86,074.75)
Total Extraordinary Maint	83,198.50	388.78	86,074.75	44.69	0.00	0.00	(86,074.75)
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	83,198.50	388.78	86,074.75	44.69	0.00	0.00	(86,074.75)
Total Operating Expenses	162,700.01	760.28	954,883.56	495.79	1,042,170.00	405.83	87,286.44

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

Units	1 Month Ended		9 Months				
214	September 30, 2014	PUM	September 30, 2014	PUM	BUDGET	PUM	*OVER/UNDER
Operating Income (Loss)	(60,790.83)	(284.07	(56,561.95)	(29.37)	97,230.00	37.86	153,791.95
Depreciation Expense							
4800 - Depreciation - Current Year	24,460.00	114.30	220,140.00	114.30	0.00	0.00	(220,140.00)
Total Depreciation Expense	24,460.00	114.30	220,140.00	114.30	0.00	0.00	(220,140.00)
Surplus Credits & Charges							
6010 - Prior Year Adj. - Affecting RR	0.00	0.00	(1,213.82)	(0.63)	0.00	0.00	1,213.82
Total Surplus Credits & Charges	0.00	0.00	(1,213.82)	(0.63)	0.00	0.00	1,213.82
Capital Expenditures							
7510 - Principal Payments - EPC	1,550.14	7.24	11,800.04	6.13	16,500.00	6.43	4,699.96
7520 - Replacement of Equipment	0.00	0.00	3,794.50	1.97	0.00	0.00	(3,794.50)
7540 - Betterments and Additions	0.00	0.00	4,998.99	2.60	0.00	0.00	(4,998.99)
7590 - Operating Expenditures-Contra	(1,550.14)	(7.24)	(20,593.53)	(10.69)	(16,500.00)	(6.43)	4,093.53
Total Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUD Net Income (Loss)	(62,340.97)	(291.31	(75,941.66)	(39.43)	80,730.00	31.44	156,671.66
GAAP Net Income (Loss)	(85,250.83)	(398.37	(275,488.13)	(143.04	97,230.00	37.86	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submis	214.00		1,923.00				
9998 - Unit Months - Memorandum	214.00		1,926.00				
Total Occupancy Percentage	100.00%		99.84%				
UNA as of:September 30, 2014			274,548.70				

Manistee Housing Commission
Capital Fund 501-10
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

1010	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	1,160.48
3401.3 - Capital Grants	0.00	33,496.30
Total HUD PHA Grants	0.00	34,656.78
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	34,656.78
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	(1,390.00)	4,655.48
Total Ordinary Maint. & Oper.	(1,390.00)	4,655.48
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	(1,390.00)	4,655.48
Net Income/(Loss)	1,390.00	30,001.30

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

1011	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	560.35	7,233.26
3401.3 - Capital Grants	0.00	17,303.56
Total HUD PHA Grants	560.35	24,536.82
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	560.35	24,536.82
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	5,727.16
4182 - Employee Benefits - Admin	0.00	438.12
4190.5 - Other Sundry-Misc.	560.35	1,067.98
Total Administration	560.35	7,233.26
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	1,585.00	3,170.00
4430.12 - Miscellaneous Contracts	2,955.56	2,955.56
Total Ordinary Maint. & Oper	4,540.56	6,125.56
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	5,100.91	13,358.82
Net Income/(Loss)	(4,540.56)	11,178.00

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

1012	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	2,439.65	22,439.65
3401.3 - Capital Grants	0.00	13,599.68
Total HUD PHA Grants	2,439.65	36,039.33
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	2,439.65	36,039.33
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	18,579.00
4182 - Employee Benefits - Admin	0.00	1,421.00
4190.5 - Other Sundry-Misc.	2,439.65	2,439.65
Total Administration	2,439.65	22,439.65
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	2,439.65	22,439.65
Net Income/(Loss)	0.00	13,599.68

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-13
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

1013	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	11,719.27
3401.3 - Capital Grants	0.00	3,060.00
Total HUD PHA Grants	0.00	14,779.27
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	14,779.27
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	0.00	3,022.27
Total Administration	0.00	3,022.27
Ordinary Maint. & Operation		
4430.07 - Electrical Contracts	2,207.00	2,207.00
4430.12 - Miscellaneous Contracts	0.00	6,490.00
Total Ordinary Maint. & Oper	2,207.00	8,697.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	2,207.00	11,719.27
Net Income/(Loss)	(2,207.00)	3,060.00

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-10

Program ID: MI33P078501-10 **1510**	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 40,000.00	$ 40,000.00	$ 0.00
1408 - Management Improvements	0.00	24,000.00	24,000.00	0.00
1410.05 - Salary & Benefits-Staff	0.00	24,000.00	24,000.00	0.00
Total Administration	0.00	88,000.00	88,000.00	0.00
A & E				
1430.01 - Architect & Engineering Fees	0.00	12,133.67	20,000.00	7,866.33
1430.99 - A & E Fees - Soft Costs	0.00	11,566.33	0.00	(11,566.33)
Total A & E Fees	0.00	23,700.00	20,000.00	(3,700.00)
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	68,461.05	104,219.00	35,757.95
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	100,519.00	104,219.00	3,700.00
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	(1,390.00)	15,995.00	0.00	(15,995.00)
Total Demolition	(1,390.00)	15,995.00	12,500.00	(3,495.00)
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	(1,390.00)	236,214.00	242,719.00	6,505.00
1600 - CFP Funding	0.00	242,719.00	242,719.00	0.00
Over/(Under) Funding	$ (1,390.00)	$ (6,505.00)	$ 0.00	$ 6,505.00

Manistee Housing Commission
Capital Fund 501-11

Program ID: MI33P078501-11 **1511**	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 40,000.00	$ 40,000.00	$ 0.00
1408 - Management Improvements	560.35	18,668.00	25,000.00	6,332.00
1410 - Administration	0.00	24,000.00	24,000.00	0.00
Total Administration	560.35	82,668.00	89,000.00	6,332.00
A & E				
1430 - A & E Fees	1,322.28	6,072.28	10,000.00	3,927.72
1430.01 - Architect & Engineering Fees	(1,322.28)	0.00	0.00	0.00
1430.99 - A & E Fees - Soft Costs	1,960.56	1,960.56	0.00	(1,960.56)
Total A & E Fees	1,960.56	8,032.84	10,000.00	1,967.16
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	8,178.32	105,179.00	97,000.68
1460.99 - Dwelling Structures-Soft Costs	2,580.00	15,340.00	0.00	(15,340.00)
Total Dwelling Structures	2,580.00	23,518.32	105,179.00	81,660.68
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	5,100.91	114,219.16	204,179.00	89,959.84
1600 - CFP Funding	560.35	115,054.16	204,179.00	89,124.84
Over/(Under) Funding	$ 4,540.56	$ (835.00)	$ 0.00	$ 835.00

Manistee Housing Commission
Capital Fund 501-12

Program ID: MI33P078501-12 **1512**	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 40,000.00	$ 40,000.00	$ 0.00
1408 - Management Improvements	2,439.65	17,209.33	20,000.00	2,790.67
1410 - Administration	0.00	20,000.00	20,000.00	0.00
Total Administration	2,439.65	77,209.33	80,000.00	2,790.67
A & E				
1430 - A & E Fees	0.00	3,430.00	10,000.00	6,570.00
1430.99 - A & E Fees - Soft Costs	0.00	2,061.25	0.00	(2,061.25)
Total A & E Fees	0.00	5,491.25	10,000.00	4,508.75
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	0.00	0.00	101,849.00	101,849.00
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				
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	2,439.65	82,700.58	191,849.00	109,148.42
1600 - CFP Funding	2,439.65	84,170.58	191,849.00	107,678.42
Over/(Under) Funding	$ 0.00	$ (1,470.00)	$ 0.00	$ 1,470.00

Manistee Housing Commission
Capital Fund 501-13

Program ID: MI33P078501-13 **1513**	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 0.00	$ 39,637.40	$ 39,637.40
1408 - Management Improvements	0.00	9,512.27	20,000.00	10,487.73
1410 - Administration	0.00	0.00	19,818.70	19,818.70
Total Administration	0.00	9,512.27	79,456.10	69,943.83
A & E				
1430 - A & E Fees	0.00	10,200.00	10,543.90	343.90
Total A & E Fees	0.00	10,200.00	10,543.90	343.90
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
1460.99 - Dwelling Structures-Soft Costs	2,207.00	2,207.00	0.00	(2,207.00)
Total Dwelling Structures	2,207.00	2,207.00	108,187.00	105,980.00
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				
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	2,207.00	21,919.27	198,187.00	176,267.73
1600 - CFP Funding	0.00	21,919.27	198,187.00	176,267.73
Over/(Under) Funding	$ 2,207.00	$ 0.00	$ 0.00	$ 0.00

Manistee Housing Commission
Cash Disbursements-West Shore Journal

Date	Reference	T	Account	Description	Amount	Reference Total
09/01/14	6195	V	10014221	[redacted]	200.00	200.00
09/01/14	6196	V	10014221	[redacted]	200.00	200.00
09/01/14	6197	V	10014221	[redacted]	100.00	100.00
09/01/14	6198	V	10014221	[redacted]	200.00	200.00
09/01/14	6199	V	10014221	[redacted]	100.00	100.00
09/01/14	6200	V	10014221	[redacted]	100.00	100.00
09/01/14	6201	V	10014190.3	The Nelrod Company	199.00	199.00
09/01/14	6202	V	10012131	Oswego Comm. Bank	1,550.14	
09/01/14	6202	V	10014580	Oswego Comm. Bank	6,320.34	
09/01/14	6202	V	10017510	Oswego Comm. Bank	1,550.14	
09/01/14	6202	V	10017590	Oswego Comm. Bank	(1,550.14)	7,870.48
09/03/14	6203	V	10014185	AT & T Mobility	941.09	941.09
09/03/14	6204		10014190.3	CDM Mobile Shredding Inc.	55.00	55.00
09/03/14	6205	V	10014185	Charter Business	123.19	
09/03/14	6205	V	10014230	Charter Business	4,233.76	4,356.95
09/03/14	6206	V	10014320	Consumers Energy	7,035.20	7,035.20
09/03/14	6207	V	10014170	Daniel D. Laskey Co., PC	109.50	109.50
09/03/14	6208	V	10014330	DTE Energy	268.37	268.37
09/03/14	6209		10014610.3	Eftaxiadis Consulting Inc.	3,293.75	3,293.75
09/03/14	6210	V	10014420	Grand Rental Station	225.79	225.79
09/03/14	6211	V	10014420	HD Supply Facilities Mtce	141.74	141.74
09/03/14	6212	V	10014170	H.A.A.S., Inc.	854.94	854.94
09/03/14	6213		10114430.12	M.C. Smith Associates	1,960.56	
09/03/14	6213		15111430.99	M.C. Smith Associates	1,960.56	
09/03/14	6213		15119800	M.C. Smith Associates	(1,960.56)	1,960.56
09/03/14	6214	V	10014190.3	Next IT	347.00	347.00
09/03/14	6215		10014140	PNC Bank	298.62	
09/03/14	6215		10014190.5	PNC Bank	227.95	526.57
09/03/14	6216	V	10014430.04	Schindler Elevator Corp.	1,116.28	1,116.28
09/03/14	6217	V	10014182	Sun Life Financial	759.00	
09/03/14	6217	V	10014433	Sun Life Financial	397.22	1,156.22
09/10/14	6218	V	10014420	Ace Hardware	10.99	10.99
09/10/14	6219	V	10014510	AmTrust North America Inc	728.00	728.00
09/10/14	6220	V	10014185	AT & T	836.21	836.21
09/10/14	6221	V	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	124.06	124.06
09/10/14	6222	V	10014420	Grand Rental Station	100.00	100.00

Date	Reference	T	Account	Description	Amount	Reference Total
09/10/14	6223	V	10014420	HD Supply Facilities Mtce	206.73	206.73
09/10/14	6224		10011211	Housing Insurance Services Inc.	7,355.00	7,355.00
09/10/14	6225	V	10014190.3	Kushner & Company	51.58	51.58
09/10/14	6226		10014430.12	Parkdale Auto	504.98	504.98
09/10/14	6227	V	10014190.5	The Pioneer Group	240.22	240.22
09/10/14	6228	V	10014420	State Industrial Products	439.20	439.20
09/10/14	6229	V	10014420	Wahr Hardware	1,171.42	1,171.42
09/10/14	6230		10012114	[redacted]	116.00	116.00
09/10/14	6231		10012114	[redacted]	49.00	49.00
09/10/14	6232		10012114	[redacted]	284.00	284.00
09/10/14	6233		10012114	[redacted]	235.00	235.00
09/10/14	6234		10012114	[redacted]	276.00	276.00
09/10/14	6235		10012114	[redacted]	88.00	88.00
09/10/14	6236		10012114	[redacted]	226.00	226.00
09/10/14	6237		10012114	[redacted]	68.67	68.67
09/17/14	6238	V	10014431	Allied Waste Services	1,294.66	1,294.66
09/17/14	6239	V	10014190.3	Applied Imaging	361.41	361.41
09/17/14	6240	V	10014185	AT & T Long Distance	59.35	59.35
09/17/14	6241	V	10014310	City of Manistee	4,448.27	4,448.27
09/17/14	6242	V	10014320	Consumers Energy	19.25	19.25
09/17/14	6243		10014430.02	Custom Sheet Metal & Heating	80.85	80.85
09/17/14	6244	V	10014170	Daniel D. Laskey Co., PC	74.00	74.00
09/17/14	6245	V	10014330	DTE Energy	1,032.76	1,032.76
09/17/14	6246	V	10014420	Fastenal Company	950.14	950.14
09/17/14	6247	V	10014430.06	Haglund's Floor Covering	2,570.00	2,570.00
09/17/14	6248		10011111.4	Manistee Housing Commission	2,102.00	2,102.00
09/17/14	6249		10011111.3	Manistee Housing Commission	316.66	316.66
09/17/14	6250		10014420	McCardel Water Conditioning	131.20	131.20
09/17/14	6251	V	10014190.5	The PI Company	114.85	114.85
09/17/14	6252	V	10014190.3	Pitney Bowes	405.96	405.96
09/17/14	6253	V	10014190.5	Reserve Account	281.40	281.40

Date	Reference	T	Account	Description	Amount	Reference Total
09/17/14	6254	V	10014430.04	Schindler Elevator Corp.	33.78	33.78
09/17/14	6255		10114190.5	TASB, Inc.	560.35	
09/17/14	6255		10124190.5	TASB, Inc.	2,439.65	
09/17/14	6255		15111408	TASB, Inc.	560.35	
09/17/14	6255		15119800	TASB, Inc.	(560.35)	
09/17/14	6255		15121408	TASB, Inc.	2,439.65	
09/17/14	6255		15129800	TASB, Inc.	(2,439.65)	3,000.00
09/17/14	6256		10014610.3	Swidorski Bros Excavating LLC	75,503.75	75,503.75
09/17/14	6257		10014610.3	Nordlund & Associates, Inc.	611.00	611.00
09/17/14	6258		10014610.3	Northern Analytical	2,400.00	2,400.00
09/17/14	6259	V	10014420	Blarney Castle Fleet Program	257.27	257.27
09/25/14	6260	V	10014130	Mika Meyers Beckett & Jones PLC	784.72	784.72
09/25/14	6261	V	10014190.3	Next IT	162.50	162.50
09/25/14	6262	V	10014182	Principal Financial Group	363.12	
09/25/14	6262	V	10014433	Principal Financial Group	607.86	970.98
09/25/14	6263	V	10011290	Priority Health	6,964.91	
09/25/14	6263	V	10012117.4	Priority Health	824.38	
09/25/14	6263	V	10014182	Priority Health	3,604.82	
09/25/14	6263	V	10014433	Priority Health	2,535.71	13,929.82
09/25/14	6264	V	10014190.4	Staples Credit Plan	66.82	66.82
09/25/14	6265	V	10014190.4	Staples Credit Plan	1,120.04	1,120.04
09/25/14	6266	V	10014182	Sun Life Financial	379.50	
09/25/14	6266	V	10014433	Sun Life Financial	198.61	578.11
09/25/14	6267	V	10014430.07	Top Line Electric	78.62	78.62
09/25/14	6268	V	10014182	VSP	65.96	
09/25/14	6268	V	10014433	VSP	113.94	179.90
09/30/14	MI078		10011111.2	Checks 6195 - 6268	(158,389.57)	(158,389.57)
					Transaction Balance	0.00

Total Debits 164,900.27 Total Credits 164,900.27 A/C Hash Total 972251951.860

Number of Transactions 94

Date	Reference	T	Account	Description	Amount	Reference Total
09/30/14	173		10011111.2	September Cash Receipts	64,995.54	
09/30/14	173		10011122	September TAR Collections	(57,935.32)	
09/30/14	173		10011122.1	September Bad Debt Collections	(171.57)	
09/30/14	173		10012114	Tenant Security Deposit Pymts	(2,093.50)	
09/30/14	173		10013690.1	HAPI/HAARG Dividends	(3,674.31)	
09/30/14	173		10013690.4	Laundry Income	(921.34)	
09/30/14	173		10013690.6	Fraud Recovery - Wisniewski	(199.50)	
09/30/14	174		10011111.2	Operating Subsidy	10,007.00	
09/30/14	174		10013401.2	Operating Subsidy	(10,007.00)	
09/30/14	175		10011111.2	Operating Subsidy	25,626.50	
09/30/14	175		10013401.2	Operating Subsidy	(25,626.50)	
09/30/14	176		10011111.2	501-11 CFP Grant	560.35	
09/30/14	176		10113401.1	501-11 CFP Grant	(560.35)	
09/30/14	176		15111600	501-11 CFP Grant	560.35	
09/30/14	176		15111699	501-11 CFP Grant	(560.35)	
09/30/14	177		10011111.2	501-12 CFP Grant	2,439.65	
09/30/14	177		10123401.1	501-12 CFP Grant	(2,439.65)	
09/30/14	177		15121600	501-12 CFP Grant	2,439.65	
09/30/14	177		15121699	501-12 CFP Grant	(2,439.65)	
09/30/14	178		10011111.2	Redeposit of NSF - [redacted]	352.00	
09/30/14	178		10011122	Redeposit of NSF - [redacted]	(352.00)	
09/30/14	179		10011111.2	NOW Interest	0.17	
09/30/14	179		10013610	NOW Interest	(0.17)	
09/30/14	180		10011111.2	REPO Interest	88.39	
09/30/14	180		10013610	REPO Interest	(88.39)	
09/30/14	181		10011111.3	HRA Interest	0.47	
09/30/14	181		10013610	HRA Interest	(0.47)	
09/30/14	182		10011111.4	MM Savings Interest	4.55	
09/30/14	182		10013610	MM Savings Interest	(4.55)	
					Transaction Balance	0.00

