

CITY OF MANISTEE HOUSING COMMISSION

Tuesday, August 25, 2015

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) Annual Meeting Minutes, June 23, 2015 | 3 |
| 2) Regular Meeting Minutes, June 23, 2015 | 5 |

b. Financial Reports

- | | |
|---|----|
| 1) Public Housing Financial Statements | |
| a) Year-to-Date Budget Tracking Information | 8 |
| b) June 2015 | 11 |
| 2) Domestic Violence Grant Program | |
| a) June 2015 | 60 |
| 3) Security Deposits Reconciliation | |
| a) June 2015 | 71 |

4. Amendments to Agenda

5. Special Presentation by General Counsel George Saylor

At this time our General Counsel, George Saylor, will make a presentation to the Commission concerning the Open Meetings Act and our work as a Public Body.

6. *Approval of Minutes

7. Old Business

None

8. New Business

a. Executive Director Discussion Notes Concerning Items of New Business	72
b. Resolution 2015-06: Adoption of the Operating Budget for Fiscal Year 2016	76
c. Resolution 2015-07: Updating of Cash Management--Internal Controls Policy	91
d. Resolution 2015-08: Write Off of Doubtful Accounts	100
e. Resolution 2015-09: Utility Allowances Effective October 1, 2015	102
f. Resolution 2015-10: Adoption of Freedom of Information Act Procedures and Guidelines and Summary Thereof	105
g. 2015-11 Adjustment of Tenant Charge for Basic-Expanded Cable Service	139
9. Report of the Executive Director	
a. Key Performance Indicators	141
10. Other Staff Reports	
<i>At this time other CMHC staff may make a presentation to the Commissioners or the Commissioners may make inquiry of a CMHC staff member.</i>	
11. Committee Reports	
<i>At this time CMHC standing committees may make a report to the Commissioners as needed.</i>	
12. *Finances	
13. Communications	
<i>None received</i>	
14. Public Comment	
<i>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.</i>	
15. Commissioner Report/Comment	
16. Adjournment	

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
June 23, 2015
Annual Meeting Minutes

Meeting Start Time: The Meeting was called to order at 4:01 p.m. by Clinton McKinven-Copus, Executive Director.

Roll Call:

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

Nominations for and Election of Officers

- Clinton McKinven-Copus, Executive Director/Commission Secretary called for the nomination of President of the Board of Commissioners from the appointed Commissioners.
- Commissioner Doug Parkes motioned that the slate of officers for 2014-2015 continue for the 2015-2016 year. Motion seconded by Donna Korzeniewski. Approved unanimously.
- The 2015-2016 Officers are:
 - President Dale Priester
 - Vice-President Doug Parkes
 - Treasurer Elbert Purdom
- Meeting leadership turned over to President Dale Priester

Commission Presidential Appoints

- Audit Committee
 - Chair [per By-Laws] Commission Treasurer
 - Commission General Counsel
 - Commission Vice-President
- Personnel Committee
 - Doug Parkes
 - Donna Korzeniewski
 - Commission General Counsel

City of Manistee Housing Commission Annual Meeting Minutes

Meeting Date: June 23, 2015

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Resolution 2015-01: Establishment of Regular Meetings

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

Meeting Adjourned

Motion: Donna Korzeniewski
Second: Sheryl Kuenzer
Approval: All in Favor

Time: 4:55 p.m.

Dale Priester
President

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

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
June 23, 2015
Regular Meeting Minutes

Meeting Start Time: The Meeting was called to order at 4:10 p.m. by President Dale Priester.

Roll Call:

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

Housing Commission Staff Present:

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

Others Present:

- None

Public Comment on Agenda Related Items:

- None

Consent Agenda:

Motion: Donna Korzeniewski
Second: Sheryl Kuenzer
Approval: All in Favor

Amendments to the Agenda:

- None

Old Business:

- None

City of Manistee Housing Commission Minutes

Meeting Date: June 23, 2015

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New Business:

- Resolution 2015-04: Authorization to Proceed—Harborview Elevator Modernization Project #A1057
 - Resolution 2015-01 approved by the Board of Commissioners on March 24, 2015 awarded the Harborview Elevator Modernization Project #1057 to Rivertown Contractors but did not authorize the signing of the contract and order to proceed. CMHC was awaiting receipt of the 2015 Capital Funds Program award in order to authorize proceeding with this project.
 - The 2015 Capital Funds Program award has been received and the Commission is now able to sign the contract and order to proceed.
 - Motion: Elbert Purdom
 - Second: Donna Korzeniewski
 - Approval: All in Favor
- Resolution 2015-05: Authorization to Execute Agreement to Assign Contract to Eftaxiadis Consulting, LLC.
 - CMHC has an existing contract with Independent Contractor T. Eftaxiadis for consulting; the firm has changed its business name to Eftaxiadis Consulting.
 - Resolution authorizes signing of the Agreement assigning all rights and obligations of T. Eftaxiadis consulting to Eftaxiadis Consulting.
 - Motion: Donna Korzeniewski
 - Second: Elbert Purdom
 - Approval: All in Favor

Executive Director's Report:

- Executive Director, Clinton McKinven-Copus reviewed the presented Key Performance Indicators with the Board of Commissioners

Public Comment:

- There were six members of the public present at the meeting. The following items were discussed:
 - Lawn maintenance around Harborview Apartments
 - Carpet cleaning in common areas of Century Terrace and Harborview
 - Exterior window washing at Century Terrace and Harborview
 - Century Terrace Computer lab
 - Hot water reaching the 4th floor of Century Terrace
 - Work order issues

Commissioner Report/Comments:

- None

Meeting Adjourned

Motion: Donna Korzeniewski

Second: Elbert Purdom

Approval: All in Favor

Time: 4:35 p.m.