Total Debits 107,074.62 Total Credits 107,074.62 A/C Hash Total 310982306.100

Number of Transactions 29

Date	Reference	T	Account	Description	Amount	Reference Total
09/30/14	386		15111430	To reclassify 2011 CFP A & E Fees.	1,322.28	
09/30/14	386		15111430.01	To reclassify 2011 CFP A & E Fees.	(1,322.28)	
09/30/14	387		10011111.2	To record charges to tenants per Sept 2014 MSO.	(1,177.00)	
09/30/14	387		10011122	To record charges to tenants per Sept 2014 MSO.	62,213.95	
09/30/14	387		10013110	To record charges to tenants per Sept 2014 MSO.	(51,295.50)	
09/30/14	387		10013120	To record charges to tenants per Sept 2014 MSO.	(425.03)	
09/30/14	387		10013689	To record charges to tenants per Sept 2014 MSO.	(3,959.00)	
09/30/14	387		10013690	To record charges to tenants per Sept 2014 MSO.	(5,357.42)	
09/30/14	388		10011122	To record transfers of security deposits to A/R per Sept 2014 MSO.	(1,966.83)	
09/30/14	388		10012114	To record transfers of security deposits to A/R per Sept 2014 MSO.	1,966.83	
09/30/14	389		10012114	To close security & pet deposit to tenant income per Sept 2014 MSO.	350.00	
09/30/14	389		10013690	To close security & pet deposit to tenant income per Sept 2014 MSO.	(350.00)	
09/30/14	390		10011111.2	To record stop payment on CK 12777 datede 06/18/2014 per CMHC.	112.18	
09/30/14	390		10012117.9	To record stop payment on CK 12777 datede 06/18/2014 per CMHC.	(112.18)	
09/30/14	391		10011111.2	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	(6,702.38)	
09/30/14	391		10012117.1	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	1,314.92	
09/30/14	391		10012117.11	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	307.52	
09/30/14	391		10012117.2	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	1,860.00	
09/30/14	391		10012117.3	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	1,597.50	
09/30/14	391		10014182	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	1,043.31	
09/30/14	391		10014433	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.	579.13	
09/30/14	392		10011111.2	To record MiSDU debits per Sept 2014 bank statement.	(35.40)	
09/30/14	392		10012117.8	To record MiSDU debits per Sept 2014 bank statement.	35.40	
09/30/14	393		10011111.2	To record MERS debits per Sept 2014 bank statement.	(1,288.63)	
09/30/14	393		10012117.5	To record MERS debits per Sept 2014 bank statement.	1,288.63	

Date	Reference	T	Account	Description	Amount	Reference Total
09/30/14	394		10011111.3	To record HRA transactions per Sept 2014 bank statement.	(94.83)	
09/30/14	394		10012117.12	To record HRA transactions per Sept 2014 bank statement.	94.83	
09/30/14	395		10011111.2	To record CKS 6275 & 6276 that cleared the bank by were not received by HAAS, Inc.	(8,069.48)	
09/30/14	395		10011690	To record CKS 6275 & 6276 that cleared the bank by were not received by HAAS, Inc.	8,069.48	
09/30/14	396		10014430.07	To reclassify CK 6062 dated 06/25/2014.	(2,207.00)	
09/30/14	396		10134430.07	To reclassify CK 6062 dated 06/25/2014.	2,207.00	
09/30/14	396		15131460.99	To reclassify CK 6062 dated 06/25/2014.	2,207.00	
09/30/14	396		15139800	To reclassify CK 6062 dated 06/25/2014.	(2,207.00)	
09/30/14	397		10012117.4	To reclassify employee benefits.	(342.78)	
09/30/14	397		10014182	To reclassify employee benefits.	171.39	
09/30/14	397		10014433	To reclassify employee benefits.	171.39	
09/30/14	398		10014430.02	To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.	(1,585.00)	
09/30/14	398		10014430.12	To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.	(995.00)	
09/30/14	398		10114430.02	To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.	1,585.00	
09/30/14	398		10114430.12	To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.	995.00	
09/30/14	398		15111460.99	To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.	2,580.00	
09/30/14	398		15119800	To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.	(2,580.00)	
09/30/14	399		10014610.3	To reclassify CK 6124 dated 07/30/2014.	1,390.00	
09/30/14	399		10104430.12	To reclassify CK 6124 dated 07/30/2014.	(1,390.00)	
09/30/14	399		15101485.99	To reclassify CK 6124 dated 07/30/2014.	(1,390.00)	
09/30/14	399		15109800	To reclassify CK 6124 dated 07/30/2014.	1,390.00	
09/30/14	A1	S	10019998	To record unit months for PUM calculation.	214.00	
09/30/14	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
09/30/14	A2	S	10012137	To record estimated monthly PILOT expense.	(3,120.00)	
09/30/14	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
09/30/14	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,460.00)	
09/30/14	A3	S	10014800	To record estimated monthly depreciation expense.	24,460.00	
09/30/14	PAY2014		10011111.2	Payroll Journal Entry	(15,519.25)	
09/30/14	PAY2014		10012117.1	Payroll Journal Entry	(1,314.92)	
09/30/14	PAY2014		10012117.11	Payroll Journal Entry	(307.52)	
09/30/14	PAY2014		10012117.12	Payroll Journal Entry	(316.66)	
09/30/14	PAY2014		10012117.2	Payroll Journal Entry	(1,860.00)	
09/30/14	PAY2014		10012117.3	Payroll Journal Entry	(771.28)	
09/30/14	PAY2014		10012117.4	Payroll Journal Entry	(824.38)	
09/30/14	PAY2014		10012117.5	Payroll Journal Entry	(1,283.35)	
09/30/14	PAY2014		10012117.6	Payroll Journal Entry	(3.00)	

Date	Reference	T	Account	Description	Amount	Reference Total
09/30/14	PAY2014		10012117.8	Payroll Journal Entry	(35.40)	
09/30/14	PAY2014		10012117.9	Payroll Journal Entry	(113.59)	
09/30/14	PAY2014		10014110	Payroll Journal Entry	14,268.85	
09/30/14	PAY2014		10014410	Payroll Journal Entry	8,080.50	
09/30/14	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	214.00	
09/30/14	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(214.00)	
09/30/14	RT2	S	10011211	To record monthly insurance write off.	(5,689.19)	
09/30/14	RT2	S	10014510	To record monthly insurance write off.	5,689.19	
					Transaction Balance	0.00

Total Debits 150,899.28 Total Credits 150,899.28 A/C Hash Total 732151188.930

Number of Transactions 69

Date	Reference	T	Account	Description	Amount	Reference Total
09/10/14	12840	V	10012117.6	United Steel Workers	3.00	3.00
09/10/14	12841	V	10011111.3	West Shore Bank	158.33	158.33
09/24/14	12851	V	10012117.9	United Steel Workers	113.59	113.59
09/24/14	12852	V	10011111.3	West Shore Bank	158.33	158.33
09/24/14	12853	V	10012117.9	United Steel Workers	112.18	112.18
09/30/14	MI078		10011111.2	Sept 2014 Payroll Disbursements	(545.43)	(545.43)
					Transaction Balance	0.00

Total Debits 545.43 Total Credits 545.43 A/C Hash Total 60069687.200

Number of Transactions 6

Manistee Housing Commission
Journal Entry Report - Payroll

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.09	09/30/14	10011111.2	NOW Account		15,519.25
89.09	09/30/14	10012117.1	Social Security Withheld		1,314.92
89.09	09/30/14	10012117.10	United Way		0.00
89.09	09/30/14	10012117.11	Medicare Withheld		307.52
89.09	09/30/14	10012117.12	FSA Withheld		316.66
89.09	09/30/14	10012117.2	Federal Income Tax Withl		1,860.00
89.09	09/30/14	10012117.3	State Income Tax Withhel		771.28
89.09	09/30/14	10012117.4	125 Medical Withheld		824.38
89.09	09/30/14	10012117.5	Pension Withheld		1,283.35
89.09	09/30/14	10012117.6	PAC Withheld		3.00
89.09	09/30/14	10012117.8	Friend of Court Withheld		35.40
89.09	09/30/14	10012117.9	Union Dues Withheld		113.59
89.09	09/30/14	10012119	Accounts Payable - Other		0.00
89.09	09/30/14	10014110	Administrative Salaries	14,268.85	
89.09	09/30/14	10014410	Labor, Maintenance	8,080.50	
15 Journal Entries			Total	22,349.35	22,349.35

Manistee Housing Commission
Payroll Journal

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12832 09/10/14						
Salaried Wages	0.0000	1,144.00	FICA-SS	66.04	Union Dues	18.35
			FICA-Med	15.45	Union PAC (1)	1.00
			Federal W/H	52.00	125 Medical	78.71
			State W/H	42.36	Mers	68.64
TOTALS	0.0000	1,144.00		175.85		166.70
Number of Periods: 1					**NET PAY:**	**801.45**
Company Expenses:		FICA-SS: 66.04 FICA-Med: 15.45 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Anthony - Anthony Mastrapasqua Check #12842 09/24/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	59.60	Union Dues	16.68
			FICA-Med	13.94	Union PAC (1)	0.00
			Federal W/H	42.00	125 Medical	78.71
			State W/H	38.20	Mers	62.40
TOTALS	0.0000	1,040.00		153.74		157.79
Number of Periods: 1					**NET PAY:**	**728.47**
Company Expenses:		FICA-SS: 59.60 FICA-Med: 13.94 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Beverly - Beverly A. Pahoski Check #12837 09/10/14						
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: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Beverly - Beverly A. Pahoski Check #12847 09/24/14						
Salaried Wages	0.0000	1,080.01	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	51.42		
TOTALS	0.0000	1,080.01		246.93		105.54
Number of Periods: 1					**NET PAY:**	**727.54**
Company Expenses:		FICA-SS: 64.43 FICA-Med: 15.07 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Beverly - Beverly A. Pahoski Check #12848 09/24/14						
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	0.00	FSA	0.00
			State W/H	0.00		
TOTALS	0.0000	100.00		7.65		6.00
Number of Periods: 1					**NET PAY:**	**86.35**
Company Expenses:		FICA-SS: 6.20 FICA-Med: 1.45 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Charles - Charles Revolt Check #12835 09/10/14						
Salaried Wages	0.0000	640.00	FICA-SS	39.68		
			FICA-Med	9.28		
			Federal W/H	25.00		
			State W/H	14.12		
TOTALS	0.0000	640.00		88.08		0.00
Number of Periods: 1					**NET PAY:**	**551.92**
Company Expenses:		FICA-SS: 39.68 FICA-Med: 9.28 FUTA: 0.00				
		MI SUTA-Base Rate: 65.92 MI SUTA-Obligation A: 14.40				

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Charles - Charles Revolt Check #12845 09/24/14						
Salaried Wages	0.0000	320.00	FICA-SS	19.84		
			FICA-Med	4.64		
			Federal W/H	0.00		
			State W/H	0.52		
TOTALS	0.0000	320.00		25.00		0.00
Number of Periods: 1					**NET PAY:**	**295.00**
Company Expenses:		FICA-SS: 19.84 FICA-Med: 4.64 FUTA: 0.00				
		MI SUTA-Base Rate: 32.96 MI SUTA-Obligation A: 7.20				
Clinton - Clinton E. Copus II Check #12834 09/10/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.75	Mers	185.19
			FICA-Med	42.27	FSA	92.59
			Federal W/H	280.00	125 Medical	78.71
			State W/H	102.95		
TOTALS	0.0000	3,086.54		605.97		356.49
Number of Periods: 1					**NET PAY:**	**2,124.08**
Company Expenses:		FICA-SS: 180.75 FICA-Med: 42.27 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Clinton - Clinton E. Copus II Check #12844 09/24/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.73	Mers	185.19
			FICA-Med	42.28	FSA	92.59
			Federal W/H	280.00	125 Medical	78.71
			State W/H	102.95		
TOTALS	0.0000	3,086.54		605.96		356.49
Number of Periods: 1					**NET PAY:**	**2,124.09**
Company Expenses:		FICA-SS: 180.75 FICA-Med: 42.27 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Kevin - Kevin Helminiak Check #12833 09/10/14						
Salaried Wages	0.0000	1,372.50	FICA-SS	80.22	Union Dues	21.72
			FICA-Med	18.76	Union PAC (1)	1.00
			Federal W/H	75.00	Child Support	17.70
			State W/H	44.95	125 Medical	78.71
					Mers	82.35
TOTALS	0.0000	1,372.50		218.93		201.48
Number of Periods: 1					**NET PAY:**	**952.09**
Company Expenses:		FICA-SS: 80.22 FICA-Med: 18.76 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Kevin - Kevin Helminiak Check #12843 09/24/14						
Salaried Wages	0.0000	1,380.00	FICA-SS	80.67	Union Dues	21.81
			FICA-Med	18.87	Union PAC (1)	0.00
			Federal W/H	76.00	Child Support	17.70
			State W/H	45.25	125 Medical	78.71
					Mers	82.80
TOTALS	0.0000	1,380.00		220.79		201.02
Number of Periods: 1					**NET PAY:**	**958.19**
Company Expenses:		FICA-SS: 80.68 FICA-Med: 18.87 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Lorna - Lorna J. Perski Check #12836 09/10/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	111.55	Mers	112.67
			FICA-Med	26.09	United Way(2)	0.00
			Federal W/H	241.00	125 Medical	78.71
			State W/H	65.14		
TOTALS	0.0000	1,877.88		443.78		191.38
Number of Periods: 1					**NET PAY:**	**1,242.72**
Company Expenses:		FICA-SS: 111.55 FICA-Med: 26.09 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Lorna - Lorna J. Perski Check #12846 09/24/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	111.56	Mers	112.67
			FICA-Med	26.08	United Way(2)	0.00
			Federal W/H	241.00	125 Medical	78.71
			State W/H	65.14		
TOTALS	0.0000	1,877.88		443.78		191.38
Number of Periods: 1					**NET PAY:**	**1,242.72**
Company Expenses:		FICA-SS: 111.55 FICA-Med: 26.09 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Monica - Monica Otis Check #12839 09/10/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	62.95	Mers	62.40
			FICA-Med	14.72	125 Medical	24.65
			Federal W/H	113.00		
			State W/H	40.50		
TOTALS	0.0000	1,040.00		231.17		87.05
Number of Periods: 1					**NET PAY:**	**721.78**
Company Expenses:		FICA-SS: 62.95 FICA-Med: 14.72 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Monica - Monica Otis Check #12850 09/24/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	62.96	Mers	62.40
			FICA-Med	14.72	125 Medical	24.65
			Federal W/H	113.00		
			State W/H	40.50		
TOTALS	0.0000	1,040.00		231.18		87.05
Number of Periods: 1					**NET PAY:**	**721.77**
Company Expenses:		FICA-SS: 62.95 FICA-Med: 14.72 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Robert - Robert Krolczyk Check #12838 09/10/14						
Salaried Wages	0.0000	1,144.00	FICA-SS	64.87	Mers	68.64
			FICA-Med	15.17	Union PAC (1)	1.00
			Federal W/H	50.00	Union Dues	18.35
			State W/H	35.01	FSA	25.00
					125 Medical	72.70
TOTALS	0.0000	1,144.00		165.05		185.69
Number of Periods: 1					**NET PAY:**	**793.26**
Company Expenses:		FICA-SS: 64.87 FICA-Med: 15.17 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				
Robert - Robert Krolczyk Check #12849 09/24/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	58.43	Mers	62.40
			FICA-Med	13.66	Union PAC (1)	0.00
			Federal W/H	40.00	Union Dues	16.68
			State W/H	30.86	FSA	25.00
					125 Medical	72.70
TOTALS	0.0000	1,040.00		142.95		176.78
Number of Periods: 1					**NET PAY:**	**720.27**
Company Expenses:		FICA-SS: 58.43 FICA-Med: 13.66 FUTA: 0.00				
		MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 0.00				

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	**Number of Checks: 17**					
Salaried Wages	0.0000	22,349.35	FICA-SS	1,314.92	Mers	1,283.35
			FICA-Med	307.52	United Way(2)	0.00
			Federal W/H	1,860.00	FSA	316.66
			State W/H	771.28	125 Medical	824.38
					Union Dues	113.59
					Union PAC (1)	3.00
					Child Support	35.40
TOTALS	0.0000	22,349.35		4,253.72		2,576.38
					NET PAY:	**15,519.25**

Company Expenses: FICA-SS: 1,314.92 FICA-Med: 307.52 FUTA: 0.00
MI SUTA-Base Rate: 98.88 MI SUTA-Obligation A: 21.60