Dale Priester
President

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

DRAFT

FY 2015 Budget Tracking										
Total Units: 214	Annual-2015	Monthly	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	/12* months passed	2015 YTD Actual
									Current YTD Target	
Operating Income										
Rental Income										
3110-Dwelling Rental	\$ 600,000.00	\$ 50,000.00	\$ 48,876.00	\$ 49,851.00	\$ 49,446.00	\$ 49,212.00	\$ 49,008.00	\$ 47,055.00	\$ 300,000.00	\$ 293,448.00
3120-Excess Utilities	\$ 8,000.00	\$ 666.67	\$ 1,265.01	\$ 1,105.00	\$ 999.22	\$ 919.77	\$ 903.90	\$ 936.36	\$ 4,000.00	\$ 6,129.26
Total Rental Income	\$ 608,000.00	\$ 50,666.67	\$ 50,141.01	\$ 50,956.00	\$ 50,445.22	\$ 50,131.77	\$ 49,911.90	\$ 47,991.36	\$ 304,000.00	\$ 299,577.26
Revenues-HUD PHA Grants										
3401.1-Operating Grants	\$ 40,000.00	\$ 3,333.33	\$ -	\$ -	\$ -	\$ 17,116.00	\$ -	\$ 39,637.40	\$ 20,000.00	\$ 56,753.40
3401.2-Operating Subsidy	\$ 395,000.00	\$ 32,916.67	\$ 33,801.00	\$ 33,940.00	\$ 43,519.00	\$ 38,729.00	\$ 38,052.00	\$ 38,052.00	\$ 197,500.00	\$ 226,093.00
Total HUD PHA Grants	\$ 435,000.00	\$ 36,250.00	\$ 33,801.00	\$ 33,940.00	\$ 43,519.00	\$ 55,845.00	\$ 38,052.00	\$ 77,689.40	\$ 217,500.00	\$ 282,846.40
Nonrental Income										
3610-Interest Income-Gen. Fund.	\$ 1,300.00	\$ 108.33	\$ 100.10	\$ 86.44	\$ 84.07	\$ 90.88	\$ 93.84	\$ 92.94	\$ 650.00	\$ 548.27
3689-Tenant Income-Cable TV	\$ 50,000.00	\$ 4,166.67	\$ 3,612.00	\$ 3,944.00	\$ 3,863.00	\$ 3,848.00	\$ 3,754.00	\$ 3,709.00	\$ 25,000.00	\$ 22,730.00
3690-Tenant Income	\$ 29,000.00	\$ 2,416.67	\$ 2,847.79	\$ 1,255.38	\$ 1,428.94	\$ 4,817.87	\$ 1,296.73	\$ 3,773.52	\$ 14,500.00	\$ 15,420.23
3690.1-Non-Tenant Income	\$ 5,500.00	\$ 458.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.18	\$ 2,750.00	\$ 15.18
3690.4-Laundry Income	\$ 9,500.00	\$ 791.67	\$ 1,113.70	\$ 745.26	\$ 789.90	\$ 1,628.10	\$ 1,066.42	\$ 590.69	\$ 4,750.00	\$ 5,934.07
3690.6-Fraud Recovery Revenue	\$ 2,400.00	\$ 200.00	\$ 199.50	\$ 199.50	\$ 199.50	\$ 199.50	\$ 199.50	\$ 199.50	\$ 1,200.00	\$ 1,197.00
3690.7-Management Fee - DVG	\$ 9,000.00	\$ 750.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 4,500.00	\$ 3,000.00
Total Nonrental Income	\$ 106,700.00	\$ 8,891.67	\$ 7,873.09	\$ 6,230.58	\$ 6,365.41	\$ 13,584.35	\$ 6,410.49	\$ 8,380.83	\$ 53,350.00	\$ 48,844.75
Total Operating Income	\$ 1,149,700.00	\$ 95,808.33	\$ 91,815.10	\$ 91,126.58	\$ 100,329.63	\$ 119,561.12	\$ 94,374.39	\$ 134,061.59	\$ 574,850.00	\$ 631,268.41

FY 2015 Budget Tracking										
Total Units: 214	Annual-2015	Monthly	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	/12*months passed	2015 YTD Actual
Operating Expenses									Current YTD Target	
Routine Expenses										
Administration										
4110-Administrative Salaries	\$ 171,419.00	\$ 14,284.92	\$ 22,129.91	\$ 14,926.58	\$ 13,341.09	\$ 4,508.40	\$ 13,145.58	\$ 13,947.71	\$ 85,709.50	\$ 81,999.27
4111-Admin Wage-Contracted	\$ -	\$ -	\$ 3,192.60	\$ 105.86	\$ 2,780.54	\$ 3,370.40	\$ 2,085.60	\$ 2,640.00	\$ -	\$ 14,175.00
4130-Legal Expenses	\$ 20,400.00	\$ 1,700.00	\$ 2,306.36	\$ -	\$ 2,214.94	\$ 3,420.03	\$ -	\$ 4,708.88	\$ 10,200.00	\$ 12,650.21
4140-Staff Training	\$ 5,000.00	\$ 416.67	\$ -	\$ 99.00	\$ -	\$ 266.46	\$ -	\$ -	\$ 2,500.00	\$ 365.46
4150-Travel Expenses	\$ 2,000.00	\$ 166.67	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
4170-Accounting Fees	\$ 10,200.00	\$ 850.00	\$ 911.43	\$ -	\$ 2,262.26	\$ 921.68	\$ 847.68	\$ 728.88	\$ 5,100.00	\$ 5,671.93
4171-Auditing	\$ 8,700.00	\$ 725.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,350.00	\$ -
4182-Employee Benefits-Admin	\$ 63,804.00	\$ 5,317.00	\$ 6,372.14	\$ 6,002.43	\$ 5,785.43	\$ 11,505.76	\$ 6,166.78	\$ 6,700.69	\$ 31,902.00	\$ 42,533.23
4185-Telephone	\$ 17,000.00	\$ 1,416.67	\$ 1,533.28	\$ 1,465.28	\$ 1,558.54	\$ 2,311.93	\$ 1,594.76	\$ 1,648.35	\$ 8,500.00	\$ 10,112.14
4190.1-Publications	\$ 1,200.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ -	\$ 600.00	\$ 30.00
4190.2-Membership Dues and Fees	\$ 1,100.00	\$ 91.67	\$ 180.00	\$ -	\$ 699.00	\$ -	\$ 40.00	\$ 367.50	\$ 550.00	\$ 1,286.50
4190.3-Admin Service Contracts	\$ 18,000.00	\$ 1,500.00	\$ 2,337.84	\$ 1,914.48	\$ 2,702.85	\$ 1,641.70	\$ 964.95	\$ 3,160.52	\$ 9,000.00	\$ 12,722.34
4190.4-Office Supplies	\$ 9,600.00	\$ 800.00	\$ 248.19	\$ 260.92	\$ 329.98	\$ 3,607.14	\$ 222.97	\$ 657.72	\$ 4,800.00	\$ 5,326.92
4190.5-Other Sundry-Misc	\$ 15,000.00	\$ 1,250.00	\$ 336.53	\$ 196.83	\$ 890.65	\$ 1,793.13	\$ 981.45	\$ 1,942.76	\$ 7,500.00	\$ 6,141.35
Total Administration	\$ 343,423.00	\$ 28,618.58	\$ 39,548.28	\$ 24,971.38	\$ 32,565.28	\$ 34,346.63	\$ 26,079.77	\$ 36,503.01	\$ 171,711.50	\$ 194,014.35
Tenant Services										
4220-Rec., Pub., & Other Services	\$ 5,200.00	\$ 433.33	\$ -	\$ -	\$ 3,951.94	\$ -	\$ -	\$ -	\$ 2,600.00	\$ 3,951.94
4221-Resident Manager Stipends	\$ 10,600.00	\$ 883.33	\$ 900.00	\$ 900.00	\$ 700.00	\$ 800.00	\$ 900.00	\$ 900.00	\$ 5,300.00	\$ 5,100.00
4230-Contract Costs: Cable & Other	\$ 50,805.00	\$ 4,233.75	\$ 4,478.96	\$ 4,661.42	\$ 4,692.32	\$ 4,696.08	\$ 4,696.08	\$ 4,696.08	\$ 25,402.50	\$ 27,920.94
Total Tenant Services	\$ 66,605.00	\$ 5,550.42	\$ 5,378.96	\$ 5,561.42	\$ 9,344.26	\$ 5,496.08	\$ 5,596.08	\$ 5,596.08	\$ 33,302.50	\$ 36,972.88
Utilities										
4310-Water & Sewer	\$ 42,800.00	\$ 3,566.67	\$ 3,675.79	\$ 4,609.36	\$ 3,741.80	\$ 4,090.71	\$ 4,081.28	\$ 4,496.20	\$ 21,400.00	\$ 24,695.14
4320-Electricity	\$ 108,000.00	\$ 9,000.00	\$ 9,057.08	\$ 10,735.76	\$ 9,385.60	\$ 16,075.73	\$ 2,010.89	\$ 6,656.34	\$ 54,000.00	\$ 53,921.40
4330-Gas	\$ 28,800.00	\$ 2,400.00	\$ 4,328.63	\$ 4,704.44	\$ 1,532.27	\$ 8,280.20	\$ 2,189.51	\$ 1,515.93	\$ 14,400.00	\$ 22,550.98
Energy Performance Contract Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utilities	\$ 179,600.00	\$ 14,966.67	\$ 17,061.50	\$ 20,049.56	\$ 14,659.67	\$ 28,446.64	\$ 8,281.68	\$ 12,668.47	\$ 89,800.00	\$ 101,167.52
Ordinary Maint. & Operation										
4410-Labor, Maintenance	\$ 106,080.00	\$ 8,840.00	\$ 7,965.38	\$ 8,030.00	\$ 6,965.00	\$ 7,137.50	\$ 7,201.00	\$ 7,418.00	\$ 53,040.00	\$ 44,716.88
4420-Materials	\$ 51,600.00	\$ 4,300.00	\$ 5,233.29	\$ 2,690.89	\$ 6,970.11	\$ 4,350.80	\$ 7,130.62	\$ 1,978.15	\$ 25,800.00	\$ 28,353.86
4430.02-Heating & Cooling Contracts	\$ 18,000.00	\$ 1,500.00	\$ 964.53	\$ 5,150.11	\$ 2,518.02	\$ 3,135.71	\$ 401.83	\$ -	\$ 9,000.00	\$ 12,170.20
4430.03-Snow Removal Maintenance	\$ 10,000.00	\$ 833.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
4430.04-Elevator Contracts	\$ 16,700.00	\$ 1,391.67	\$ 1,116.28	\$ 1,116.28	\$ 1,116.28	\$ 1,906.28	\$ 1,116.28	\$ 1,116.28	\$ 8,350.00	\$ 7,487.68
4430.05-Landscape & Grounds Maintenance	\$ 1,200.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ -
4430.06-Unit Turn Around Contracts	\$ 20,400.00	\$ 1,700.00	\$ 3,774.00	\$ 2,714.00	\$ 1,220.00	\$ 2,885.95	\$ 2,490.00	\$ 1,110.00	\$ 10,200.00	\$ 14,193.95
4430.07-Electrical Contracts	\$ 7,000.00	\$ 583.33	\$ -	\$ 1,586.05	\$ -	\$ 1,379.52	\$ -	\$ 201.92	\$ 3,500.00	\$ 3,167.49
4430.08-Plumbing Contracts	\$ 3,600.00	\$ 300.00	\$ -	\$ 771.47	\$ 1,250.00	\$ 1,918.30	\$ -	\$ 702.58	\$ 1,800.00	\$ 4,642.35
4430.09-Extermination Contracts	\$ 2,000.00	\$ 166.67	\$ 2,359.00	\$ -	\$ -	\$ -	\$ -	\$ 2,431.00	\$ 1,000.00	\$ 4,790.00
4430.01-City Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4430.11-Routine Maintenance Contracts	\$ 7,000.00	\$ 583.33	\$ -	\$ -	\$ 4,151.35	\$ 600.00	\$ -	\$ -	\$ 3,500.00	\$ 4,751.35
4430.12-Miscellaneous Contracts	\$ 15,000.00	\$ 1,250.00	\$ 575.00	\$ 1,287.13	\$ 568.00	\$ 943.74	\$ -	\$ 70.00	\$ 7,500.00	\$ 3,443.87
4431-Garbage Removal	\$ 14,000.00	\$ 1,166.67	\$ 1,290.84	\$ 912.22	\$ 1,248.38	\$ 1,808.52	\$ 1,330.49	\$ 1,435.28	\$ 7,000.00	\$ 8,025.73
4433-Employee Benefits-Maintenance	\$ 57,600.00	\$ 4,800.00	\$ 6,011.10	\$ 4,817.02	\$ 4,612.61	\$ 8,915.40	\$ 5,204.78	\$ 5,255.13	\$ 28,800.00	\$ 34,816.04
4440-Staff Training-Maintenance	\$ 5,000.00	\$ 416.67	\$ -	\$ 548.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 548.00
4441-Staff Travel-Maintenance	\$ 2,000.00	\$ 166.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
Total Ordinary Maintenance & Operations	\$ 337,180.00	\$ 28,098.33	\$ 29,289.42	\$ 29,623.17	\$ 30,619.75	\$ 34,981.72	\$ 24,875.00	\$ 21,718.34	\$ 168,590.00	\$ 171,107.40