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2	**NOW Account**			430,848.45		
09/30/14	173		September Cash Receipts		64,995.54	
09/30/14	174		Operating Subsidy		10,007.00	
09/30/14	175		Operating Subsidy		25,626.50	
09/30/14	176		501-11 CFP Grant		560.35	
09/30/14	177		501-12 CFP Grant		2,439.65	
09/30/14	178		Redeposit of NSF - [redacted]		352.00	
09/30/14	179		NOW Interest		0.17	
09/30/14	180		REPO Interest		88.39	
09/30/14	387		To record charges to tenants per Sept 2014 MSO.		(1,177.00)	
09/30/14	390		To record stop payment on CK 12777 datede 06/18/2014 per CMHC.		112.18	
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		(6,702.38)	
09/30/14	392		To record MiSDU debits per Sept 2014 bank statement.		(35.40)	
09/30/14	393		To record MERS debits per Sept 2014 bank statement.		(1,288.63)	
09/30/14	395		To record CKS 6275 & 6276 that cleared the bank by were not received by HAAS, Inc.		(8,069.48)	
09/30/14	MI078		Checks 6195 - 6268		(158,389.57)	
09/30/14	MI078		Sept 2014 Payroll Disbursements		(545.43)	
09/30/14	PAY2014		Payroll Journal Entry		(15,519.25)	
					(87,545.36)	343,303.09
10011111.3	**HRA Account**			11,438.95		
09/30/14	181		HRA Interest		0.47	
09/30/14	394		To record HRA transactions per Sept 2014 bank statement.		(94.83)	
09/17/14	6249		Manistee Housing Commission		316.66	
09/10/14	12841	V	West Shore Bank		158.33	
09/24/14	12852	V	West Shore Bank		158.33	
					538.96	11,977.91
10011111.4	**Money Market Savings**			54,967.42		
09/30/14	182		MM Savings Interest		4.55	
09/17/14	6248		Manistee Housing Commission		2,102.00	
					2,106.55	57,073.97
10011117	**Petty Cash Fund**			250.00		
					0.00	250.00
10011118	**Change Fund**			50.00		
					0.00	50.00
10011122	**Tenants Accounts Receivable**			8,386.15		
09/30/14	173		September TAR Collections		(57,935.32)	
09/30/14	178		Redeposit of NSF - [redacted]		(352.00)	
09/30/14	387		To record charges to tenants per Sept 2014 MSO.		62,213.95	
09/30/14	388		To record transfers of security deposits to A/R per Sept 2014 MSO.		(1,966.83)	
					1,959.80	10,345.95
10011122.1	**Allowance for Doubtful Accounts**			(2,764.01)		
09/30/14	173		September Bad Debt Collections		(171.57)	
					(171.57)	(2,935.58)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011129	**Accounts Receivable-Other**			2,903.29		
					0.00	2,903.29
10011211	**Prepaid Insurance**			16,270.94		
09/10/14	6224		Housing Insurance Services Inc.		7,355.00	
09/30/14	RT2	S	To record monthly insurance write off.		(5,689.19)	
					1,665.81	17,936.75
10011290	**Other Prepaid Expenses**			0.00		
09/25/14	6263	V	Priority Health		6,964.91	
					6,964.91	6,964.91
10011400	**Construction in Progress-CFP**			49,028.98		
					0.00	49,028.98
10011400.6	**Land**			360,271.62		
					0.00	360,271.62
10011400.61	**Land Improvements**			85,905.07		
					0.00	85,905.07
10011400.7	**Buildings**			4,657,515.77		
					0.00	4,657,515.77
10011400.71	**Building Improvements**			4,789,817.60		
					0.00	4,789,817.60
10011400.72	**Non-dwelling Structures**			7,050.00		
					0.00	7,050.00
10011400.8	**Furn., Equip., Mach.-Dwellings**			244,824.19		
					0.00	244,824.19
10011400.9	**Furn., Equip., Mach.-Admin**			505,041.93		
					0.00	505,041.93
10011400.95	**Accumulated Depreciation-ALL**			(7,543,751.05)		
09/30/14	A3	S	To record estimated monthly depreciation expense.		(24,460.00)	
					(24,460.00)	(7,568,211.05)
10011690	**Undistributed Debits**			0.00		
09/30/14	395		To record CKS 6275 & 6276 that cleared the bank by were not received by HAAS, Inc.		8,069.48	
					8,069.48	8,069.48
10012111	**Vendors and Contractors**			(42,793.60)		
					0.00	(42,793.60)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012114			**Tenant Security Deposits**	(60,219.80)		
09/30/14	173		Tenant Security Deposit Pymts		(2,093.50)	
09/30/14	388		To record transfers of security deposits to A/R per Sept 2014 MSO.		1,966.83	
09/30/14	389		To close security & pet deposit to tenant income per Sept 2014 MSO.		350.00	
09/10/14	6230		[redacted]		116.00	
09/10/14	6231		[redacted]		49.00	
09/10/14	6232		[redacted]		284.00	
09/10/14	6233		[redacted]		235.00	
09/10/14	6234		[redacted]		276.00	
09/10/14	6235		[redacted]		88.00	
09/10/14	6236		[redacted]		226.00	
09/10/14	6237		[redacted]		68.67	
					1,566.00	(58,653.80)
10012117.1			**Social Security Withheld**	0.00		
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		1,314.92	
09/30/14	PAY2014		Payroll Journal Entry		(1,314.92)	
					0.00	0.00
10012117.11			**Medicare Withheld**	0.00		
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		307.52	
09/30/14	PAY2014		Payroll Journal Entry		(307.52)	
					0.00	0.00
10012117.12			**FSA Withheld**	(1,585.20)		
09/30/14	394		To record HRA transactions per Sept 2014 bank statement.		94.83	
09/30/14	PAY2014		Payroll Journal Entry		(316.66)	
					(221.83)	(1,807.03)
10012117.2			**Federal Income Tax Withheld**	0.00		
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		1,860.00	
09/30/14	PAY2014		Payroll Journal Entry		(1,860.00)	
					0.00	0.00
10012117.3			**State Income Tax Withheld**	(1,597.50)		
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		1,597.50	
09/30/14	PAY2014		Payroll Journal Entry		(771.28)	
					826.22	(771.28)
10012117.4			**125 Medical Withheld**	342.78		
09/30/14	397		To reclassify employee benefits.		(342.78)	
09/25/14	6263	V	Priority Health		824.38	
09/30/14	PAY2014		Payroll Journal Entry		(824.38)	
					(342.78)	0.00
10012117.5			**Pension Withheld**	(1,288.63)		
09/30/14	393		To record MERS debits per Sept 2014 bank statement.		1,288.63	

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012117.5			**Pension Withheld (cont.)**			
09/30/14	PAY2014		Payroll Journal Entry		(1,283.35)	
					5.28	(1,283.35)
10012117.6			**PAC Withheld**	0.00		
09/10/14	12840	V	United Steel Workers		3.00	
09/30/14	PAY2014		Payroll Journal Entry		(3.00)	
					0.00	0.00
10012117.8			**Friend of Court Withheld**	0.00		
09/30/14	392		To record MiSDU debits per Sept 2014 bank statement.		35.40	
09/30/14	PAY2014		Payroll Journal Entry		(35.40)	
					0.00	0.00
10012117.9			**Union Dues Withheld**	0.00		
09/30/14	390		To record stop payment on CK 12777 datede 06/18/2014 per CMHC.		(112.18)	
09/24/14	12851	V	United Steel Workers		113.59	
09/24/14	12853	V	United Steel Workers		112.18	
09/30/14	PAY2014		Payroll Journal Entry		(113.59)	
					0.00	0.00
10012119.2			**Interfund Payble - DVG**	(2,748.00)		
					0.00	(2,748.00)
10012131			**EPC Loan - Current**	(6,250.31)		
09/01/14	6202	V	Oswego Comm. Bank		1,550.14	
					1,550.14	(4,700.17)
10012132			**EPC Loan - Noncurrent**	(1,179,252.93)		
					0.00	(1,179,252.93)
10012135			**Accrued Salaries and Wages**	(11,414.62)		
					0.00	(11,414.62)
10012135.1			**Accrued Comp. Absences-Current**	(12,114.51)		
					0.00	(12,114.51)
10012135.3			**Accrued Comp. Absences-Non Current**	(12,914.88)		
					0.00	(12,914.88)
10012137			**Payments in Lieu of Taxes**	(24,960.00)		
09/30/14	A2	S	To record estimated monthly PILOT expense.		(3,120.00)	
					(3,120.00)	(28,080.00)
10012806			**Unrestricted Net Assets**	(350,490.36)		
					0.00	(350,490.36)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012806.1	**Invested in Capital Assets**			(2,097,808.50)		
					0.00	(2,097,808.50)
10012820	**HUD Operating Reserve - Memo**			(350,490.36)		
					0.00	(350,490.36)
10012820.1	**HUD Operating Reserve-Contra**			350,490.36		
					0.00	350,490.36
10013110	**Dwelling Rental**			(400,622.19)		
09/30/14	387		To record charges to tenants per Sept 2014 MSO.		(51,295.50)	
					(51,295.50)	(451,917.69)
10013120	**Excess Utilities**			(4,910.17)		
09/30/14	387		To record charges to tenants per Sept 2014 MSO.		(425.03)	
					(425.03)	(5,335.20)
10013401.1	**Operating Grants**			(40,000.00)		
					0.00	(40,000.00)
10013401.2	**Operating Subsidy**			(285,065.50)		
09/30/14	174		Operating Subsidy		(10,007.00)	
09/30/14	175		Operating Subsidy		(25,626.50)	
					(35,633.50)	(320,699.00)
10013610	**Interest Income-Gen. Fund**			(844.27)		
09/30/14	179		NOW Interest		(0.17)	
09/30/14	180		REPO Interest		(88.39)	
09/30/14	181		HRA Interest		(0.47)	
09/30/14	182		MM Savings Interest		(4.55)	
					(93.58)	(937.85)
10013689	**Tenant Income - Cable TV**			(32,890.59)		
09/30/14	387		To record charges to tenants per Sept 2014 MSO.		(3,959.00)	
					(3,959.00)	(36,849.59)
10013690	**Tenant Income**			(18,721.20)		
09/30/14	387		To record charges to tenants per Sept 2014 MSO.		(5,357.42)	
09/30/14	389		To close security & pet deposit to tenant income per Sept 2014 MSO.		(350.00)	
					(5,707.42)	(24,428.62)
10013690.1	**Non-Tenant Income**			(4,487.98)		
09/30/14	173		HAPI/HAARG Dividends		(3,674.31)	
					(3,674.31)	(8,162.29)
10013690.4	**Laundry Income**			(7,118.08)		
09/30/14	173		Laundry Income		(921.34)	
					(921.34)	(8,039.42)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013690.6			**Fraud Recovery Revenue**	(1,752.45)		
09/30/14	173		Fraud Recovery - Wisniewski		(199.50)	
					(199.50)	(1,951.95)
10014110			**Administrative Salaries**	104,013.40		
09/30/14	PAY2014		Payroll Journal Entry		14,268.85	
					14,268.85	118,282.25
10014130			**Legal Expense**	16,724.07		
09/25/14	6260	V	Mika Meyers Beckett & Jones PLC		784.72	
					784.72	17,508.79
10014140			**Staff Training**	0.00		
09/03/14	6215		PNC Bank		298.62	
					298.62	298.62
10014150			**Travel Expense**	(713.28)		
					0.00	(713.28)
10014170			**Accounting Fees**	6,390.97		
09/03/14	6207	V	Daniel D. Laskey Co., PC		109.50	
09/03/14	6212	V	H.A.A.S., Inc.		854.94	
09/17/14	6244	V	Daniel D. Laskey Co., PC		74.00	
					1,038.44	7,429.41
10014182			**Employee Benefits - Admin**	39,468.76		
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		1,043.31	
09/30/14	397		To reclassify employee benefits.		171.39	
09/03/14	6217	V	Sun Life Financial		759.00	
09/25/14	6262	V	Principal Financial Group		363.12	
09/25/14	6263	V	Priority Health		3,604.82	
09/25/14	6266	V	Sun Life Financial		379.50	
09/25/14	6268	V	VSP		65.96	
					6,387.10	45,855.86
10014185			**Telephone**	17,490.45		
09/03/14	6203	V	AT & T Mobility		941.09	
09/03/14	6205	V	Charter Business		123.19	
09/10/14	6220	V	AT & T		836.21	
09/17/14	6240	V	AT & T Long Distance		59.35	
					1,959.84	19,450.29
10014190.1			**Publications**	1,574.88		
					0.00	1,574.88
10014190.2			**Membership Dues and Fees**	879.00		
					0.00	879.00
10014190.3			**Admin Service Contracts**	16,929.29		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014190.3			**Admin Service Contracts (cont.)**			
09/01/14	6201	V	The Nelrod Company		199.00	
09/03/14	6204		CDM Mobile Shredding Inc.		55.00	
09/03/14	6214	V	Next IT		347.00	
09/10/14	6225	V	Kushner & Company		51.58	
09/17/14	6239	V	Applied Imaging		361.41	
09/17/14	6252	V	Pitney Bowes		405.96	
09/25/14	6261	V	Next IT		162.50	
					1,582.45	18,511.74
10014190.4			**Office Supplies**	5,123.86		
09/25/14	6264	V	Staples Credit Plan		66.82	
09/25/14	6265	V	Staples Credit Plan		1,120.04	
					1,186.86	6,310.72
10014190.5			**Other Sundry-Misc.**	9,214.48		
09/03/14	6215		PNC Bank		227.95	
09/10/14	6227	V	The Pioneer Group		240.22	
09/17/14	6251	V	The PI Company		114.85	
09/17/14	6253	V	Reserve Account		281.40	
					864.42	10,078.90
10014220			**Rec., Pub., & Other Services**	137.99		
					0.00	137.99
10014221			**Resident Employee Stipend**	7,050.00		
09/01/14	6195	V	[redacted]		200.00	
09/01/14	6196	V	[redacted]		200.00	
09/01/14	6197	V	[redacted]		100.00	
09/01/14	6198	V	[redacted]		200.00	
09/01/14	6199	V	[redacted]		100.00	
09/01/14	6200	V	[redacted]		100.00	
					900.00	7,950.00
10014230			**Contract Costs-Cable & Other**	33,369.09		
09/03/14	6205	V	Charter Business		4,233.76	
					4,233.76	37,602.85
10014310			**Water & Sewer**	31,402.88		
09/17/14	6241	V	City of Manistee		4,448.27	
					4,448.27	35,851.15
10014320			**Electricity**	78,430.92		
09/03/14	6206	V	Consumers Energy		7,035.20	
09/17/14	6242	V	Consumers Energy		19.25	
					7,054.45	85,485.37
10014330			**Gas**	28,131.17		
09/03/14	6208	V	DTE Energy		268.37	
09/17/14	6245	V	DTE Energy		1,032.76	
					1,301.13	29,432.30

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014410	**Labor, Maintenance**			69,565.26		
09/30/14	PAY2014		Payroll Journal Entry		8,080.50	
					8,080.50	77,645.76
10014420	**Materials**			38,045.74		
09/03/14	6210	V	Grand Rental Station		225.79	
09/03/14	6211	V	HD Supply Facilities Mtce		141.74	
09/10/14	6218	V	Ace Hardware		10.99	
09/10/14	6221	V	Cadillac Plbg. & Htg. Supply Co., Inc.		124.06	
09/10/14	6222	V	Grand Rental Station		100.00	
09/10/14	6223	V	HD Supply Facilities Mtce		206.73	
09/10/14	6228	V	State Industrial Products		439.20	
09/10/14	6229	V	Wahr Hardware		1,171.42	
09/17/14	6246	V	Fastenal Company		950.14	
09/17/14	6250		McCardel Water Conditioning		131.20	
09/17/14	6259	V	Blarney Castle Fleet Program		257.27	
					3,758.54	41,804.28
10014430.02	**Heating & Cooling Contracts**			18,589.79		
09/30/14	398		To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.		(1,585.00)	
09/17/14	6243		Custom Sheet Metal & Heating		80.85	
					(1,504.15)	17,085.64
10014430.03	**Snow Removal Contracts**			19,053.75		
					0.00	19,053.75
10014430.04	**Elevator Contracts**			12,885.35		
09/03/14	6216	V	Schindler Elevator Corp.		1,116.28	
09/17/14	6254	V	Schindler Elevator Corp.		33.78	
					1,150.06	14,035.41
10014430.05	**Landscape & Grounds Contracts**			2,712.50		
					0.00	2,712.50
10014430.06	**Unit Turnaround Contracts**			15,933.00		
09/17/14	6247	V	Haglund's Floor Covering		2,570.00	
					2,570.00	18,503.00
10014430.07	**Electrical Contracts**			5,999.34		
09/30/14	396		To reclassify CK 6062 dated 06/25/2014.		(2,207.00)	
09/25/14	6267	V	Top Line Electric		78.62	
					(2,128.38)	3,870.96
10014430.08	**Plumbing Contracts**			2,900.60		
					0.00	2,900.60
10014430.09	**Extermination Contracts**			1,606.00		
					0.00	1,606.00

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014430.11			**Routine Maintenance Contracts**	6,878.24		
					0.00	6,878.24
10014430.12			**Miscellaneous Contracts**	17,875.84		
09/30/14	398		To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.		(995.00)	
09/10/14	6226		Parkdale Auto		504.98	
					(490.02)	17,385.82
10014431			**Garbage Removal**	9,625.44		
09/17/14	6238	V	Allied Waste Services		1,294.66	
					1,294.66	10,920.10
10014433			**Employee Benefits - Maint.**	42,116.58		
09/30/14	391		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per Sept 2014 bank statement.		579.13	
09/30/14	397		To reclassify employee benefits.		171.39	
09/03/14	6217	V	Sun Life Financial		397.22	
09/25/14	6262	V	Principal Financial Group		607.86	
09/25/14	6263	V	Priority Health		2,535.71	
09/25/14	6266	V	Sun Life Financial		198.61	
09/25/14	6268	V	VSP		113.94	
					4,603.86	46,720.44
10014434			**Employee Benefits-Retirees**	300.00		
					0.00	300.00
10014510			**Insurance**	46,677.60		
09/10/14	6219	V	AmTrust North America Inc		728.00	
09/30/14	RT2	S	To record monthly insurance write off.		5,689.19	
					6,417.19	53,094.79
10014520			**Payment in Lieu of Taxes**	24,960.00		
09/30/14	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					3,120.00	28,080.00
10014570			**Collection Losses**	7,149.15		
					0.00	7,149.15
10014580			**Interest Expense**	50,815.19		
09/01/14	6202	V	Oswego Comm. Bank		6,320.34	
					6,320.34	57,135.53
10014610.3			**Extraordinary Maint-Contract Costs**	2,876.25		
09/30/14	399		To reclassify CK 6124 dated 07/30/2014.		1,390.00	
09/03/14	6209		Eftaxiadis Consulting Inc.		3,293.75	
09/17/14	6256		Swidorski Bros Excavating LLC		75,503.75	
09/17/14	6257		Nordlund & Associates, Inc.		611.00	
09/17/14	6258		Northern Analytical		2,400.00	
					83,198.50	86,074.75

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014800			**Depreciation - Current Year**	195,680.00		
09/30/14	A3	S	To record estimated monthly depreciation expense.		24,460.00	
					24,460.00	220,140.00
10016010			**Prior Year Adj. - Affecting RR**	(1,213.82)		
					0.00	(1,213.82)
10017510			**Principal Payments - EPC**	10,249.90		
09/01/14	6202	V	Oswego Comm. Bank		1,550.14	
					1,550.14	11,800.04
10017520			**Replacement of Equipment**	3,794.50		
					0.00	3,794.50
10017540			**Betterments and Additions**	4,998.99		
					0.00	4,998.99
10017590			**Operating Expenditures-Contra**	(19,043.39)		
09/01/14	6202	V	Oswego Comm. Bank		(1,550.14)	
					(1,550.14)	(20,593.53)
10019996			**Actual Unit Months for REAC submission**	1,709.00		
09/30/14	RT1	S	To record actual units leased for REAC reporting purposes.		214.00	
					214.00	1,923.00
10019997			**Actual Unit Months - Contra**	(1,709.00)		
09/30/14	RT1	S	To record actual units leased for REAC reporting purposes.		(214.00)	
					(214.00)	(1,923.00)
10019998			**Unit Months - Memorandum**	1,712.00		
09/30/14	A1	S	To record unit months for PUM calculation.		214.00	
					214.00	1,926.00
10019999			**Unit Months - Contra**	(1,712.00)		
09/30/14	A1	S	To record unit months for PUM calculation.		(214.00)	
					(214.00)	(1,926.00)
10103401.1			**Operating Grants**	(1,160.48)		
					0.00	(1,160.48)
10103401.3			**Capital Grants**	(33,496.30)		
					0.00	(33,496.30)
10104430.12			**Miscellaneous Contracts**	6,045.48		
09/30/14	399		To reclassify CK 6124 dated 07/30/2014.		(1,390.00)	
					(1,390.00)	4,655.48