FY 2015 Budget Tracking										
Total Units: 214	Annual-2015	Monthly	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	/12*months passed Current YTD Target	2015 YTD Actual
Protective Services										
4480-Security Contract Costs	\$ 3,500.00	\$ 291.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750.00	\$ -
Total Protective Services	\$ 3,500.00	\$ 291.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750.00	\$ -
General Expense										
4510-Insurance	\$ 71,500.00	\$ 5,958.33	\$ 6,240.99	\$ 5,206.00	\$ 6,900.89	\$ 6,187.82	\$ 6,427.02	\$ 5,496.15	\$ 35,750.00	\$ 36,458.87
4520-Payment in Lieu of Taxes	\$ 39,500.00	\$ 3,291.67	\$ 3,290.00	\$ 3,290.00	\$ 3,290.00	\$ 3,290.00	\$ 3,290.00	\$ 3,290.00	\$ 19,750.00	\$ 19,740.00
4550-Compensated Absences	\$ 5,500.00	\$ 458.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750.00	\$ -
4570-Collection Losses	\$ 12,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
4580-Interest Expense	\$ 74,862.00	\$ 6,238.50	\$ 6,287.02	\$ 6,278.58	\$ 6,270.09	\$ 6,261.56	\$ 6,252.98	\$ 6,244.36	\$ 37,431.00	\$ 37,594.59
4590-Other General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Expenses	\$ 203,362.00	\$ 16,946.83	\$ 15,818.01	\$ 14,774.58	\$ 16,460.98	\$ 15,739.38	\$ 15,970.00	\$ 15,030.51	\$ 101,681.00	\$ 93,793.46
Total Routine Expense	\$ 1,133,670.00	\$ 94,472.50	\$ 107,096.17	\$ 94,980.11	\$ 103,649.94	\$ 119,010.45	\$ 80,802.53	\$ 91,516.41	\$ 566,835.00	\$ 597,055.61
Non-Routine Expenses										
Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443.00	\$ -	\$ -	\$ -	\$ 2,443.00
Total Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443.00	\$ -	\$ -	\$ -	\$ 2,443.00
Casualty Losses-Not Cap.										
4620.2-Casualty Losses--Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4620.3-Casualty Losses--Contract Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4620.4-Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Casualty Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Routine Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443.00	\$ -	\$ -	\$ -	\$ 2,443.00
Total Operating Expenses	\$ 1,133,670.00	\$ 94,472.50	\$ 107,096.17	\$ 94,980.11	\$ 103,649.94	\$ 121,453.45	\$ 80,802.53	\$ 91,516.41	\$ 566,835.00	\$ 599,498.61
Operating Income (Loss)	\$ 16,030.00	\$ 1,335.83	\$ (15,281.07)	\$ (3,853.53)	\$ (3,320.31)	\$ (1,892.33)	\$ 13,571.86	\$ 42,545.18	\$ 8,015.00	\$ 31,769.80
Depreciation Expenses										
4800-Depreciation-Current Year	\$ -	\$ -	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ -	\$ 134,640.00
Total Depreciation Expense	\$ -	\$ -	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ 22,440.00	\$ -	\$ 134,640.00
Surplus Credits & Charges										
6010-Prior Year Adj.-Affecting RR	\$ -	\$ -	\$ -	\$ (640.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (640.00)
Total Surplus Credits & Charges	\$ -	\$ -	\$ -	\$ (640.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (640.00)
Capital Expenditures										
7510-Principal Payments EPC	\$ 20,988.00	\$ 1,749.00	\$ 1,583.46	\$ 1,591.90	\$ 1,600.39	\$ 1,608.92	\$ 1,617.50	\$ 1,626.12	\$ 10,494.00	\$ 9,628.29
7520-Replacement of Equipment	\$ 5,000.00	\$ 416.67	\$ 5,306.70	\$ -	\$ -	\$ -	\$ -	\$ 3,291.75	\$ 2,500.00	\$ 8,598.45
7540-Betterments & Additions	\$ -	\$ -	\$ -	\$ 3,400.00	\$ 2,514.32	\$ 6,246.00	\$ -	\$ -	\$ -	\$ 12,160.32
7590-Operating Expenditures Contra	\$ (25,988.00)	\$ (2,165.67)	\$ (6,890.16)	\$ (4,991.90)	\$ (4,114.71)	\$ (7,854.92)	\$ (1,617.50)	\$ (4,917.87)	\$ (12,994.00)	\$ (30,387.06)
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HUD Net Income (Loss)	\$ (9,958.00)	\$ (829.83)	\$ (22,171.23)	\$ (8,205.43)	\$ (7,435.02)	\$ (9,747.25)	\$ 11,954.36	\$ 37,627.31	\$ (4,979.00)	\$ 2,022.74
GAAP Net Income (Loss)	\$ 16,030.00	\$ 1,335.83	\$ (37,721.07)	\$ (25,653.53)	\$ (25,760.31)	\$ (24,332.33)	\$ (8,868.14)	\$ 20,105.18	\$ 8,015.00	\$ (102,230.20)

FY 2015 Budget Tracking

Total Units: 214	Annual-2015	Monthly	June 2015	2015 YTD Actual
Operating Income				
Rental Income				
3110-Dwelling Rental	\$ 600,000.00	\$ 50,000.00	\$ 47,055.00	\$ 293,448.00
3120-Excess Utilities	\$ 8,000.00	\$ 666.67	\$ 936.36	\$ 6,129.26
Total Rental Income	\$ 608,000.00	\$ 50,666.67	\$ 47,991.36	\$ 299,577.26
Revenues-HUD PHA Grants				
3401.1-Operating Grants	\$ 40,000.00	\$ 3,333.33	\$ 39,637.40	\$ 56,753.40
3401.2-Operating Subsidy	\$ 395,000.00	\$ 32,916.67	\$ 38,052.00	\$ 226,093.00
Total HUD PHA Grants	\$ 435,000.00	\$ 36,250.00	\$ 77,689.40	\$ 282,846.40
Nonrental Income	\$ 106,700.00	\$ 8,891.67	\$ 8,380.83	\$ 48,844.75
Total Operating Income	\$ 1,149,700.00	\$ 95,808.33	\$ 134,061.59	\$ 631,268.41
Operating Expenses				
Routine Expenses				
Administration	\$ 343,423.00	\$ 28,618.58	\$ 36,503.01	\$ 168,296.77
Unusual Administration	\$ -	\$ -	\$ -	\$ 25,717.58
Total Administration	\$ 343,423.00	\$ 28,618.58	\$ 36,503.01	\$ 194,014.35
Tenant Services	\$ 66,605.00	\$ 5,550.42	\$ 5,596.08	\$ 33,020.94
Unusual Tenant Services	\$ -	\$ -	\$ -	\$ 3,951.94
Total Tenant Services	\$ 66,605.00	\$ 5,550.42	\$ 5,596.08	\$ 36,972.88
Utilities	\$ 179,600.00	\$ 14,966.67	\$ 12,668.47	\$ 91,558.42
Unusual Utilities	\$ -	\$ -	\$ -	\$ 9,609.10
Total Utilities	\$ 179,600.00	\$ 14,966.67	\$ 12,668.47	\$ 101,167.52
Ordinary Maintenance & Operations	\$ 337,180.00	\$ 28,098.33	\$ 21,718.34	\$ 150,353.41
Unusual Ordinary Maintenance & Operations	\$ -	\$ -	\$ -	\$ 20,753.99
Total Ordinary Maintenance & Operations	\$ 337,180.00	\$ 28,098.33	\$ 21,718.34	\$ 171,107.40
Protective Services	\$ 3,500.00	\$ 291.67	\$ -	\$ -
Unusual Protective Services	\$ -	\$ -	\$ -	\$ -
Total Protective Services	\$ 3,500.00	\$ 291.67	\$ -	\$ -
General Expenses	\$ 203,362.00	\$ 16,946.83	\$ 15,030.51	\$ 93,793.46
Unusual General Expenses	\$ -	\$ -	\$ -	\$ -
Total General Expenses	\$ 203,362.00	\$ 16,946.83	\$ 15,030.51	\$ 93,793.46
Total Routine Expense	\$ 1,133,670.00	\$ 94,472.50	\$ 91,516.41	\$ 597,055.61
Non-Routine Expenses				
Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ 2,443.00
Total Casualty Losses	\$ -	\$ -	\$ -	\$ -
Total Non-Routine Expenses	\$ -	\$ -	\$ -	\$ 2,443.00
Total Operating Expenses	\$ 1,133,670.00	\$ 94,472.50	\$ 91,516.41	\$ 599,498.61
		\$ -		
Operating Income (Loss)	\$ 16,030.00	\$ 1,335.83	\$ 42,545.18	\$ 31,769.80
Total Depreciation Expense	\$ -	\$ -	\$ 22,440.00	\$ 134,640.00
Surplus Credits & Charges	\$ -	\$ -	\$ -	\$ (640.00)
Capital Expenditures	\$ -	\$ -	\$ -	\$ -
HUD Net Income (Loss)	\$ (9,958.00)	\$ (829.83)	\$ 37,627.31	\$ 2,022.74
GAAP Net Income (Loss)	\$ 16,030.00	\$ 1,335.83	\$ 20,105.18	\$ (102,230.20)

**Manistee Housing Commission
Bank Reconciliation Transmittal**

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Page 1

Account Number: 851620
Statement Ending date: 06/30/15
Checkbook Name: Public Housing Checking

General Ledger

Balance per General Ledger (Account 10011111.2) at 06/01/15	392,690.00
Activity for the month:	
Total Debits (Deposits and Credit Memos)	177,847.23
Total Credits (Checks and Debit Memos)	<u>-174,709.67</u>
Unreconciled General Ledger Balance at 06/30/15	<u>395,827.56</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/15	<u><u>395,827.56</u></u>

Bank

Balance per Bank Statement at 06/30/15	404,490.33
Total Additions (Deposits and Credit Memos in transit)	1,004.00
Total Subtractions (Checks and Debit Memos in transit)	-9,666.77
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/15	<u><u>395,827.56</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/15
 Statement Ending date: 06/30/15
 Checkbook Name: Public Housing Checking

Statement Summary

Beginning Balance				395,916.41
Deposits and Credit Memos				
139	05/31/15	10011122	May Cash Receipts	966.00
148	06/30/15	10013401.1	501-13 CFP Grant	39,637.40
149	06/30/15	10143401.1	501-14 CFP Grant	2,200.00
150	06/30/15	10013401.2	Operating Subsidy	10,012.00
151	06/30/15	10013401.2	Operating Subsidy	28,040.00
152	06/30/15	10143401.3	501-14 CFP Grant	32,295.18
153	06/30/15	10013610	NOW Interest	0.18
154	06/30/15	10013610	REPO Interest	87.92
351	06/30/15	10011290	To reverse JE 347 dated 05/31/2015.	8,069.48
147	06/30/15	10011122	June Cash Receipts	56,501.07
			Total	<u>177,809.23</u>