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10113401.1			**Operating Grants**	(6,672.91)		
09/30/14	176		501-11 CFP Grant		(560.35)	
					(560.35)	(7,233.26)
10113401.3			**Capital Grants**	(17,303.56)		
					0.00	(17,303.56)
10114110			**Administrative Salaries**	5,727.16		
					0.00	5,727.16
10114182			**Employee Benefits - Admin**	438.12		
					0.00	438.12
10114190.5			**Other Sundry-Misc.**	507.63		
09/17/14	6255		TASB, Inc.		560.35	
					560.35	1,067.98
10114430.02			**Heating & Cooling Contracts**	1,585.00		
09/30/14	398		To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.		1,585.00	
					1,585.00	3,170.00
10114430.12			**Miscellaneous Contract Costs**	0.00		
09/30/14	398		To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.		995.00	
09/03/14	6213		M.C. Smith Associates		1,960.56	
					2,955.56	2,955.56
10123401.1			**Operating Grants**	(20,000.00)		
09/30/14	177		501-12 CFP Grant		(2,439.65)	
					(2,439.65)	(22,439.65)
10123401.3			**Capital Grants**	(13,599.68)		
					0.00	(13,599.68)
10124110			**Administrative Salaries**	18,579.00		
					0.00	18,579.00
10124182			**Employee Benefits - Admin**	1,421.00		
					0.00	1,421.00
10124190.5			**Other Sundry-Misc.**	0.00		
09/17/14	6255		TASB, Inc.		2,439.65	
					2,439.65	2,439.65
10133401.1			**Operating Grants**	(11,719.27)		
					0.00	(11,719.27)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10133401.3			**Capital Grants**	(3,060.00)		
					0.00	(3,060.00)
10134190.3			**Administrative Service Contracts**	3,022.27		
					0.00	3,022.27
10134430.07			**Electrical Contracts**	0.00		
09/30/14	396		To reclassify CK 6062 dated 06/25/2014.		2,207.00	
					2,207.00	2,207.00
10134430.12			**Miscellaneous Contracts**	6,490.00		
					0.00	6,490.00
15101406			**Operations**	40,000.00		
					0.00	40,000.00
15101408			**Management Improvements**	24,000.00		
					0.00	24,000.00
15101410.05			**Salary & Benefits-Staff**	24,000.00		
					0.00	24,000.00
15101430.01			**A & E Fees**	12,133.67		
					0.00	12,133.67
15101430.99			**A & E Fees - Soft Costs**	11,566.33		
					0.00	11,566.33
15101460			**Dwelling Structures**	68,461.05		
					0.00	68,461.05
15101460.23			**Modernize Boiler Rooms**	24,544.00		
					0.00	24,544.00
15101460.99			**Dwelling Structures-Soft Costs**	7,513.95		
					0.00	7,513.95
15101475			**Nondwelling Equipment**	8,000.00		
					0.00	8,000.00
15101485.99			**Demolition-Soft Costs**	17,385.00		
09/30/14	399		To reclassify CK 6124 dated 07/30/2014.		(1,390.00)	
					(1,390.00)	15,995.00
15101600			**CFP Funding**	242,719.00		
					0.00	242,719.00

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
15101699	**CFP Funding - Contra**			(242,719.00)		
					0.00	(242,719.00)
15109800	**CFP Cost - Contra**			(237,604.00)		
09/30/14	399		To reclassify CK 6124 dated 07/30/2014.		1,390.00	
					1,390.00	(236,214.00)
15111406	**Operations**			40,000.00		
					0.00	40,000.00
15111408	**Management Improvements**			18,107.65		
09/17/14	6255		TASB, Inc.		560.35	
					560.35	18,668.00
15111410	**Administration**			24,000.00		
					0.00	24,000.00
15111430	**A & E Fees**			4,750.00		
09/30/14	386		To reclassify 2011 CFP A & E Fees.		1,322.28	
					1,322.28	6,072.28
15111430.01	**A & E Fees**			1,322.28		
09/30/14	386		To reclassify 2011 CFP A & E Fees.		(1,322.28)	
					(1,322.28)	0.00
15111430.99	**A & E Fees - Soft Costs**			0.00		
09/03/14	6213		M.C. Smith Associates		1,960.56	
					1,960.56	1,960.56
15111460	**Dwelling Structures**			8,178.32		
					0.00	8,178.32
15111460.99	**Dwelling Structures-Soft Costs**			12,760.00		
09/30/14	398		To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.		2,580.00	
					2,580.00	15,340.00
15111600	**CFP Funding**			114,493.81		
09/30/14	176		501-11 CFP Grant		560.35	
					560.35	115,054.16
15111699	**CFP Funding - Contra**			(114,493.81)		
09/30/14	176		501-11 CFP Grant		(560.35)	
					(560.35)	(115,054.16)
15119800	**CFP Cost - Contra**			(109,118.25)		
09/30/14	398		To reclassify CKS 5958 & 5986 dated 5/5/14 & 5/27/14 respectively.		(2,580.00)	

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
15119800			**CFP Cost - Contra (cont.)**			
09/03/14	6213		M.C. Smith Associates		(1,960.56)	
09/17/14	6255		TASB, Inc.		(560.35)	
					(5,100.91)	(114,219.16)
15121406			**Operations**	40,000.00		
					0.00	40,000.00
15121408			**Management Improvements**	14,769.68		
09/17/14	6255		TASB, Inc.		2,439.65	
					2,439.65	17,209.33
15121410			**Administration**	20,000.00		
					0.00	20,000.00
15121430			**A & E Fees**	3,430.00		
					0.00	3,430.00
15121430.99			**A & E Fees - Soft Costs**	2,061.25		
					0.00	2,061.25
15121600			**CFP Funding**	81,730.93		
09/30/14	177		501-12 CFP Grant		2,439.65	
					2,439.65	84,170.58
15121699			**CFP Funding - Contra**	(81,730.93)		
09/30/14	177		501-12 CFP Grant		(2,439.65)	
					(2,439.65)	(84,170.58)
15129800			**CFP Cost - Contra**	(80,260.93)		
09/17/14	6255		TASB, Inc.		(2,439.65)	
					(2,439.65)	(82,700.58)
15131408			**Management Improvements**	9,512.27		
					0.00	9,512.27
15131430			**A & E Fees**	10,200.00		
					0.00	10,200.00
15131460.99			**Dwelling Structures-Soft Costs**	0.00		
09/30/14	396		To reclassify CK 6062 dated 06/25/2014.		2,207.00	
					2,207.00	2,207.00
15131600			**CFP Funding**	21,919.27		
					0.00	21,919.27
15131699			**CFP Funding - Contra**	(21,919.27)		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	15131699		**CFP Funding - Contra (cont.)**			
					0.00	(21,919.27)
	15139800		**CFP Cost - Contra**	(19,712.27)		
09/30/14	396		To reclassify CK 6062 dated 06/25/2014.		(2,207.00)	
					(2,207.00)	(21,919.27)

Current Profit/(Loss) (90,608.39) YTD Profit/(Loss) (217,649.15)

Number of Transactions 198

The General Ledger is in balance 0.00

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number: 851620
Statement Ending date: 09/30/14
Checkbook Name: Public Housing Checking

General Ledger

Balance per General Ledger (Account 10011111.2) at 09/01/14	430,848.45
Activity for the month:	
Total Debits (Deposits and Credit Memos)	104,181.78
Total Credits (Checks and Debit Memos)	-191,727.14
Unreconciled General Ledger Balance at 09/30/14	343,303.09
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 09/30/14	343,303.09

Bank

Balance per Bank Statement at 09/30/14	366,775.35
Total Additions (Deposits and Credit Memos in transit)	4,988.34
Total Subtractions (Checks and Debit Memos in transit)	-28,460.60
Total Bank Errors	0.00
Bank Balance Adjusted at 09/30/14	343,303.09

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 09/01/14
Statement Ending date: 09/30/14
Checkbook Name: Public Housing Checking

Statement Summary

Beginning Balance				443,130.68
Deposits and Credit Memos				
162	08/31/14	10011122	August Cash Receipts	847.00
174	09/30/14	10013401.2	Operating Subsidy	10,007.00
175	09/30/14	10013401.2	Operating Subsidy	25,626.50
176	09/30/14	10113401.1	501-11 CFP Grant	560.35
177	09/30/14	10123401.1	501-12 CFP Grant	2,439.65
178	09/30/14	10011122	Redeposit of NSF - [redacted]	352.00
179	09/30/14	10013610	NOW Interest	0.17
180	09/30/14	10013610	REPO Interest	88.39
390	09/30/14	10012117.9	To record stop payment on CK 12777 datede 06/18/2014 per CMH(	112.18
173	09/30/14	10011122	September Cash Receipts	60,007.20
			Total	100,040.44
Checks and Debit Memos				
387	09/30/14	10011122	To record charges to tenants per Sept 2014 MSO.	(1,177.00)
391	09/30/14	10012117.1	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY pe	(6,702.38)
392	09/30/14	10012117.8	To record MiSDU debits per Sept 2014 bank statement.	(35.40)
393	09/30/14	10012117.5	To record MERS debits per Sept 2014 bank statement.	(1,288.63)
395	09/30/14	10011690	To record CKS 6275 & 6276 that cleared the bank by were not recei	(8,069.48)
6172	08/27/14	10014185	AT & T Long Distance	(58.53)
6173	08/27/14	10014420	Auto Value	(153.17)
6174	08/27/14	10014420	Blarney Castle Fleet Program	(189.80)
6175	08/27/14	10014150	Clinton McKinven-Copus	(286.72)
6176	08/27/14	10014320	Consumers Energy	(1.83)
6177	08/27/14	10014430.12	Crystal Lock & Supply	(86.00)
6178	08/27/14	10014430.12	Dave's Auto Repair & Detailing	(175.00)
6179	08/27/14	10014330	DTE Energy	(4.67)
6180	08/27/14	10014610.3	Eftaxiadis Consulting Inc	(2,876.25)
6181	08/27/14	10014420	Fastenal Company	(845.14)
6183	08/27/14	10014420	Grand Rental Station	(82.68)
6184	08/27/14	10014420	HD Supply Facilities Mtce	(413.98)
6185	08/27/14	10011211	Housing Insurance Services Inc.	(1,935.00)
6186	08/27/14	10011211	HA Risk Retention Group	(263.00)
6187	08/27/14	10014130	Mika Meyers Beckett & Jones PLC	(1,050.04)
6188	08/27/14	10014190.3	Next IT	(863.50)
6189	08/27/14	10014190.5	The PI Company	(112.40)
6190	08/27/14	10014182	Principal Financial Group	(884.28)
6191	08/27/14	10014420	Sherwin-Williams Co.	(517.25)
6192	08/27/14	10014190.4	Staples Credit Plan	(26.39)
6193	08/27/14	10014182	VSP	(160.19)
6194	08/27/14	10014430.08	Forbes Sanitation & Excavation Inc.	(200.00)
6195	09/01/14	10014221	[redacted]	(200.00)
6196	09/01/14	10014221	[redacted]	(200.00)
6197	09/01/14	10014221	[redacted]	(100.00)
6198	09/01/14	10014221	[redacted]	(200.00)
6199	09/01/14	10014221	[redacted]	(100.00)
6200	09/01/14	10014221	[redacted]	(100.00)
6201	09/01/14	10014190.3	The Nelrod Company	(199.00)
6202	09/01/14	10012131	Oswego Comm. Bank	(7,870.48)
6203	09/03/14	10014185	AT & T Mobility	(941.09)
6204	09/03/14	10014190.3	CDM Mobile Shredding Inc.	(55.00)
6205	09/03/14	10014185	Charter Business	(4,356.95)
6206	09/03/14	10014320	Consumers Energy	(7,035.20)
6207	09/03/14	10014170	Daniel D. Laskey Co., PC	(109.50)
6208	09/03/14	10014330	DTE Energy	(268.37)
6209	09/03/14	10014610.3	Eftaxiadis Consulting Inc.	(3,293.75)
6210	09/03/14	10014420	Grand Rental Station	(225.79)
6211	09/03/14	10014420	HD Supply Facilities Mtce	(141.74)
6212	09/03/14	10014170	H.A.A.S., Inc.	(854.94)
6213	09/03/14	10114430.12	M.C. Smith Associates	(1,960.56)
6214	09/03/14	10014190.3	Next IT	(347.00)
6215	09/03/14	10014140	PNC Bank	(526.57)

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 09/01/14
Statement Ending date: 09/30/14
Checkbook Name: Public Housing Checking

6216	09/03/14	10014430.04	Schindler Elevator Corp.	(1,116.28)
6217	09/03/14	10014433	Sun Life Financial	(1,156.22)
6218	09/10/14	10014420	Ace Hardware	(10.99)
6219	09/10/14	10014510	AmTrust North America Inc	(728.00)
6220	09/10/14	10014185	AT & T	(836.21)
6221	09/10/14	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	(124.06)
6222	09/10/14	10014420	Grand Rental Station	(100.00)
6223	09/10/14	10014420	HD Supply Facilities Mtce	(206.73)
6224	09/10/14	10011211	Housing Insurance Services Inc.	(7,355.00)
6225	09/10/14	10014190.3	Kushner & Company	(51.58)
6226	09/10/14	10014430.12	Parkdale Auto	(504.98)
6227	09/10/14	10014190.5	The Pioneer Group	(240.22)
6228	09/10/14	10014420	State Industrial Products	(439.20)
6229	09/10/14	10014420	Wahr Hardware	(1,171.42)
6230	09/10/14	10012114	[redacted]	(116.00)
6232	09/10/14	10012114	[redacted]	(284.00)
6233	09/10/14	10012114	[redacted]	(235.00)
6234	09/10/14	10012114	[redacted]	(276.00)
6236	09/10/14	10012114	[redacted]	(226.00)
6238	09/17/14	10014431	Allied Waste Services	(1,294.66)
6239	09/17/14	10014190.3	Applied Imaging	(361.41)
6240	09/17/14	10014185	AT & T Long Distance	(59.35)
6242	09/17/14	10014320	Consumers Energy	(19.25)
6243	09/17/14	10014430.02	Custom Sheet Metal & Heating	(80.85)
6244	09/17/14	10014170	Daniel D. Laskey Co., PC	(74.00)
6246	09/17/14	10014420	Fastenal Company	(950.14)
6247	09/17/14	10014430.06	Haglund's Floor Covering	(2,570.00)
6248	09/17/14	10011111.4	Manistee Housing Commission	(2,102.00)
6249	09/17/14	10011111.3	Manistee Housing Commission	(316.66)
6252	09/17/14	10014190.3	Pitney Bowes	(405.96)
6253	09/17/14	10014190.5	Reserve Account	(281.40)
6254	09/17/14	10014430.04	Schindler Elevator Corp.	(33.78)
6255	09/17/14	10114190.5	TASB, Inc.	(3,000.00)
6256	09/17/14	10014610.3	Swidorski Bros Excavating LLC	(75,503.75)
6257	09/17/14	10014610.3	Nordlund & Associates, Inc.	(611.00)
6264	09/25/14	10014190.4	Staples Credit Plan	(66.82)
6267	09/25/14	10014430.07	Top Line Electric	(78.62)
12777	06/18/14	10012117.9	United Steel Workers	(112.18)
12820	08/13/14	10014410	Charles Revolt	(489.44)
12830	08/27/14	10012117.9	United Steel Workers	(111.64)
12831	08/27/14	10011111.3	West Shore Bank	(158.33)
12832	09/10/14	10014410	Anthony Mastrapasqua	(801.45)
12833	09/10/14	10014410	Kevin Helminiak	(952.09)
12834	09/10/14	10014110	Clinton E. Copus II	(2,124.08)
12836	09/10/14	10014110	Lorna J. Perski	(1,242.72)
12837	09/10/14	10014110	Beverly A. Pahoski	(727.55)
12838	09/10/14	10014410	Robert Krolczyk	(793.26)
12839	09/10/14	10014110	Monica Otis	(721.78)
12840	09/10/14	10012117.6	United Steel Workers	(3.00)
12841	09/10/14	10011111.3	West Shore Bank	(158.33)
12842	09/24/14	10014410	Anthony Mastrapasqua	(728.47)
12843	09/24/14	10014410	Kevin Helminiak	(958.19)
12844	09/24/14	10014110	Clinton E. Copus II	(2,124.09)
12846	09/24/14	10014110	Lorna J. Perski	(1,242.72)
12847	09/24/14	10014110	Beverly A. Pahoski	(727.54)
12848	09/24/14	10014110	Beverly A. Pahoski	(86.35)
12849	09/24/14	10014410	Robert Krolczyk	(720.27)
12850	09/24/14	10014110	Monica Otis	(721.77)
12852	09/24/14	10011111.3	West Shore Bank	(158.33)
			Total	(176,395.77)

Ending Balance 366,775.35

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 09/01/14
Statement Ending date: 09/30/14
Checkbook Name: Public Housing Checking

Bank Summary

Ending Bank Balance				366,775.35
Deposits and Credit Memos in transit				
173	09/30/14	10011122	September Cash Receipts	4,988.34
			Total	4,988.34
Checks and Debit Memos in transit				
4657	10/01/12	10012114	[redacted]	58.00
5083	04/03/13	10011122	[redacted]	23.00
5115	04/23/13	10014420	Culligan Water Clinic	109.90
5343	08/05/13	10012114	[redacted]	86.00
5523	11/01/13	10014221	[redacted]	50.00
5548	11/12/13	10011122	[redacted]	51.00
6090	07/03/14	10012114	[redacted]	142.00
6231	09/10/14	10012114	[redacted]	49.00
6235	09/10/14	10012114	[redacted]	88.00
6237	09/10/14	10012114	[redacted]	68.67
6241	09/17/14	10014310	City of Manistee	4,448.27
6245	09/17/14	10014330	DTE Energy	1,032.76
6250	09/17/14	10014420	McCardel Water Conditioning	131.20
6251	09/17/14	10014190.5	The PI Company	114.85
6258	09/17/14	10014610.3	Northern Analytical	2,400.00
6259	09/17/14	10014420	Blarney Castle Fleet Program	257.27
6260	09/25/14	10014130	Mika Meyers Beckett & Jones PLC	784.72
6261	09/25/14	10014190.3	Next IT	162.50
6262	09/25/14	10014182	Principal Financial Group	970.98
6263	09/25/14	10014182	Priority Health	13,929.82
6265	09/25/14	10014190.4	Staples Credit Plan	1,120.04
6266	09/25/14	10014433	Sun Life Financial	578.11
6268	09/25/14	10014182	VSP	179.90
12824	08/27/14	10014410	Charles Revolt	551.92
12835	09/10/14	10014410	Charles Revolt	551.92
12845	09/24/14	10014410	Charles Revolt	295.00
12851	09/24/14	10012117.9	United Steel Workers	113.59
12853	09/24/14	10012117.9	United Steel Workers	112.18
			Total	(28,460.60)
Ending Balance				343,303.09