Checks and Debit Memos

348	06/30/15	10011122	To record charges to tenants per June 2015 MSO.	(1,845.72)
353	06/30/15	10012117.1	To record payroll transactions per June 2015 bank statement & payr	(5,890.02)
354	06/30/15	10012117.5	To record MERS PURCHASE per June 2015 bank statement.	(1,220.79)
355	06/30/15	10012117.4	To record Steelworkers debit for payment of health insurance per Ju	(8,967.20)
356	06/30/15	10011690	To record CK 6898 that cleared the bank but was not received by H.	(7,870.48)
2000	06/03/15	10014110	Clinton E. Copus II	(2,118.29)
2001	06/03/15	10014110	Lorna J. Perski	(1,292.72)
2002	06/03/15	10014110	Monica Otis	(825.14)
2003	06/03/15	10014110	Lindsay McIntyre	(530.26)
2004	06/03/15	10014410	Kevin Helminiak	(1,045.27)
2005	06/03/15	10014410	Robert Krolczyk	(768.76)
2006	06/03/15	10014410	Anthony Mastrapasqua	(805.57)
2007	06/17/15	10014410	Kevin Helminiak	(992.62)
2008	06/17/15	10014410	Robert Krolczyk	(769.76)
2009	06/17/15	10014410	Anthony Mastrapasqua	(836.52)
2010	06/17/15	10014110	Lindsay McIntyre	(519.42)
2011	06/17/15	10014110	Clinton E. Copus II	(2,118.29)
2012	06/17/15	10014110	Monica Otis	(825.14)
2013	06/17/15	10014110	Lorna J. Perski	(1,292.73)
6809	05/20/15	10014330	DTE Energy	(2,189.51)
6812	05/20/15	10012114	Lynette David	(287.00)
6816	05/20/15	10012114	██████████	(152.00)
6821	05/20/15	10012114	██████████	(99.00)
6822	06/01/15	10012131	Byline Bank	(7,870.48)
6823	06/01/15	10014190.3	The Nelrod Company	(199.00)
6824	06/01/15	10014221	██████████	(200.00)
6825	06/01/15	10014221	██████████	(100.00)
6826	06/01/15	10014221	██████████	(200.00)
6827	06/01/15	10014221	██████████	(100.00)
6828	06/01/15	10014221	██████████	(200.00)
6829	06/01/15	10014221	██████████	(100.00)
6830	06/01/15	10014320	Consumers Energy	(5,007.61)
6831	06/01/15	10014330	DTE Energy	(330.76)
6832	06/01/15	10014111	Manpower	(528.00)
6833	06/01/15	10014130	Mika Meyers Beckett & Jones PLC	(2,136.12)
6834	06/01/15	10014182	Principal Financial Group	(1,289.20)
6835	06/01/15	10012117.9	United Steel Workers	(55.09)
6836	06/09/15	10011211	American Bankers Insurance Company	(1,501.00)
6837	06/09/15	10014185	AT & T	(449.33)
6838	06/09/15	10014185	AT & T Mobility	(941.66)
6839	06/09/15	10014420	Auto Value	(33.49)
6840	06/09/15	10014190.3	CDM Mobile Shredding Inc.	(45.00)
6841	06/09/15	10014185	Charter Business	(4,819.27)
6842	06/09/15	10014310	City of Manistee	(4,496.20)
6843	06/09/15	10014320	Consumers Energy	(1,637.19)
6844	06/09/15	10014330	DTE Energy	(1,177.63)
6845	06/09/15	10014430.09	Griffin Pest Solutions	(2,431.00)
6846	06/09/15	10014430.06	Haglund's Floor Covering	(1,110.00)

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/15
Statement Ending date: 06/30/15
Checkbook Name: Public Housing Checking

6847	06/09/15	10014420	HD Supply Facilities Mtce	(90.94)
6848	06/09/15	10014190.4	Jackpine Business Centers	(518.04)
6849	06/09/15	10014190.3	Kushner & Company	(51.06)
6850	06/09/15	10014190.5	Ludington Daily News	(192.90)
6851	06/09/15	10014431	Manistee Landfill	(62.49)
6852	06/09/15	10014111	Manpower	(1,056.00)
6853	06/09/15	10014190.5	McCardel Water Conditioning	(212.50)
6854	06/09/15	10014190.3	Next IT	(1,507.00)
6855	06/09/15	10014190.5	The PI Company	(72.40)
6856	06/09/15	10014190.5	The Pioneer Group	(670.56)
6857	06/09/15	10014190.5	PNC Bank	(267.50)
6858	06/09/15	10014430.04	Schindler Elevator Corp.	(1,116.28)
6859	06/09/15	10014190.4	Staples Contract & Commercial Inc.	(139.68)
6860	06/09/15	10014430.07	Top Line Electric	(201.92)
6861	06/09/15	10014420	Cadillac Plumbing-Heating & Electric	(151.44)
6862	06/09/15	10014420	Grand Rental Station	(282.93)
6863	06/09/15	10011400	Housing Data Systems	(2,200.00)
6864	06/09/15	10014430.08	Manistee Plumbing Co LLC	(702.58)
6865	06/15/15	10014431	Allied Waste Services	(1,372.79)
6866	06/15/15	10014190.3	Applied Imaging	(666.00)
6867	06/15/15	10014420	Blarney Castle Fleet Program	(335.27)
6868	06/15/15	10012137	City of Manistee	(39,178.22)
6869	06/15/15	10014320	Consumers Energy	(11.54)
6870	06/15/15	10014330	DTE Energy	(7.54)
6871	06/15/15	10014420	Fastenal Company	(668.13)
6872	06/15/15	10014170	H.A.A.S., Inc.	(686.88)
6873	06/15/15	10014190.3	Housing Data Systems	(200.00)
6874	06/15/15	10014111	Manpower	(528.00)
6876	06/15/15	10014420	Wahr Hardware	(95.96)
6877	06/15/15	10014170	Daniel D. Laskey Co., PC	(42.00)
6879	06/17/15	10011400	SimplexGrinnell LP	(32,295.18)
6880	06/22/15	10011122	██████████	(227.00)
6887	06/23/15	10014430.12	Kerry's Blinds	(70.00)
6888	06/23/15	10014420	Kevin J. Helminiak	(100.00)
6890	06/23/15	10014130	Mika Meyers Beckett & Jones PLC	(2,572.76)
13017	05/20/15	10012117.9	United Steel Workers	(59.33)
13018	06/03/15	10011111.3	West Shore Bank	(142.32)
13019	06/03/15	10012117.9	United Steel Workers	(59.10)
13021	06/17/15	10011111.3	West Shore Bank	(142.32)
13022	06/17/15	10012117.9	United Steel Workers	(58.51)
			Total	<u>(169,235.31)</u>

Ending Balance 404,490.33

Bank Summary

Ending Bank Balance 404,490.33

Deposits and Credit Memos in transit

147	06/30/15	10011122	June Cash Receipts	<u>1,004.00</u>
			Total	<u>1,004.00</u>