Book Summary

G/L account: 10011111.2
G/L journal: Journal Entry
G/L period: 09/30/14

Total Adjustments:	0.00
Ending Balance	343,303.09

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number:
Statement Ending date: 09/30/14
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 09/01/14	11,438.95
Activity for the month:	
Total Debits (Deposits and Credit Memos)	633.79
Total Credits (Checks and Debit Memos)	-94.83
Unreconciled General Ledger Balance at 09/30/14	11,977.91
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 09/30/14	11,977.91

Bank

Balance per Bank Statement at 09/30/14	11,977.91
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 09/30/14	11,977.91

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 09/01/14
Statement Ending date: 09/30/14
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				11,280.62
Deposits and Credit Memos				
12831	08/27/14		West Shore Bank	158.33
12841	09/10/14		West Shore Bank	158.33
6249	09/17/14		Manistee Housing Commission	316.66
12852	09/24/14		West Shore Bank	158.33
181	09/30/14	10013610	HRA Interest	0.47
			Total	792.12
Checks and Debit Memos				
394	09/30/14	10012117.12	To record HRA transactions per Sept 2014 bank statement.	(94.83)
			Total	(94.83)
Ending Balance				11,977.91

Bank Summary

Ending Bank Balance	11,977.91
Ending Balance	11,977.91

Book Summary

G/L account: 10011111.3
G/L journal: Journal Entry
G/L period: 09/30/14

Total Adjustments:	0.00
Ending Balance	11,977.91

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number: 558567
Statement Ending date: 09/30/14
Checkbook Name: Money Market Savings

General Ledger

Balance per General Ledger (Account 10011111.4) at 09/01/14	54,967.42
Activity for the month:	
Total Debits (Deposits and Credit Memos)	2,106.55
Total Credits (Checks and Debit Memos)	-0.00
Unreconciled General Ledger Balance at 09/30/14	57,073.97
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 09/30/14	57,073.97

Bank

Balance per Bank Statement at 09/30/14	57,073.97
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 09/30/14	57,073.97

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 09/01/14
Statement Ending date: 09/30/14
Checkbook Name: Money Market Savings

Statement Summary

Beginning Balance				54,967.42
Deposits and Credit Memos				
6248	09/17/14		Manistee Housing Commission	2,102.00
182	09/30/14	10013610	MM Savings Interest	4.55
			Total	2,106.55
Ending Balance				57,073.97

Bank Summary

Ending Bank Balance	57,073.97
Ending Balance	57,073.97

Book Summary

G/L account: 10011111.4
G/L journal: Journal Entry
G/L period: 09/30/14

Total Adjustments:	0.00
Ending Balance	57,073.97

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 September 30, 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 September 30, 2014

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	78,539.12
Total Cash		78,539.12
Receivables		
1122 - Tenants Accounts Receivable		1,014.00
1129.3 - Accounts Receivable - DVG		1,748.00
1129.4 - Interfund Receivable - P/H		1,000.00
Total Receivables		3,762.00
Investments		
Total Investments		0.00
Prepaid Expenses & Other Assets		
Total Prepaid Expenses & Other Assets		0.00
Total Current Assets		82,301.12
CAPITAL ASSETS		
Land, Structures & Equipment		
1400.7 - Buildings		364,363.29
1400.98 - Accumulated Depreciation-DVG		(63,687.09)
Total Land, Structures & Equipment		300,676.20
TOTAL CAPITAL ASSETS		300,676.20
TOTAL ASSETS	$	382,977.32

Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of September 30, 2014

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
Accounts Payable		
2111 - Vendors and Contractors	$	124.80
2114 - Tenant Security Deposits		1,748.00
Total Accounts Payable		1,872.80
Accrued Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Accrued Liabilities		500,000.00
Total Current Liabilities		501,872.80
Non Current Liabilities		
Total Non Current Liabilites		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)		2,342.00
Total Unreserved Fund Balance		(118,895.48)
TOTAL EQUITY		(118,895.48)
TOTAL LIABILITIES/EQUITY	$	382,977.32

Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 9 Months Ended September 30, 2014

	1 Month Ended September 30, 2014	9 Months Ended September 30, 2014
Operating Income		
3110 - Dwelling Rental	1,328.00	11,184.00
3690 - Tenant Income	75.00	89.99
Total Operating Income	1,403.00	11,273.99
Operating Expenses		
Administration		
4150 - Travel Expense	0.00	254.13
4170 - Accounting Fees	124.80	1,185.70
4190.5 - Other Sundry-Misc.	2.00	67.16
Total Administration	126.80	1,506.99
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	825.00	7,425.00
Total Depreciation Expense	825.00	7,425.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	951.80	8,931.99
Net Income/(Loss)	1,276.20	9,767.00

Manistee Housing Commission
Cash Disbursements-DVG Journal

Date	Reference	Account	Description	Amount	Reference Total
09/03/14	2500	20014170	H.A.A.S., Inc.	124.80	124.80
09/30/14	MI078	20011111	CK 2500	(124.80)	(124.80)
				Transaction Balance	0.00

Total Debits 124.80 Total Credits 124.80 A/C Hash Total 40025281.000

Number of Transactions 2

Manistee Housing Commission
Cash Receipts - DVG Journal

Date	Reference	Account	Description	Amount	Reference Total
09/30/14	116	20011111	September Cash Receipts	389.00	
09/30/14	116	20011122	September TAR Collections	(389.00)	
				Transaction Balance	0.00

Total Debits 389.00 Total Credits 389.00 A/C Hash Total 40022233.000

Number of Transactions 2

Date	Reference	Account	Description	Amount	Reference Total
09/30/14	316	20011111	To record service fee per Sept 2014 bank statement.	(2.00)	
09/30/14	316	20014190.5	To record service fee per Sept 2014 bank statement.	2.00	
09/30/14	317	20011122	To record charges to tenants per Sept 2014 MSO.	1,403.00	
09/30/14	317	20013110	To record charges to tenants per Sept 2014 MSO.	(1,328.00)	
09/30/14	317	20013690	To record charges to tenants per Sept 2014 MSO.	(75.00)	
09/30/14	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
09/30/14	A1	20014800	To record estimated depreciation expense.	825.00	
09/30/14	RT1	20019996	To record units leased.	3.00	
09/30/14	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	0.00

Total Debits 2,233.00 Total Credits 2,233.00 A/C Hash Total 180129417.480

Number of Transactions 9

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20011111	**Cash - MSHDA**			78,276.92		
09/30/14	116		September Cash Receipts		389.00	
09/30/14	316		To record service fee per Sept 2014 bank statement.		(2.00)	
09/30/14	MI078		CK 2500		(124.80)	
					262.20	78,539.12
20011122	**Tenants Accounts Receivable**			0.00		
09/30/14	116		September TAR Collections		(389.00)	
09/30/14	317		To record charges to tenants per Sept 2014 MSO.		1,403.00	
					1,014.00	1,014.00
20011129.3	**Interfund - Due From**			1,748.00		
					0.00	1,748.00
20011129.4	**Interfund Receivable - P/H**			1,000.00		
					0.00	1,000.00
20011400.7	**Buildings**			364,363.29		
					0.00	364,363.29
20011400.98	**Accumulated Depreciation-DVG**			(62,862.09)		
09/30/14	A1	S	To record estimated depreciation expense.		(825.00)	
					(825.00)	(63,687.09)
20012111	**Vendors & Contractors**			(124.80)		
					0.00	(124.80)
20012114	**Tenant Security Deposits**			(1,748.00)		
					0.00	(1,748.00)
20012130	**Forgiveable Note - MSHDA**			(500,000.00)		
					0.00	(500,000.00)
20012806	**Unrestricted Net Assets**			(70,661.32)		
					0.00	(70,661.32)
20012806.4	**Invested in Capital Assets-DVG**			191,898.80		
					0.00	191,898.80
20013110	**Dwelling Rental**			(9,856.00)		
09/30/14	317		To record charges to tenants per Sept 2014 MSO.		(1,328.00)	
					(1,328.00)	(11,184.00)
20013690	**Tenant Income**			(14.99)		
09/30/14	317		To record charges to tenants per Sept 2014 MSO.		(75.00)	
					(75.00)	(89.99)

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20014150	**Travel Expense**			254.13		
					0.00	254.13
20014170	**Accounting Fees**			1,060.90		
09/03/14	2500	V	H.A.A.S., Inc.		124.80	
					124.80	1,185.70
20014190.5	**Other Sundry-Misc.**			65.16		
09/30/14	316		To record service fee per Sept 2014 bank statement.		2.00	
					2.00	67.16
20014800	**Depreciation - Current Year**			6,600.00		
09/30/14	A1	S	To record estimated depreciation expense.		825.00	
					825.00	7,425.00
20019996	**Actual Unit Months for REAC Submission**			24.00		
09/30/14	RT1	S	To record units leased.		3.00	
					3.00	27.00
20019997	**Actual Unit Months - Contra**			(24.00)		
09/30/14	RT1	S	To record units leased.		(3.00)	
					(3.00)	(27.00)

Current Profit/(Loss) 451.20 YTD Profit/(Loss) 2,342.00

Number of Transactions 13

The General Ledger is in balance 0.00

Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number:
Statement Ending date: 09/30/14
Checkbook Name: DVG Checking

General Ledger

Balance per General Ledger (Account 20011111) at 09/01/14	78,276.92
Activity for the month:	
Total Debits (Deposits and Credit Memos)	389.00
Total Credits (Checks and Debit Memos)	-126.80
Unreconciled General Ledger Balance at 09/30/14	78,539.12
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 09/30/14	78,539.12

Bank

Balance per Bank Statement at 09/30/14	78,539.12
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 09/30/14	78,539.12

Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 09/01/14
Statement Ending date: 09/30/14
Checkbook Name: DVG Checking

Statement Summary

Beginning Balance				78,276.92
Deposits and Credit Memos				
116	09/30/14	20011122	September Cash Receipts	389.00
			Total	389.00
Checks and Debit Memos				
316	09/30/14	20014190.5	To record service fee per Sept 2014 bank statement.	(2.00)
2500	09/03/14	20014170	H.A.A.S., Inc.	(124.80)
			Total	(126.80)
Ending Balance				78,539.12

Bank Summary

Ending Bank Balance	78,539.12
Ending Balance	78,539.12

Book Summary

G/L account: 20011111
G/L journal: Journal Entry - DVG
G/L period: 09/30/14

Total Adjustments:	0.00
Ending Balance	78,539.12

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-19
Authorization of Retirement

WHEREAS, the City of Manistee Housing Commission (CMHC) a Public Housing Authority (PHA), has employed Ms. Beverly Pahoski since September 22, 2006 as Administrative Assistant, and;

WHEREAS, CMHC is eliminating the full-time position of Administrative Assistant, and;

WHEREAS, CMHC recognizes the dedication and commitment of Ms. Pahoski as the Administrative Assistant, and;

WHEREAS, CMHC Personnel Committee has reviewed the potential of offering Ms. Pahoski an early retirement incentive and determined it is in the interest of both CMHC and Ms. Pahoski to make such an offer;

NOW, THEREFORE, on the motion of **Doug Parkes,** supported by **Donna Korzeniewski**, and voted upon as follows, **BE IT RESOLVED,** that the CMHC adopt the following resolution:

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners approves the adoption of the Enterprise Income Verification System Security Policies and Procedures policy.

IT IS FURTHER RESOLVED that the City of Manistee Housing Commission Board of Commissioners authorizes the Executive Director to maintain and otherwise update the Policy as authorized within the Policy.

Those voting in favor:
Doug Parkes Donna Korzeniewski Dale Priester

Those voting against:
None

Those absent or abstaining:
Elbert Purdon [Absent, Excused]

RESOLUTION DECLARED PASSED

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 7th of October 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 held on the of October 2014.

_____

Clinton McKinven-Copus, Secretary

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-20

Approval of Job Description Updates and Creation of Admin. Clerk I and II Positions

WHEREAS, the City of Manistee Housing Commission (CMHC) a Public Housing Authority (PHA), engaged the services of the Nelrod Consortium to review the structure of its management team, review existing management job descriptions and make recommendations to bring the CMHC management team in alignment with national PHA best practices, and;

WHEREAS, the Executive Director and the Personnel Committee have reviewed the recommendations and have determined to implement the recommendations;

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

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners approves the recommendation of the Personnel Committee and authorizes:

- Revisions to the job descriptions of [effective January 1, 2015]
  - Executive Director
  - Housing Coordinator
  - Bookkeeper/Financial Analyst
- Elimination of the full-time position of Administrative Assistant [effective January 1, 2015]
- Creation of the following part-time positions [effective November 18, 2014]
  - Administrative Clerk I 25 hours/week
  - Administrative Clerk II 30 hours/week

IT IS FURTHER RESOLVED that the Executive Director, in consultation with the Personnel Committee, is authorized to adjust job descriptions to conform to CMHC policies and procedures.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED PASSED

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 18th of November 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 held on the 18th of November 2014.

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Clinton McKinven-Copus, Secretary

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

JOB DESCRIPTION

Title: Executive Director
Reports To: Board of Commissioners
Department/Division: Executive Offices
FLSA Status: Exempt
Employment Status: Full-Time
Date: October 15, 2014

Position Summary
The Executive Director has total responsibility for administering, managing, maintaining, planning, and directing the Agency's programs. The Executive Director is responsible for the safekeeping of all property and records and is the Agency's primary liaison with the Board of Commissioners (BOC), HUD, and state and local entities. Responsible for the Agency receiving at least a satisfactory rating concerning HUD agency scoring systems such as Public Housing Assessment System (PHAS), Section 8 Management Assessment Program (SEMAP) and other future HUD required evaluation systems. The duties listed below illustrate the various types of work that may be performed. The omission of specific statements regarding duties does not exclude them from the position if the work is similar, related, or a logical assignment in association with this position.

Responsibilities
Performs the following and other related duties as assigned by the BOC.
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1. The Executive Director plans, develops, organizes, coordinates, delegates, supervises, and directs the implementation of the Agency's Housing programs.

2. Oversees and provides for safekeeping of the Agency's buildings, grounds, facilities, equipment, supplies, monies, files, records, documents, and reporting.

3. Supervises Agency Staff, providing ongoing assistance to current staff to support a positive and productive working environment. Makes recommendations for and oversees the selection, training, direction, supervision, utilization, discipline, and termination of Agency employees. Makes recommendations to the Board of Commissioners (BOC) for schedule of salary ranges, employee benefits, and periodic revisions. Reviews periodic reports on the accomplishment of assigned goals and objectives.

4. Oversees and ensures accurate preparation of all budgets and revisions. Revises and authorizes Agency expenditures and monitors funds for effective and efficient use.

5. Serves as Secretary/Treasurer to the Board of Commissioners, submitting budgets and informing Board of the status of activities and projects within the Agency; develops and proposes new policies or changes in existing policies; notifies the BOC of changes or proposed changes in federal, state or local legislation affecting the Agency; provides the BOC with information on evaluations of efficiency and effectiveness of Agency operations and provides recommendations for improvements.

6. Works with the BOC to develop the Agency's strategic and operational plans. Effectively develops organizational structures and plans and implements internal policies, programs, goals, and priorities.

7. Serves as liaison between the BOC and Agency staff. Acts as spokesperson for the BOC when so authorized by the BOC chairperson. Responds promptly to other BOC inquiries regarding Agency plans and operations.

8. Participates in negotiating contracts with outside agencies and companies for major maintenance services and management services. Executes contracts.

9. Makes policy, administrative, and management decisions concerning the daily operations of the Agency.

10. Identifies federal and non-federal funding sources to augment declining subsidy, helping to ensure the viability of housing and associated programs offered by the Agency.

11. Discusses Agency goals, priorities, problems, and concerns with officials, representatives, and members of the local government, news media, social and public service agencies, state government, and federal government.

12. Meets with residents concerning complaints and/or grievances after unresolved investigation and negotiations by designated staff and advises them of their rights to hearings according to the Agency's procedures.

13. Monitors, surveys, and inspects various aspects of the Agency's operations on a frequent and continuing basis, to obtain a general idea of conditions, appearance, problems, accomplishments, and results.

14. Monitors the Agency's compliance with federal, state, and local laws and regulations pertaining to the Agency. Prepares and submits reports and statistics required by such entities.

15. Addresses business and civic groups on matters pertaining to the Agency. Successfully maintains positive Agency image and working relationships with the community and local, state, and federal government officials.

16. Reviews and approves reports and other documents that are required by federal, state, and local jurisdictions.

17. Attends professional meetings, seminars, and conferences to keep abreast of new trends, activities, and concepts in Housing Programs. Supports, assists, and works with other Agencies and affiliated organizations in joint efforts, which are mutually beneficial, by participating in community activities and functions relevant to Agency objectives and by maintaining membership in appropriate community organizations.

18. Volunteer's new ideas, suggestions, and recommendations to HUD as desired. At the request of HUD, or affiliated groups, may assist in planning or development of seminars, conferences, and workshops. Reviews proposed laws or regulations and recommends changes or improvements.

19. Receives and reviews bids and executes contracts and serves as the Agency's procurement officer.

20. Prepares and sends lease-violation letters in a timely manner, prepares Magistrate Summons and Complaint Summary Ejectment paper and files with Magistrate, delivers appropriate, court documents to small claims court, prepares papers for WRITs, and records residents evicted for One-Strike policy.

21. Reviews and keeps updated on all applicable rules and regulations concerning assisted housing programs, as well as applicable local, State, and Federal laws, regulations, and codes, and Agency rules, regulations, and administrative plan.

22. Documents in writing appropriate events and activities.

23. Accountable for consistent adherence to strong Agency standards regarding the ethical, responsible, and appropriate use, care, and safeguarding of Agency materials, supplies, resources, and other assets.

24. Serves as Security Administrator and User Administrator for the HUD REAC system.

Education and Experience

A Bachelor's degree in Public Administration, Business Administration or Management or a closely related field from an accredited college or university and five years of responsible managerial experience in public housing or regulatory agency or an equivalent combination of education, training, and experience resulting in the ability to fulfill the essential job duties of the position.

Title: Executive Director

The following Certification(s) must be obtained within one (1) year of employment or other allowable period of hire as authorized by the Board of Commissioners:

- Public Housing Manager
- Uniform Physical Condition Standards (UPCS)
- Fair Housing
- Occupancy Standards
- Enterprise Income Verification System (EIV)
- Supervisory Maintenance

Knowledge and Skills

1. Thorough knowledge of the relationship of PHA's to other federal, state, and local jurisdictions and their abilities to provide funds or other support to the Agency.

2. PHM Certification from a bona fide Public Housing Manager Certification program or equivalent executive management certification is required within one year of hire or other allowable period of hire as authorized by the Board of Commissioners.

3. Thorough knowledge of Agency operating policies and procedures, pertinent HUD regulations, and federal, state, and local laws and regulations pertaining to housing authorities.

4. Thorough knowledge of the modern principles, practices, and techniques of personnel management, training, and performance evaluation.