Checks and Debit Memos in transit

4657	10/01/12		██████████	58.00
5083	04/03/13	10011122	██████████	23.00
5115	04/23/13	10014420	Culligan Water Clinic	109.90
5343	08/05/13	10012114	██████████	86.00
5523	11/01/13	10014221	██████████	50.00
6090	07/03/14	10012114	██████████	142.00
6231	09/10/14	10012114	██████████	49.00
6237	09/10/14	10012114	██████████	68.67
6483	12/18/14	10012114	██████████	147.00
6648	03/04/15	10012114	██████████	193.00
6676	03/24/15	10012114	██████████	197.00
6744	04/28/15	10012114	██████████	39.00

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/15
Statement Ending date: 06/30/15
Checkbook Name: Public Housing Checking

6750	04/28/15	10012114	██████████	125.00
6787	05/13/15	10011122	██████████	78.00
6799	05/13/15	10014190.2	MHDA	40.00
6875	06/15/15	10014190.5	Poster Compliance Center	79.00
6881	06/22/15	10012114	██████████	33.00
6882	06/22/15	10012114	██████████	280.00
6883	06/22/15	10012114	██████████	237.00
6884	06/22/15	10011211	American Bankers Insurance Company	1,400.00
6885	06/23/15	10014185	AT & T Long Distance	134.17
6886	06/23/15	10014420	HD Supply Facilities Mtce	3,348.74
6889	06/23/15	10014111	Manpower	528.00
6891	06/23/15	10014190.2	NAHRO	367.50
6892	06/23/15	10014190.3	Pitney Bowes	405.96
6893	06/23/15	10014190.5	Reserve Account	610.90
6894	06/23/15	10014182	Sun Life Financial	589.77
6895	06/23/15	10014182	VSP	244.16
13020	06/03/15	10012117.6	United Steel Workers	3.00
			Total	<u>(9,666.77)</u>

Ending Balance 395,827.56

Book Summary

G/L account: 10011111.2
G/L journal: Journal Entry
G/L period: 06/30/15

Total Adjustments: 0.00

Ending Balance 395,827.56

**Manistee Housing Commission
Bank Reconciliation Transmittal**

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Page 1

Account Number:
Statement Ending date: 06/30/15
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 06/01/15	10,270.68
Activity for the month:	
Total Debits (Deposits and Credit Memos)	285.06
Total Credits (Checks and Debit Memos)	<u>-371.13</u>
Unreconciled General Ledger Balance at 06/30/15	<u>10,184.61</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/15	<u><u>10,184.61</u></u>

Bank

Balance per Bank Statement at 06/30/15	10,184.61
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/15	<u><u>10,184.61</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/15
Statement Ending date: 06/30/15
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				10,270.68
Deposits and Credit Memos				
13018	06/03/15	West Shore Bank		142.32
13021	06/17/15	West Shore Bank		142.32
155	06/30/15	10013610 HRA Interest		0.42
		Total		<u>285.06</u>
Checks and Debit Memos				
352	06/30/15	10012117.12 To record HRA transactions per June 2015 bank statement.		(371.13)
		Total		<u>(371.13)</u>
Ending Balance				<u><u>10,184.61</u></u>

Bank Summary

Ending Bank Balance				<u>10,184.61</u>
Ending Balance				<u><u>10,184.61</u></u>

Book Summary

G/L account: 10011111.3				
G/L journal: Journal Entry				
G/L period: 06/30/15				
		Total Adjustments:		<u>0.00</u>
Ending Balance				<u><u>10,184.61</u></u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number: 558567
Statement Ending date: 06/30/15
Checkbook Name: Money Market Savings

General Ledger

Balance per General Ledger (Account 10011111.4) at 06/01/15	53,779.03
Activity for the month:	
Total Debits (Deposits and Credit Memos)	4.42
Total Credits (Checks and Debit Memos)	-0.00
Unreconciled General Ledger Balance at 06/30/15	<u>53,783.45</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/15	<u><u>53,783.45</u></u>

Bank

Balance per Bank Statement at 06/30/15	53,783.45
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/15	<u><u>53,783.45</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

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Page 1

Statement Beginning date: 06/01/15
Statement Ending date: 06/30/15
Checkbook Name: Money Market Savings

Statement Summary

Beginning Balance					53,779.03
Deposits and Credit Memos					
156	06/30/15	10013610	MM Savings Interest		4.42
			Total		<u>4.42</u>
Ending Balance					<u><u>53,783.45</u></u>

Bank Summary

Ending Bank Balance					<u>53,783.45</u>
Ending Balance					<u><u>53,783.45</u></u>

Book Summary

G/L account: 10011111.4
G/L journal: Journal Entry
G/L period: 06/30/15

Total Adjustments:					<u>0.00</u>
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Ending Balance					<u><u>53,783.45</u></u>
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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 June 30, 2015. 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 June 30, 2015**

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$ 395,827.56
1111.3 - HRA Account	10,184.61
1111.4 - Money Market Savings	53,783.45
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

Total Cash 460,095.62

Receivables

1122 - Tenants Accounts Receivable	27,156.03
1122.1 - Allowance for Doubtful Accounts	(3,158.29)
1129 - Accounts Receivable-Other	<u>3,163.04</u>

Total Receivables 27,160.78

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

1211 - Prepaid Insurance	12,304.61
1690 - Undistributed Debits	<u>7,870.48</u>

Total Prepaid Expenses & Other Assets 20,175.09

Total Current Assets 507,431.49

CAPITAL ASSETS

Land, Structures & Equipment

1400 - Construction in Progress-CFP	38,008.18
1400.6 - Land	360,271.62
1400.61 - Land Improvements	85,905.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,854,495.14
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	253,422.64
1400.9 - Furn., Equip., Mach.-Admin	516,408.25
1400.95 - Accumulated Depreciation-ALL	<u>(7,780,222.58)</u>

Total Land, Structures & Equipment 2,992,854.09

TOTAL CAPITAL ASSETS 2,992,854.09

TOTAL ASSETS \$ 3,500,285.58

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of June 30, 2015**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 32,191.86
2114 - Tenant Security Deposits	56,696.00
2117.12 - FSA Withheld	9.63
2117.3 - State Income Tax Withheld	332.44
2117.5 - Pension Withheld	1,281.94
2119.2 - Interfund Payable - DVG	<u>2,748.00</u>
Total Accounts Payable	93,259.87