5. Thorough knowledge of procurement regulations and OSHA requirements.

6. Must have Collective Bargaining and Certified Business Administration (CBA) skills.

7. Working knowledge of the laws and regulations governing bonded indebtedness, handling of bids, and the preparation and execution of contracts and agreements

8. General knowledge of the modern principles, practices, and techniques of maintenance and other functional areas within the Agency.

9. Thorough knowledge of the modern principles, practices, and techniques of budgeting and accounting, and of the function and operation of the construction industry.

10. Thorough knowledge of financing and development of new properties.

11. Skill in addressing the public and other bodies and presenting information in a clear, organized, and convincing manner.

12. Ability to accurately and completely document in writing appropriate events and activities.

13. Ability to plan, direct, and supervise the work of others, to delegate responsibility and authority, and to hold subordinates accountable for tasks assigned.

14. Ability to read and comprehend complex material.

15. Ability to analyze complex problems, interprets operational needs, and develops integrated, creative solutions.

16. Ability to manage complexities and competing proprieties. Ability to coordinate information and activities among groups with differing agendas, across multi-functional areas.

17. Ability to meet aggressive deadlines and juggle multiple priorities.

18. Ability to identify operational problems and develop effective solutions.

19. Ability to establish and maintain effective working relationships with subordinates, co-workers, and persons outside the Agency.

20. Ability to prepare clear and concise narrative and statistical reports and deal effectively with situations requiring tact and diplomacy, yet firmness.

21. Ability to operate appropriate Agency computer equipment and software packages.

Supervision Controls
The Executive Director may receive instructions from the Board of Commissioners or other governing or regulatory agency. The Executive Director routinely works without the direction of a supervisor and is free to develop methods, deadlines, priorities, and/or objectives. When instructions are received, they are usually specific and detailed because they apply to unusual and rarely occurring situations. Other instructions are usually in the form of BOC directives or policy statements. Normally the Executive Director makes independent decisions pertaining to situations not covered by specific guidelines, but the BOC or other employees are consulted in serious or unusual circumstances. The Executive Director's work is reviewed for progress and achievement of goals.

Under normal conditions, the Executive Director makes general assignments to department supervisors, specifying priorities, deadlines, and objectives. The Executive Director infrequently makes specific assignments to executive office staff. Assignments to executive office staff will include what is to be done, deadlines, quality, quantity, and priority. The Executive Director supervises professional, managerial, and clerical employees and monitors the work of multiple work units that perform related and/or unrelated work.

Guidelines
Guidelines followed by the Executive Director include published laws, regulations, handbooks, notices, contracts, agreements, codes, ordinances, policy directives from the Board of Commissioners, and technical assistance from HUD.

Upon personal initiative, the Executive Director obtains informal guidance and assistance from other Agencies, professional organizations, and housing-related groups.

The Executive Director performs duties by applying the basic principles of housing authority management and uses independent judgment in many decision-making situations. Routine decisions pertaining to the operation of the Agency, handling of funds, and personnel matters, are provided with specific guidelines in the form of internal operating policies and procedures, and federal, state, and local laws and regulations. The Executive Director is periodically monitored for compliance with existing guidelines by the BOC and HUD.

Complexity
1. The Executive Director performs a wide variety of tasks, which are not always clearly related.

2. The Executive Director makes decisions regarding unusual circumstances, conflicting data, and non-routine situations pertaining to the overall management and operation of the Agency.

3. Some tasks are difficult, such as dealing with life-threatening emergencies (inoperative gas or electric systems and crimes committed against residents).

4. Responding to residents, staff members, the BOC, City officials, news media, Congress, and the public on a continuing basis necessitates great patience, tact, and diplomacy.

5. Ever-changing laws and regulations require frequent updating and promulgation of Agency plans, policies, and procedures, particularly those affecting applicants and residents, such as the admission of aliens, federal selection preferences, and rent computations.

Scope and Effect
The Executive Director's leadership affects the Agency's image in the community, staff throughout the Agency, and the Agency's residents. Effective leadership in managing, operating, and maintaining housing programs has a positive impact on the Agency's overall mission: to provide its residents housing that is decent, safe and sanitary and programs and services that meet their needs. Successful accomplishment of that mission can result in betterment of housing in surrounding communities and provides a positive image in the community.

Personal Contacts
The Executive Director has contact with a broad range of individuals including: the news media; BOC; federal, state, and local government personnel; social service personnel; housing residents; the general public; various special interest groups; and all levels of Agency personnel. Most contacts with people outside the Agency are relatively unstructured and require tact and diplomacy on a routine basis. Regularly, contact requires negotiation and/or handling of controversial matters.

Contact with the public serves multiple purposes including: giving or gaining information, planning, coordinating, and advising motivating, influencing, directing persons or groups, and justifying, defending, negotiating, and resolving significant matters. Contact may occur in cooperative, antagonistic, or unresponsive situations.

Physical Requirements
1. Work is principally sedentary, but may involve some physical exertion during on-site visits with residents or staff members, inspections of Agency developments, sites, dwellings, or facilities, and travel to meetings, conferences, or workshops in other cities.

2. Must be able to sit or stand for up to eight hours at a time while performing essential work duties.

3. Must be able to bend, stoop, push, and pull in the performance of work-related duties (*e.g*. moving or carrying objects or materials).

4. Must be able to use fingers bilaterally and unilaterally to operate office-related equipment.

5. Must have vision and hearing corrected to be able to perform essential job functions.

6. Must be able to perform essential job functions in an environment that will sometimes include increased levels of work-related stress.

7. Must maintain punctuality and attendance as scheduled.

8. An employee may request a reasonable accommodation to mitigate any of the physical requirements listed above.

Work Environment
Work involves the normal risks or discomfort associated with an office environment and is usually in an area that is adequately cooled, heated, lighted, and ventilated. From time to time, it may involve visits to housing developments, sites, dwellings, or facilities.

Other Requirements
1. Must possess a Michigan driver's license and regularly participate in continuous improvement and education. Must maintain a good driving record.

2. May be required to work an unusual work schedule.
3. Must work with the highest degree of confidentiality.
4. Must be available for occasional overnight travel for training.
5. Must pass employment drug screening & criminal background check.

The City of Manistee Housing Commission is an Equal Opportunity Employer. This job description is subject to change and in no manner states or implies that these are the only duties and responsibilities to be performed. The duties herein are representative of the essential functions of this job. This job description reflects management's assignment of functions; however it does not prescribe or restrict tasks that may be assigned. Nothing in this document restricts management's right to assign or reassign duties and responsibilities at any time. The qualifications listed above are guidelines, other combinations of education and experience that could provide the necessary knowledge, skills, and abilities to perform the job may be considered at the discretion of the Board of Commissioners.

_____ _____
EMPLOYEE SIGNATURE DATE

_____ _____
MANAGER SIGNATURE DATE

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

JOB DESCRIPTION

Title: Housing Coordinator
Reports To: Executive Director
Department/Division: Administrative
FLSA Status: Non-Exempt
Employment Status: Full-Time
Date: October 15, 2014

Position Summary
Responsible for overall occupancy activities and record processing/maintenance related to intake, eligibility, selection, and admission of residents. Requires detailed knowledge of eligibility requirements and the determination of eligibility. Responsible for the Agency receiving at least a satisfactory rating concerning HUD agency scoring systems such as Public Housing Assessment System (PHAS) and other future HUD required evaluation systems. The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements regarding duties does not exclude them from the position if the work is similar, related, or a logical assignment in association with this position.

Responsibilities
Undertakes and performs the following and other work-related duties as assigned.

1. Courteously responds to inquiries concerning polices and practices associated with the application and/or re-examination processes for the low-rent program. Addresses applicant concerns regarding housing program, application processing, and waiting list placement.

2. Schedules, re-schedules, and conducts thorough applicant interviews and briefings for public housing assistance programs.

3. Helps applicants find available and/or appropriate assistance by explaining and informing them of rights, privileges, responsibilities, the documentary materials necessary to complete applications for appropriate programs, and by interpreting program criteria and objectives.

4. Retrieves and enters necessary data to/from the appropriate Agency computer system in a timely and accurate manner. Responsible for the accuracy and timeliness of all electronic data entered into/submitted to HUD's PIC system. Responsible for EIV system entries to verify resident provided income information and reduce income and rent determination errors.

5. Prepares files for applicants, calculates amount of rents, and places applicants on appropriate Agency waiting list, and prints waiting list for weekly review of eligible and/or pending status. Ensures expediency of processing, accuracy of documentation, and proper maintenance of waiting list.

6. Receives, reviews, verifies, substantiates, and researches a variety of eligibility data supplied by current or prospective residents including income, legal status, social services assistance, and performs background checks and/or submits to third-party verification source to obtain and/or verify background information.

7. Performs interim and eligibility notifications and determinations based on changes in resident income and family status. Performs annual eligibility recertification to ensure eligibility has been properly maintained. Calculates interim adjustments and prepares and distributes interim adjustment and annual recertification notices.

8. Consults with supervisor regarding evictions, income calculation, questions regarding Admissions and Continued Occupancy Policy (ACOP) for clarification.

9. Sends out notices of approval/disapproval and explains decisions if application denied. Prepares and sends unit offer letters and prepares move-in documents if approved.

10. Enters relevant data into appropriate HUD and/or Agency software/database in an accurate and timely manner.

11. Processes resident complaints, requests for additional services (*e.g.*, telephone, cable, etc.).

12. Ensures appropriate purging of files in accordance with Agency standards.

13. Processes resident notice to vacate, verifying forwarding address, and ensuring return of keys.

14. Schedules move in/move out inspections with resident and prepares and distributes inspection forms and/or notices for annual inspections. Creates work orders for Agency inspection of units as appropriate.

15. Identifies residents or household members required to participate in community service, prepares and sends initial contact letter for community service obligation with number of hours required, offers listing of places where community service obligation may be satisfied, and monitors and records resident observance of requirements.

16. Performs proper opening and closing procedures according to Agency standards.

17. Undertakes and performs other work-related duties as assigned including work in other functional areas to cover absences or provide relief, to equalize peak work periods, or otherwise balance the workload.

Education and Skills
High School diploma or GED equivalence required. Associate's Degree in Public Service or Business Administration from an accredited college or university is desired.

The following Certifications must be obtained within one (1) year of employment or other allowable period of hire as authorized by the Executive Director:

- Public Housing Manager
- Rent Calculation
- Fair Housing
- Occupancy Specialist
- Enterprise Income Verification System (EIV)
- Uniform Physical Condition Standards (UPCS)

Knowledge and Skills

1. Ability to learn federal, state, and local laws, rules, and regulations and Authority policies and procedures pertaining to public housing as appropriate to position.

2. Working knowledge of interviewing techniques and record maintenance.

3. Ability to meet and deal tactfully and courteously with the public.

4. Ability to understand and follow moderately complex written and oral instructions, communicate and relate to persons of diverse backgrounds and abilities.

5. Ability to make routine decisions in accordance with established administrative rules, regulations and policies, to explain the re-examination process to residents in an objective and impartial manner.

6. Working knowledge of the operation of the Authority's computer system and applicable software.

7. Knowledge of basic math principles sufficient to perform essential job functions.

8. Ability to prepare clear, concise reports and make appropriate recommendations within scope of responsibility.

9. Ability to use basic office equipment such as telephone, fax, copier, and computer.

10. Ability to communicate clearly, concisely, verbally and in writing.

11. Ability to establish and maintain an effective working relationship with other employees.

12. Ability to deal effectively with situations requiring tact and diplomacy.

Supervision Controls
The employee receives instructions from the Executive Director. Courses of action, deadlines, and priorities are established by procedure, the Executive Director, or the employee depending on the assignment. Routine duties are initiated by the employee without supervisory direction. Instructions to the employee may be general or specific in nature. Problems or situations not covered by instructions are referred to the Executive Director for resolution. The employee's work is reviewed periodically for accuracy, completion, and compliance with policies and procedures.

The employee has no supervisory responsibilities.

Guidelines
The employee follows existing regulations and Agency policies, and procedures. The employee may act independently in making decisions about the best course of action in routine situations. In situations for which there are no guidelines, the employee may adapt existing guidelines if applicable and make a decision based on the circumstances, or seek guidance from the supervisor. When new guidelines are required, the employee develops them in consultation with the supervisor.

Complexity
The employee performs a variety of routine and generally related tasks. The course of action is determined by established procedure, the supervisor, or the employee. Tasks frequently have to be coordinated, integrated, and/or prioritized. Some computer applications and rent calculations may be difficult to accomplish and require resourcefulness and extra effort by the employee. Decisions regarding unusual circumstances are referred to the Executive Director.

Scope and Effect
The employee's work affects other employees and residents throughout the Agency. Performing duties effectively, efficiently, and in a professional manner enhances relationships between residents and the Agency, and contributes to the Agency's overall ability to provide housing that is decent, safe and sanitary.

Personal Contacts
The employee's contacts include other Agency personnel, applicants, residents, vendors, contractors, and the general public. The purpose of these contacts is to give or exchange information, resolve problems provide services, motivate, justify, and make decisions.

Physical Requirements

1. Work is principally sedentary, but may involve some physical exertion, such as kneeling and crouching to obtain files and eyestrain from working with computers and other office equipment.

2. Must be able to establish and maintain effective working relationships with co-workers, residents, service agencies, and the general public in an environment that will sometimes include increased levels of work-related stress.

3. Must be able to sit or stand for up to eight hours at a time while performing work duties.

4. Must be able to bend, stoop, push, and pull in the performance of office-related duties (e.g. moving or carrying objects or materials such as files, computer printouts, reports, calculator, pencils, legal pads, etc.

5. Must be able to use fingers bilaterally and unilaterally to operate office equipment including computers, copiers, printers, facsimile machines, telephone, etc.

6. Must have vision and hearing corrected to be able to perform essential job functions.

7. Must be able to establish and maintain effective working relationships with co-workers and clients and perform essential job functions in an environment that will sometimes include increased levels of work-related stress.

8. Must maintain punctuality and attendance as scheduled.

9. An employee may request a reasonable accommodation to mitigate any of the physical requirements listed above.

Work Environment
Work involves the normal risks or discomfort associated with an office environment and is usually in an area that is adequately cooled, heated, lighted, and ventilated.

Other Requirements

1. Must possess a State of Michigan driver's license and regularly participate in continuous improvement and education. Must maintain a good driving record.

2. Must be available for occasional overnight travel for training.

3. Must pass employment drug screening.

4. Must pass criminal background check.

5. Must work with the highest degree of confidentiality.

The City of Manistee Housing Commission is an Equal Opportunity Employer. This job description is subject to change and in no manner states or implies that these are the only duties and responsibilities to be performed. The duties herein are representative of the essential functions of this job. This job description reflects management's assignment of functions; however it does not prescribe or restrict tasks that may be assigned. Nothing in this document restricts management's right to assign or reassign duties and responsibilities at any time. The qualifications listed above are guidelines, other combinations of education and experience that could provide the necessary knowledge, skills, and abilities to perform the job may be considered at the discretion of the Board of Commissioners.

_____ _____
EMPLOYEE SIGNATURE DATE

_____ _____
MANAGER SIGNATURE DATE

Job Description

Title: Bookkeeper**/**Financial Analyst
Reports To: Executive Director
Department/Division: Finance/Accounting
FLSA Status: Non-Exempt
Employment Status: Full-Time
Date: October 15, 2014

Position Summary
Serving as Bookkeeper, the incumbent is responsible for protecting the assets of the Agency and perform all financial functions required for the successful administration of all funds received by the Agency in accordance with HUD and by GAAP regulations. This is accomplished by conducting monthly bank reconciliations, preparing HUD subsidy drawdowns, calculating monthly assets, bookkeeping, and preparing reports, and preparing year-end, semi-annual, and quarterly reports. Within these functional areas this position is responsible for performance that positively contributes to the Agency receiving satisfactory ratings in HUD Agency performance evaluation systems, such as Public Housing Assessment System (PHAS), Section 8 Management Assessment Program (SEMAP), or other future HUD evaluation systems. The duties listed below are illustrations of the various types of work that may be performed. The omission of specific statements regarding duties does not exclude them from the position if the work is similar, related, or a logical assignment in association with this position.

Responsibilities
Undertakes and performs the following and other work-related duties as assigned.

<u>Accounts Payable Duties:</u>

1. Opens daily mail and stamps with date received. Verifies vendor number, purchase order number, property, quantity, price and general ledger account number from the related purchase order. Verifies that purchase order has been received by staff and the date received. Insures that payments to vendors are timely to take advantage of discounts.

2. Enters and posts invoices into the financial accounting system. Splits paid charges out to the site level. Ensures that all invoices balance to the batch total in the computer system and files.

3. Contacts vendors and/or staff to clarify information, requests information or alerts them of problems such as price variance or quantity discrepancy. Researches any past due invoices and/or statements.

4. Processes purchasing card transactions for all employees. Verifies that the receipts match statement, ensures that there is a purchase order for each item listed on the statement and that procurement requirements are followed. Contacts staff to clarify and/or request information. Enters all statements into the computer system.

5. Maintains vendor information, verifies that non-incorporated vendors are set up for 1099's and verifies vendor addresses. Verifies amount to be reported on 1099's, prints and mails 1099's to vendors; sends 1096 form to IRS by deadline.

6. Selects invoices to be paid, prints, folds, mails checks and direct deposit notices. Sends positive pay check information to the bank; and sends electronic payment files to the bank.

7. Stops payment, voids and reissues lost or incorrect payments. Researches checks information in the bank software. Checks the bank daily for any fraudulent checks.

Accounts Receivable Duties:

8. Processes and maintains resident vacated accounts.

9. Reviews and verifies completed work orders to ensure that accurate billing was charged.

10. Issues, maintains and files correspondence regarding returned NSF checks. Implements and ensures collection policies and procedures are followed. Responsible for posting write-off of collection losses for uncollectible receivables, when deemed necessary and approved by Board of Commissioners.

11. Maintains and monitors delinquent rent roll and late payment charges, and initiates eviction process when warranted in accordance with Agency policies and procedures.

12. Tracks delinquent accounts to determine charge offs. Process necessary paperwork to send account to the collection agency; Prepares & files warrants and posts warrant fees to accounts and locks each account for non-payment.

13. Responsible for monitoring meter readings and maintaining accurate utility consumption records and reports; Records and bills tenants for excess utility charges monthly.

14. Responsible for monitoring, restoring and posting fees for utility disconnects.

Payroll Duties:

1. Verifies and accurately processes payroll records for all new employees, including W-4 information. Maintains calendar indicating scheduled pay increases and dates when employees are to be added to benefits programs that require payroll deductions.

2. Reviews and checks addition and information in employee time reports. Checks with supervisors if/when there are discrepancies in terms of unclear arithmetic differences, authorized overtime, shift differentials, or reasons for absences, either paid or unpaid.

3. Updates payroll records into payroll data system in a timely manner to reflect modifications in personnel actions (*e.g.*, withholdings, benefits, and direct deposits, etc.)

4. Accurately enters payroll data into third-party payroll services system from approved timesheets on a bi-weekly basis for check preparation. Pre-audits input data and verifies authenticity of output in payroll and file maintenance.

5. Generates General Ledger (GL) interface report using applicable software and other benefit reports on third-party software. May assist Fee Accountant in reconciling Employer's Quarterly Federal Tax Return (Form 941) and other payroll related accounts for GL as needed.

6. Prepares check requests for applicable deductions such as, unemployment Insurance, Workers' Compensation, city, state, school district, and federal taxes, Retirement System, health and disability insurance, life insurance, supplementary employee-funded insurance, child support, garnishment, IRS levy, and any other mandatory and/or voluntary payroll deductions.

7. Prepares reports that detail labor distribution, overtime hours worked, Paid Time Off (PTO) taken, etc. Confirms employee leaves balance with supervisors as appropriate.

8. Maintains computer reports of employee deductions detailing check requests and/or to support entries regarding employee benefits, including Disability, supplementary insurance, life, and health insurance payments.

9. Calculates and maintains control totals to assure correctness of bi-weekly payrolls as well as bi-weekly, quarterly, and annual payroll reports.

10. Responds to payroll-related requests for employment verifications, unemployment data, and salary history for Workers' Compensation calculations in a timely manner.

11. May be responsible for non-routine, unscheduled payroll transactions, requesting stop-payment orders and/or reissue of replacement checks.

12. Administers and coordinates various employee benefit programs, such as group insurance, life, medical, dental, vision, accident and disability insurance, and retirement savings. Conducts and/or coordinates employment information presentations/materials and enrollments.

13. Coordinates procedures to initiate participation in benefits programs such as pensions, disability insurance, medical, and life insurance.

14. Initiates medical and option forms and affidavits, arranges for their completion and submission within time limits.

15. Verifies the calculation of the monthly premium statements for all group insurance policies and maintains statistical data relative to premiums, claims, and costs. Resolves administrative problems with the carrier representatives.
16. Establishes recordkeeping and retrieval methods in compliance with governmental and Agency regulations and policies.

17. Participates in preparation of employee census to get quotes from insurers and providers of health benefits on an annual basis or as needed. Participates in selection of appropriate carriers on the basis of quotes, benefits offered, and previous Agency experience. Assists in determining whether changes in coverage should be made and whether cost sharing between Agency and employees can continue at the same level.

18. Complies with the provisions of COBRA, HIPAA, and ERISA.

19. Reviews payroll records to ensure that employee deductions are made accurately, and checks to ensure that these and Agency contributions are forwarded to providers in a timely manner.

20. Responsible for Capital Funds Program (CFP) management (i.e. CFP draws for invoices, close outs, tracking etc.)

21. Prepares annual budget to be reviewed by the Executive Director.

22. Assist Executive Director with audits and other projects that require higher level work and problem solving.

23. Accountable for consistent adherence to strong Agency standards regarding the ethical, responsible, and appropriate use, care, and safeguarding of Agency materials, supplies, resources, and other assets.

24. Performs other duties as required including work in other functional areas to cover absences or relief, to equalize peak work periods, or otherwise balance the workload.

Education and Experience
Two-year Associate's degree in Accounting preferred from an accredited college or university or graduate of a licensed business college with two (2) years of progressively responsible experience in bookkeeping, accounting, finance, or closely related field or an equivalent combination of education and experience.

Knowledge and Skills

1. Good knowledge of GAAP, basic bookkeeping principles, recordkeeping procedures, budgeting, cost allocation, auditing, and financial reporting.

2. Ability to perform general financial analysis.

3. Ability to perform a job independently upon receiving general instructions.

4. Ability to read papers, periodicals, journals, manuals, dictionaries, thesauruses and encyclopedias which may include those designated and available on the internet.

5. Intermediate mathematical ability for working with real numbers, fractions, percentages, ratios/proportions and measurements.

6. Must be knowledgeable in State requirements regarding Sales and Use Tax, 1099 IRS rules and general accounting principles

7. Intermediate writing skills necessary for report writing, business letters, expositions and summaries with proper format, punctuation, spelling and grammar, using all parts of speech.

8. Considerable skills in operating appropriate Agency computer equipment, applicable software such as Microsoft Outlook, Excel and Word and general office machines including 10-Key calculator.

9. Ability to deal effectively with sensitive and confidential information.

10. Ability to establish and maintain effective, professional and tactful working relationships with co-workers and persons outside the Agency.

Supervision Controls

The employee receives instructions from the Executive Director. Courses of action, deadlines and priorities are established by policy, procedure, rules or regulations, depending upon the assignment. Routine duties are initiated by the employee without direct supervision. The Bookkeeper has no supervisory duties.

Guidelines

Guidelines include established federal regulations, policies and procedures, traditional practices, reference materials such as dictionaries, desk manuals, handbooks and the Internet. If guidelines do not cover a situation, the employee consults the supervisor. Sound judgment, consistency and accuracy are needed to successfully perform duties.

Complexity

The employee performs a variety of routine and generally related tasks. The course of action is determined by established procedure, the supervisor, or the employee. Tasks have to be coordinated, integrated, and/or prioritized to be accomplished within set deadlines. Routine work is relatively structured and problems may require consultation with the supervisor.

Scope and Effect

The employee's work affects the Agency's credit standing and budget. Successful accomplishment of tasks by the employee can enhance the Agency's ability to provide housing that is decent, safe, and sanitary, and to render adequate services for its residents.

Personal Contacts

The employee has contact with co-workers, residents, vendors and business firms. Personal contacts serve multiple purposes including: giving or gaining information and resolving problems.

Physical Requirements

1. Must be able to simultaneously sit and/or stand for up to eight hours at a time while preforming work duties.
2. Work is principally sedentary, but may involve some physical exertion, such as kneeling, crouching, or lifting to obtain files and records, and eyestrain from working with computers and other office equipment
3. Must be able to bend, stoop, push, and pull in the performance of office-related duties
4. Must be able to use fingers bilaterally and unilaterally to operate office equipment
5. Must have vision and hearing corrected to be able to perform essential job functions
6. Must be able to perform essential job functions in an environment that will sometimes include increased levels of work-related stress
7. Must be able to maintain punctuality and attendance as scheduled
8. An employee may request a reasonable accommodation to mitigate any of the physical requirements listed above.

Work Environment

Work involves the normal risks or discomfort associated with an office environment and is usually in an area that is adequately cooled, heated, lighted and ventilated.

Other Requirements

1. Must possess a Michigan driver's license and regularly participate in continuous improvement and education. Must maintain a good driving record.
2. May be required to work an unusual work schedule.
3. Must work with the highest degree of confidentiality.
4. Must be available for occasional overnight travel for training.
5. Must pass employment drug screening & criminal background check.

The City of Manistee Housing Commission is an Equal Opportunity Employer. This job description is subject to change and in no manner states or implies that these are the only duties and responsibilities to be performed. The duties herein are representative of the essential functions of this job. This job description reflects management's assignment of functions; however it does not prescribe or restrict tasks that may be assigned. Nothing in this document restricts management's right to assign or reassign duties and responsibilities at any time. The qualifications listed above are guidelines, other combinations of education and experience that could provide the necessary knowledge, skills, and abilities to perform the job may be considered at the discretion of the Board of Commissioners.

_____ _____
EMPLOYEE SIGNATURE DATE

_____ _____
MANAGER SIGNATURE DATE

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

JOB DESCRIPTION

Title: Administrative Clerk I
Reports To: Executive Director
Department/Division: Administrative
FLSA Status: Non-Exempt
Employment Status: Part-Time
Date: October 15, 2014

Position Summary
Responsible for administering the work order system and for providing clerical support functions. Responsible for the Agency receiving at least a satisfactory rating concerning HUD agency scoring systems such as Public Housing Assessment System (PHAS) and other future HUD required evaluation systems. The duties listed below are illustrations of the various types of work that may be performed. The omission of specific statements regarding duties does not exclude them from the position if the work is similar, related, or a logical assignment in association with this position.

Responsibilities
Undertakes and performs the following and other work-related duties as assigned.

1. Answers multi-line telephone in a courteous manner and takes messages, transfers calls to voice mail, or refers calls to other employees or departments as appropriate.

2. Receives communications via the telephone, internet, fax, and in person and elicits sufficient facts and details to clarify indefinite or obscurely stated requests. Exerts maximum effort to provide information to requester within area of expertise and parameters defined by supervisor. Refers complex inquiries to appropriate personnel.

3. Welcomes on-site visitors, determines nature of business, and announces visitors to appropriate personnel.

4. May receive, open, sort, and route incoming mail, faxes, internal memorandums and other publications.

5. Administers work order system as follows:

    a. Receives incoming maintenance calls/notices concerning needed maintenance repairs of routine or emergency nature and responds in a courteous manner. Responds to process requests in a timely manner.

    b. Determines nature of work orders and separates emergency, urgent, and general/routine work orders by category.

    c. Accurately enters all work orders into the system and provides work order notification and tracking number to maintenance personnel and/or Housing Coordinator as appropriate to the situation.

    d. Dispatches Maintenance staff work orders and follows up on work progress as necessary.

    e. May review inspection results and code enforcement reports and generate follow-up work orders as appropriate.

6. Maintains departmental files as follows:

    a) Sorts or classifies information according to guidelines such as content, purpose, user criteria, or chronological, alphabetical, or numerical order.

b) Stores paper documents and information by preparing folders and labels, rearranging materials for space allotment, and filing information in a timely and accurate manner, ensuring records are in proper order and all files are properly labeled.

c) Ensures electronic storage media is filed efficiently and is readily accessible for retrieval by authorized personnel.

d) Maintains filing systems integrity by adhering to departmental filing system policies and procedures.

e) Performs periodic inspections of materials or files in order to ensure correct placement, legibility, and proper condition.

7. Hands out applications for waiting list and enters data into the computer system; prepares file.

8. Prepares recertification notification letters, prepares recertification packets for residents and assists residents with completing the packets.

9. Prepares leases and checks for accuracy and maintains tenant files.

10. Provides clerical support to assist designated departmental staff in the completion of their duties and responsibilities.

11. Effectively uses word processing and other applicable software and hardware to accurately type, format, revise material such as correspondence, reports, statistical tables, proposals, and forms from rough draft, corrected copy, or previous version displayed on screen.

12. Reads instructions accompanying material or follows verbal instructions to determine format desired, number of copies needed, priority, and other requirements.

13. Maintains security of confidential materials.

14. Accountable for consistent adherence to strong Authority standards regarding the ethical, responsible, and appropriate use, care, and safeguarding of Authority materials, supplies, resources, and other assets.

Education and Experience

High School diploma or possession of a certificate of equivalence of High School Achievement (GED) and at least two (2) years experience as a Receptionst, Secretary, or an equivalent combination of education, training, and experience resulting in the ability to fulfill the essential job duties of the position.

The following Certifications must be obtained within one (1) year of employment or other allowable period of hire as authorized by the Executive Director:

- Rent Calculation
- Fair Housing
- Enterprise Income Verification System (EIV)

Knowledge and Skills

1. Good knowledge of general office practices and procedures, including business English and arithmetic.

2. Skilled in operating computer equipment, applicable Agency software, and general office machines.

3. Ability to communicate clearly, concisely, orally and in writing.

4. Ability to meet and deal tactfully and courteously with the public and to establish and maintain effective working relationships with other employees and residents.

5. Ability to deal effectively with sensitive and confidential information.

6. Ability to: understand and follow moderately complex written and oral instructions.

Supervision Controls
The employee receives assignments and instructions from the Executive Director. Course of action, deadlines, and priorities may be established by procedure, the supervisor, or the employee, depending on the assignment. The employee initiates routine activities without supervisory direction. Problems or situations not covered by instructions are normally referred to the supervisor for resolution. The employee's work is reviewed for accuracy, completion, and compliance with policies and procedures. The employee has no supervisory responsibilities.

Guidelines
The employee performs routine duties by following established HUD and Authority policies and procedures. These guidelines cover most job-related situations and the employee may use independent judgment in making decisions within area of expertise and parameters defined by the supervisor.

Complexity
The employee performs a variety of routine and generally related tasks. The course of action is determined by established procedure, the supervisor, or the employee. Tasks frequently have to be coordinated, integrated, and/or prioritized. Some computer applications may be difficult to accomplish and require resourcefulness and extra effort by the employee. Decisions regarding unusual circumstances are referred to the supervisor.

Scope and Effect
The employees work affects the other Agency employees, and the perception of the Agency by clients and the general public. The employee's contributes to the smooth functioning of the department and Agency through efficient organization of assigned files/records and maintenance of the work order system. Performing duties effectively, efficiently, and in a professional manner enhances relationships between the Agency and its clients and contributes to the Agency's overall ability to provide housing that is decent, safe, and sanitary.

Personal Contacts
The employee has continuing contact with other Agency employees, residents, the general public, and vendors. Most contacts are structured in nature and the employee is expected to use normal tact and courtesy.

Physical Requirements
1. Work is principally sedentary, but may involve some physical exertion, such as kneeling, crouching, or lifting to obtain files and records, and eyestrain from working with computers and other office equipment.

2. Must be able to sit and/or stand for up to eight hours at a time while performing work duties.

3. Must be able to bend, stoop, push, and pull in the performance of work-related duties.

4. Must be able to use fingers bilaterally and unilaterally to operate job-related equipment.

5. Must have vision and hearing corrected to be able to perform essential job functions.

6. Must be able to perform essential job functions in an environment that will sometimes include increased levels of work-related stress.

7. Must maintain punctuality and attendance as scheduled.

8. An employee may request a reasonable accommodation to mitigate any of the physical requirements listed above.

Work Environment
Work involves the normal risks or discomfort associated with an office environment and/or warehouse environment and is usually in an area that is adequately cooled, heated, lighted, and ventilated.

Other Requirements

1. Must possess a State of Michigan driver's license and regularly participate in continuous improvement and education. Must maintain a good driving record.

2. Must be available for occasional overnight travel for training.

3. Must pass employment drug screening.

4. Must pass criminal background check.

5. Must work with the highest degree of confidentiality.

The City of Manistee Housing Commission is an Equal Opportunity Employer. This job description is subject to change and in no manner states or implies that these are the only duties and responsibilities to be performed. The duties herein are representative of the essential functions of this job. This job description reflects management's assignment of functions; however it does not prescribe or restrict tasks that may be assigned. Nothing in this document restricts management's right to assign or reassign duties and responsibilities at any time. The qualifications listed above are guidelines, other combinations of education and experience that could provide the necessary knowledge, skills, and abilities to perform the job may be considered at the discretion of the Board of Commissioners.

_____ _____
EMPLOYEE SIGNATURE DATE

_____ _____
MANAGER SIGNATURE DATE

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

JOB DESCRIPTION

Title: Administrative Clerk II
Reports To: Executive Director
Department/Division: Administrative
FLSA Status: Non-Exempt
Employment Status: Part-Time
Date: October 15, 2014

Position Summary
Performs clerical work requiring application of various work methods and procedures, and familiarity with departmental functions, policies, and practices. Maintains a variety of files and filing systems, division records retention systems, and materials storage and/or destruction. Prepares, maintains and updates various records. The duties listed below illustrate the various types of work that may be performed. The omission of specific statements regarding duties does not exclude them from the position if the work is similar, related, or a logical assignment in association with this position.

Responsibilities
Performs other the following and other work-related duties as assigned.

1. Collects payments for rent and other services from residents and issues receipts. Posts transactions and prepares and makes deposits.

2. Maintains an accurate cash drawer and balances daily.

3. Posts various daily transactions including rent adjustments, miscellaneous charges, security deposits and move-outs to resident accounts and makes sure items are posted accurately.

4. Runs reports on a daily basis for outstanding balances, deposits, adjustments and documents the adjustments with proper documentation. Assures that everything balances before running the end of day report.

5. Processes vehicle registration information, and pet registrations, etc. as appropriate and in accordance with Agency rules and policies.

6. Tracks, posts and updates turnover and vacancy reports.

7. Assists with processing applications for housing.

8. Responsible for issuing keys and maintaining the key log on a daily basis.

9. Ensures appropriate purging of files in accordance with Agency standards.

10. Greets and interacts with customers and provides information needed and/or directs them to appropriate staff person in a timely and courteous manner.

11. Prepares application, recertification and new move in packages and other forms necessary for lease process.

12. Receives incoming maintenance calls/notices concerning needed maintenance repairs of routine or emergency nature and responds in a courteous manner. Responds to process requests in a timely manner.

13. Determines nature of work orders and separates emergency, urgent, and general/routine work orders by category.

14. Accurately enters all work orders into the system and provides work order notification and tracking number to maintenance personnel as appropriate to the situation.

15. May add a database code to serve as a marker for an invalid resident complaint (*i.e.*, a complaint that did not justify work by maintenance staff).

16. May add an indicator to the work order database to show that a lease violation is the source of the work order request and to track and identify costs due to violations.

17. Keeps a daily log tracking work orders generated, closed, and in progress. Updates status of all pending work orders and prepares report for Executive Director.

18. Dispatches Maintenance staff work orders and follows up on work progress as necessary.

19. May add an indicator to the work order database to show that a lease violation is the source of the work order request and to track and identify costs due to violations. May analyze by frequency and type of lease violation for purposes of initiating preventive maintenance activities and tracking repeat problems.

20. Reviews inspection results and code enforcement reports and generates follow-up work orders as appropriate.

21. Requisitions and maintains office supplies inventory by checking stock to determine inventory level, anticipating needed supplies, expediting orders, and verifying receipt of supplies. Maintains appropriate records and purchase order system.

22. Coordinates and tracks new move-in/move-out, housekeeping, UPCS inspections, and re-inspections.

23. Accountable for consistent adherence to strong Agency standards regarding the ethical, responsible, and appropriate use, care, and safeguarding of Agency materials, supplies, resources, and other assets.

24. Undertakes and performs other work-related duties as assigned including work in other functional areas to cover absences or provide relief, to equalize peak work periods, or otherwise balance the workload.

Education and Experience

High school diploma or possession of a certificate of equivalence for High School Achievement (G.E.D.) with two (2) years of relevant experience or an equivalent combination of education and experience sufficient to fulfill essential position functions.

The following Certifications must be obtained within one (1) year of employment or other allowable period of hire as authorized by the Executive Director:

- Rent Calculation
- Fair Housing
- Enterprise Income Verification System (EIV)

Knowledge and Skills

1. Thorough knowledge of basic bookkeeping principles, recordkeeping procedures and applicable financial reporting.

2. Ability to make complex arithmetic computations involving fractions, decimals, and percentages rapidly and accurately.

3. Considerable skills in operating appropriate Agency computer equipment, applicable software, and general office machines; including 10 - key by touch.

4. Good knowledge of general office practices and procedures, including business English and arithmetic.

5. Working knowledge of applicable Agency policies and procedures.

6. Good skills in operating computer equipment, applicable Agency software, and general office machines.

7. Ability to communicate clearly, concisely, orally and in writing.

8. Ability to deal effectively with sensitive and confidential information.

9. Ability to: understand and follow moderately complex written and oral instructions.

Supervision Controls
The Administrative Clerk II receives instructions and work assignments from the Executive Director. Methods of accomplishing work are generally at the discretion of the employee and the employee may determine priorities within established deadlines. Instructions to the Administrative Clerk II may be general or specific in nature. The employee keeps the Executive Director informed of work progress and finished work is closely reviewed for accuracy, completion, and compliance with policies and procedures.

The employee has no supervisory responsibilities.

Guidelines
The employee performs routine duties by following established HUD and Agency policies and procedures. These guidelines cover most job-related situations and the employee may use independent judgment in making decisions within area of expertise and parameters defined by the supervisor.

Complexity
The employee performs a variety of routine and generally related tasks. The course of action is determined by established procedure, the supervisor, or the employee. Tasks frequently have to be coordinated, integrated, and/or prioritized. Some computer applications may be difficult to accomplish and require resourcefulness and extra effort by the employee. Decisions regarding unusual circumstances are referred to the supervisor.

Scope and Effect
The employees work affects the supervisors, other Agency employees, and the perception of the Agency by clients and the general public. Performing duties effectively efficiently, and in a professional manner enhances relationships between the Agency and its clients and contributes to the Agency's overall ability to provide housing that is decent, safe, and sanitary.

Personal Contacts
Most of the employee's contacts are with Agency employees, clients, and the general public. The purpose of the contacts is to give or exchange information, provide services, make decisions, motivate, negotiate, and resolve problems. Most contacts are structured or confidential in nature and the employee is expected to use normal tact and courtesy.

Physical Requirements
1. Work is principally sedentary, but may involve some physical exertion, such as kneeling, crouching, or lifting to obtain files and records, and eyestrain from working with computers and other office equipment.

2. Must be able to sit or stand for up to eight hours at a time while performing work duties.

3. Must be able to bend, stoop, push, and pull in the performance of office-related duties.

4. Must be able to use fingers bilaterally and unilaterally to operate office equipment.

5. Must have vision and hearing corrected to be able to perform essential job functions.

6. Must be able to perform essential job functions in an environment that will sometimes include increased levels of work-related stress.

7. Must maintain punctuality and attendance as scheduled.

Work Environment
Work involves the normal risks or discomfort associated with an office environment and is usually in an area that is adequately cooled, heated, lighted, and ventilated.

Other Requirements

1. Must possess a Michigan driver's license and regularly participate in continuous improvement and education. Must maintain a good driving record.

2. May be required to work an unusual work schedule.

3. Must work with the highest degree of confidentiality.

4. Must be available for occasional overnight travel for training.

5. Must pass employment drug screening & criminal background check.

The City of Manistee Housing Commission is an Equal Opportunity Employer. This job description is subject to change and in no manner states or implies that these are the only duties and responsibilities to be performed. The duties herein are representative of the essential functions of this job. This job description reflects management's assignment of functions; however it does not prescribe or restrict tasks that may be assigned. Nothing in this document restricts management's right to assign or reassign duties and responsibilities at any time. The qualifications listed above are guidelines, other combinations of education and experience that could provide the necessary knowledge, skills, and abilities to perform the job may be considered at the discretion of the Board of Commissioners.

_____ _____
EMPLOYEE SIGNATURE DATE

_____ _____
MANAGER SIGNATURE DATE

City of Manistee
Housing Commission
273 6th Avenue, Manistee, Michigan 49660
PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-21
Amending of the 2015 Operating Budget

WHEREAS, the City of Manistee Housing Commission (CMHC) a Public Housing Authority (PHA), has eliminated the full-time position of Administrative Assistant and added two part-time Administrative Clerk positions, and;

WHEREAS, CMHC adopted the 2015 Fiscal Year Operating Budget on September 2, 2014, and;

WHEREAS, the budget adopted on September 2, 2014 did not include the changes in management staff;

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

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners amends the 2015 Fiscal Year Operating Budget as follows:

- Line 4110—Administrative Salaries from $106,780.00 to $108,395.00
- Line 4110—Administrative Hourly Wages from $55,120.00 to $63,024.00
- Line 4182—Employee Benefits-Admin from $55,351.36 to $63,804.46 [reflects payment of previously uncompensated benefits]
- Total Operating Expenses from $1,115,698.36 to $1,133,670.46

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED PASSED

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 18th of November 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 held on the 18th of November 2014.

_____

Clinton McKinven-Copus, Secretary

FY 2015 Budget	Original	Ammended
as recommended by personnel committee		
	2015	2015
Total Units: 214	Annual	Annual
Operating Income		
Rental Income		
3110-Dwelling Rental	$600,000.00	$600,000.00
3120-Excess Utilities	$8,000.00	$8,000.00
Total Rental Income	$608,000.00	$608,000.00
Revenues-HUD PHA Grants		
3401.1-Operating Grants	$40,000.00	$40,000.00
3401.2-Operating Subsidy	$395,000.00	$395,000.00
Total HUD PHA Grants	$435,000.00	$435,000.00
Nonrental Income		
3610-Interest Income-Gen. Fund.	$1,300.00	$1,300.00
3689-Tenant Income-Cable TV	$50,000.00	$50,000.00
3690-Tenant Income	$29,000.00	$29,000.00
3690.1-Non-Tenant Income	$5,500.00	$5,500.00
3690.4-Laundry Income	$9,500.00	$9,500.00
3690.6-Fraud Recovery Revenue	$2,400.00	$2,400.00
3690.8-Health Reimbursement Retiree	$0.00	$0.00
3690.9-Management Fee (DVG)	$9,000.00	$9,000.00
Total Nonrental Income	$106,700.00	$106,700.00
Total Operating Income	**$1,149,700.00**	**$1,149,700.00**
Operating Expenses		
Routine Expenses		
Administration		
4110-Administrative Salaries	$ 106,780.00	$ 108,395.00
4110-Administrative Hourly Wages	$ 55,120.00	$ 63,024.00
4182-Employee Benefits-Admin	$ 55,351.36	$ 52,413.20
Accumulated + 2015 Sick Time		$8,849.93
Accumulated + 2015 Vacation Time		$2,541.33
4111 - Admin Wage-Contracted	$0.00	$0.00
4130-Legal Expenses	$20,400.00	$20,400.00
4130.1 Legal fees - Evictions	$0.00	$0.00
4130.2 Legal fees - Labor	$0.00	$0.00
4130.3 Legal fees - Other	$0.00	$0.00
4140-Staff Training	$5,000.00	$5,000.00
4150-Travel Expenses	$2,000.00	$2,000.00
4170-Accounting Fees	$10,200.00	$10,200.00
4171-Auditing	$8,700.00	$8,700.00
4172-Consulting	$0.00	$0.00
4185-Telephone	$17,000.00	$17,000.00

FY 2015 Budget	Original	Ammended
as recommended by personnel committee		
	2015	2015
Total Units: 214	Annual	Annual
4190.1-Publications	$1,200.00	$1,200.00
4190.2-Membership Dues and Fees	$1,100.00	$1,100.00
4190.3-Admin Service Contracts	$18,000.00	$18,000.00
4190.4-Office Supplies	$9,600.00	$9,600.00
4190.5-Other Sundry-Misc	$10,800.00	$10,800.00
4190.8-Postage	$4,200.00	$4,200.00
Total Administration	$325,451.36	$343,423.46
Tenant Services		
4220-Rec., Pub., & Other Services	$5,200.00	$5,200.00
4221- Resident Employee Stipends	$10,600.00	$10,600.00
4222-Employee Benefits - Tenant Services	$0.00	$0.00
4230-Contract Costs: Cable & Other	$50,805.00	$50,805.00
Total Tenant Services	$66,605.00	$66,605.00
Utilities		
4310-Water & Sewer	$42,800.00	$42,800.00
4320-Electricity	$108,000.00	$108,000.00
4330-Gas	$28,800.00	$28,800.00
Total Utilities	$179,600.00	$179,600.00

FY 2015 Budget	Original	Ammended
as recommended by personnel committee		
	2015	2015
Total Units: 214	Annual	Annual
Ordinary Maint. & Operation		
4410-Labor, Maintenance	$106,080.00	$106,080.00
4420-Materials	$51,600.00	$51,600.00
4430.02-Heating & Cooling Contracts	$18,000.00	$18,000.00
4430.03-Snow Removal Maintenance	$10,000.00	$10,000.00
4430.04-Elevator Contracts	$16,700.00	$16,700.00
4430.05-Landscape & Grounds Maintenance	$1,200.00	$1,200.00
4430.06-Unit Turnaround Contracts	$20,400.00	$20,400.00
4430.07-Electrical Contracts	$7,000.00	$7,000.00
4430.08-Plumbing Contracts	$3,600.00	$3,600.00
4430.09-Extermination Contracts	$2,000.00	$2,000.00
4430.01-City Inpsections	$0.00	$0.00
4430.11-Routine Maintenance Contracts	$7,000.00	$7,000.00
4430.12-Miscellaneous Contracts	$15,000.00	$15,000.00
4431-Garbage Removal	$14,000.00	$14,000.00
4433-Employee Benefits-Maintenance	$57,600.00	$57,600.00
4434-Employee Benefits-Retirees	$0.00	$0.00
4440-Staff Training-Maintenance	$5,000.00	$5,000.00
4441-Staff Travel-Maintenance	$2,000.00	$2,000.00
Total Ordinary Maintenance & Operations	$337,180.00	$337,180.00
Protective Services		
4480-Security Contract Costs	$3,500.00	$3,500.00
Total Protective Services	$3,500.00	$3,500.00
General Expense		
4510-Insurance	$71,500.00	$71,500.00
4520-Payment in Lieu of Taxes	$39,500.00	$39,500.00
4550-Compensated Absences	$5,500.00	$5,500.00
4570-Collection Losses	$12,000.00	$12,000.00
4580-Interest Expense EPC	$74,862.00	$74,862.00
4950-Other General Expense	$0.00	$0.00
Total General Expenses	$203,362.00	$203,362.00
Total Routine Expense	**$1,115,698.36**	**$1,133,670.46**
Non-Routine Expenses		
Extraordinary Maintenance	$0.00	$0.00
Total Extraordinary Maintenance	$0.00	$0.00
Casualty Losses-Not Cap.		
4620.2 Casualty Losses-Materials	$0.00	$0.00
4620.3 Casualty Losses-Contract Costs	$0.00	$0.00
4620.4 Insurance Proceeds	$0.00	$0.00

FY 2015 Budget	Original	Ammended
as recommended by personnel committee		
	2015	2015
Total Units: 214	Annual	Annual
Total Casualty Losses	$0.00	$0.00
Total Non-Routine Expenses	$0.00	$0.00
Total Operating Expenses	$1,115,698.36	$1,133,670.46
Operating Income (Loss)	$34,001.64	$16,029.54
Depreciation Expenses		
4800-Depreciation-Current Year	$293,520.00	$293,520.00
Total Depreciation Expense	$293,520.00	$293,520.00
Surplus Credits & Charges		
6010-Prior Year Adj.-Affecting RR	$0.00	$0.00
Total Surplus Credits & Charges	$0.00	$0.00
Capital Expenditures		
7510-Principal Payments-EPC	$20,988.00	$20,988.00
7520-Replacement of Equipment	$5,000.00	$5,000.00
7540-Betterments and Additions	$0.00	$0.00
7590-Operating Expenditures-Contra	($25,988.00)	($25,988.00)
Total Capital Expenditures	$0.00	$0.00
HUD Net Income (Loss)	$13,013.64	($4,958.46)
GAAP Net Income (Loss)	($259,518.36)	($277,490.46)

City of Manistee
HOUSING COMMISSION

Key Performance Indicators

Reporting Month: November 18, 2014

Occupancy

Occupancy: *As Of November 06, 2014*			
Property	**Total Units**	**Total Occupied**	**Occupancy Rate**
HA Wide	**218**	**210**	**96%**
Century Terrace	119	117	98%
Harborview	48	46	96%
Scattered Sites	47	47	100%

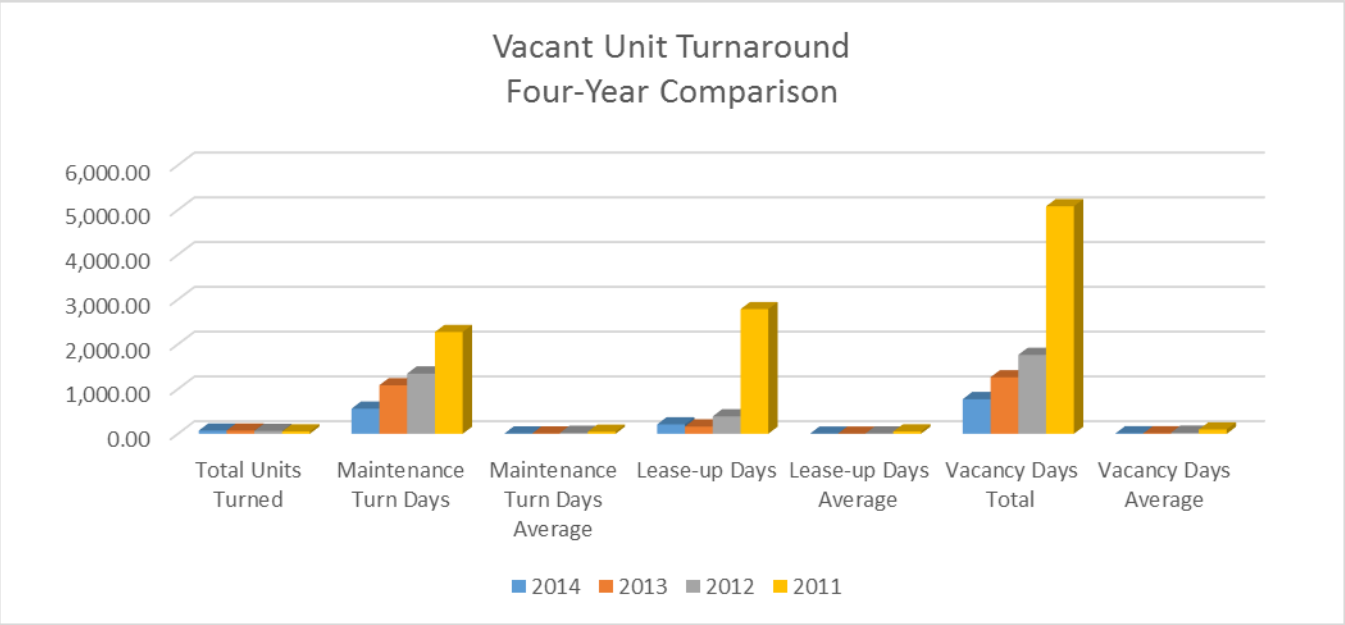
[1]Represents total number of public housing units managed and used in calculating occupancy by HUD. The CMHC has 214 public housing units available to rent and 4 public housing units designated by HUD for the management offices.

[2]Represents occupancy rate using formula of

Total Occupied Units / Total Units (218) = Occupancy Rate

Vacant Unit Turn Around Time
01/01—11/06
2011-2014

	Total Units Turned	Maintenance Turn Days	Maintenance Turn Days Average	Lease-up Days	Lease-up Days Average	Vacancy Days Total	Vacancy Days Average	Capital Fund Days
2014	71.00	561.00	6.80	212.00	2.99	774.00	9.80	78.00
2013	73.00	1,084.00	7.81	163.00	2.23	1,263.00	10.26	514.00
2012	66.00	1,346.00	20.52	391.00	5.92	1,762.00	26.82	0.00
2011	53.00	2,274.00	45.40	2,784.00	52.53	5,082.00	98.38	0.00
Total	210.00	5,265.00	80.53	3,550.00	63.67	8,881.00	145.26	592.00
4-Year Average	65.75	1,316.25	20.13	255.33	15.92	1,266.33	36.32	197.33



Financial

RESERVES			
Min. Months Required (No date set for achievement by HUD)	**Amount Required**	**Actual Months**	**Actual Amount**
6 Months	$540,000		
	September[1]	**3.05**	**$274,548.70**

[1]Special Note: Please refer to the September 2014 one-page financial summary page for information concerning the change in reserve and its correction.

KEY FINANCIAL INDICATORS—For the month of September 2014					
Rent Roll	**Rent Collected**	**Total Income**	**Total Expense**	**Capital Expense**	**Profit/(Loss)**
$51,925.00	$51,295.50	$101,909.18	$162,700.01[2]	$1,550.14	$62,340.97[1]

[1]Please refer to CMHC internal documentation for further detail
[2]Total expenses include $83,198.50 in demolition costs for the former plating building. Demolition costs of the former plating building are covered by a grant which our fee accountant did not reflect in these financial statements. The grant will be included in the October financial statements.

City of Manistee
HOUSING COMMISSION

Discussion Notes

Commission Meeting: November 18, 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
None				

Communications Received:

None

Director's Reports

None in addition to material covered through the Board material packet.

Old Business

None

New Business

Resolution 2014-19: Authorization of Retirement

SNAPSHOT: The resolution approves the early retirement incentive to be offered to Ms. Beverly Pahoski.

Ms. Pahoski, upon retirement is entitled to payout of all earned, but unused, vacation and sick time. In addition to the payout of uncompensated benefits the Housing Commission, by adoption of the resolution, shall pay an early retirement incentive of $10,500 to Ms. Pahoski.

The Housing Commission benefits from early retirement of Ms. Pahoski by:

- Elimination of the Administrative Assistant position [full-time]
- Creation of two part-time positions that bring the Housing Commission in closer alignment with PHA best practices
- New part-time positions shall be at a lesser hourly wage and without benefit costs

Resolution 2014-19 comes as a recommendation from the Personnel Committee.

Resolution 2014-20: Approval of Job Description Updates and Creation of Admin Clerk I & II

SNAPSHOT: The resolution approves the updating of the job descriptions of the

- Executive Director
- Housing Coordinator
- Bookkeeper/Financial Analyst

Additionally the resolution approves the creation of the positions of

- Administrative Clerk I
- Administrative Clerk II

and the job descriptions for these positions.

Resolution 2014-20 comes as a recommendation from the Personnel Committee.

Resolution 2014-21: Amendment of the 2015 Operating Budget

SNAPSHOT: The resolution approves the amending of the 2015 Operating Budget to reflect

- The payout of accumulated benefits to Ms. Pahoski
- Adjustment of wages for the Housing Coordinator and Bookkeeper/Financial Analyst in accordance with changes to position requirements and wage ranges established by the Salary Study performed by the Nelrod Consortium [in accordance with HUD regulations].

Resolution 2014-21 comes as a recommendation from the Personnel Committee.

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.]