Accrued Liabilities

2131 - EPC Loan - Current	11,359.82
2135.1 - Accrued Comp. Absences-Current	12,718.77
2137 - Payments in Lieu of Taxes	<u>19,740.00</u>
Total Accrued Liabilities	43,818.59

Total Current Liabilities

137,078.46

Non Current Liabilities

2132 - EPC Loan - Noncurrent	1,158,264.82
2135.3 - Accrued Comp. Absences-Non Current	<u>14,279.77</u>
Total Non Current Liabilities	1,172,544.59

Deferred Credits

Total Deferred Credits 0.00

TOTAL LIABILITIES/DEFERRED CREDITS

1,309,623.05

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	365,410.54
2806.1 - Invested in Capital Assets	1,889,474.21
2820 - HUD Operating Reserve - Memo	365,410.54
2820.1 - HUD Operating Reserve-Contra	(365,410.54)
Current Year Profit(Loss) - P/H	(102,230.40)
Current Year Profit(Loss) - 501-11 CFP	1,500.00
Current Year Profit(Loss) - 501-13 CFP	2,213.00
Current Year Profit(Loss) - 501-14 CFP	<u>34,295.18</u>
Total Unreserved Fund Balance	2,190,662.53

TOTAL EQUITY

2,190,662.53

TOTAL LIABILITIES/EQUITY

\$ 3,500,285.58

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015

Units	1 Month Ended		6 Months		BUDGET	PUM	OVER/UNDER
	June 30, 2015	PUM	June 30, 2015	PUM			
214							
Operating Income							
Rental Income							
3110 - Dwelling Rental	47,055.00	219.88	293,448.00	228.54	600,000.00	233.64	306,552.00
3120 - Excess Utilities	<u>936.36</u>	4.38	<u>6,129.26</u>	4.77	<u>8,000.00</u>	3.12	<u>1,870.74</u>
Total Rental Income	47,991.36	224.26	299,577.26	233.32	608,000.00	236.76	308,422.74
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	39,637.40	185.22	56,753.40	44.20	40,000.00	15.58	(16,753.40)
3401.2 - Operating Subsidy	<u>38,052.00</u>	177.81	<u>226,093.00</u>	176.08	<u>395,000.00</u>	153.82	<u>168,907.00</u>
Total HUD PHA Grants	77,689.40	363.03	282,846.40	220.29	435,000.00	169.39	152,153.60
Nonrental Income							
3610 - Interest Income-Gen. Fund	92.94	0.43	548.27	0.43	1,300.00	0.51	751.73
3689 - Tenant Income - Cable TV	3,709.00	17.33	22,730.00	17.70	50,000.00	19.47	27,270.00
3690 - Tenant Income	3,773.52	17.63	15,420.23	12.01	29,000.00	11.29	13,579.77
3690.1 - Non-Tenant Income	15.18	0.07	15.18	0.01	5,500.00	2.14	5,484.82
3690.4 - Laundry Income	590.69	2.76	5,934.07	4.62	9,500.00	3.70	3,565.93
3690.6 - Fraud Recovery Revenue	199.50	0.93	1,197.00	0.93	2,400.00	0.93	1,203.00
3690.7 - Management Fee - DVG	<u>0.00</u>	0.00	<u>3,000.00</u>	2.34	<u>9,000.00</u>	3.50	<u>6,000.00</u>
Total Nonrental Income	8,380.83	39.16	48,844.75	38.04	106,700.00	41.55	57,855.25
Total Operating Income	134,061.59	626.46	631,268.41	491.64	1,149,700.00	447.70	518,431.59
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	13,947.71	65.18	81,999.27	63.86	171,419.00	66.75	89,419.73
4111 - Admin Wage-Contracted	2,640.00	12.34	14,175.00	11.04	0.00	0.00	(14,175.00)
4130 - Legal Expense	4,708.88	22.00	12,650.21	9.85	20,400.00	7.94	7,749.79
4140 - Staff Training	0.00	0.00	365.46	0.28	5,000.00	1.95	4,634.54
4150 - Travel Expense	0.00	0.00	1,000.00	0.78	2,000.00	0.78	1,000.00
4170 - Accounting Fees	728.88	3.41	5,671.93	4.42	10,200.00	3.97	4,528.07
4171 - Auditing	0.00	0.00	0.00	0.00	8,700.00	3.39	8,700.00
4182 - Employee Benefits - Admin	6,700.69	31.31	42,533.23	33.13	63,804.00	24.85	21,270.77
4185 - Telephone	1,648.35	7.70	10,112.14	7.88	17,000.00	6.62	6,887.86
4190.1 - Publications	0.00	0.00	30.00	0.02	1,200.00	0.47	1,170.00
4190.2 - Membership Dues and Fees	367.50	1.72	1,286.50	1.00	1,100.00	0.43	(186.50)
4190.3 - Admin Service Contracts	3,160.52	14.77	12,722.34	9.91	18,000.00	7.01	5,277.66
4190.4 - Office Supplies	657.72	3.07	5,326.92	4.15	9,600.00	3.74	4,273.08
4190.5 - Other Sundry-Misc.	<u>1,942.76</u>	9.08	<u>6,141.35</u>	4.78	<u>15,000.00</u>	5.84	<u>8,858.65</u>
Total Administration	36,503.01	170.57	194,014.35	151.10	343,423.00	133.73	149,408.65
Tenant Services							
4220 - Rec., Pub., & Other Services	0.00	0.00	3,951.94	3.08	5,200.00	2.02	1,248.06
4221 - Resident Employee Stipend	900.00	4.21	5,100.00	3.97	10,600.00	4.13	5,500.00
4230 - Contract Costs-Cable & Other	<u>4,696.08</u>	21.94	<u>27,920.94</u>	21.75	<u>50,805.00</u>	19.78	<u>22,884.06</u>
Total Tenant Services	5,596.08	26.15	36,972.88	28.80	66,605.00	25.94	29,632.12

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015

Units	1 Month Ended		6 Months		<u>BUDGET</u>	<u>PUM</u>	<u>OVER/UNDER</u>
	<u>June 30, 2015</u>	<u>PUM</u>	<u>June 30, 2015</u>	<u>PUM</u>			
214							
Utilities							
4310 - Water & Sewer	4,496.20	21.01	24,695.14	19.23	42,800.00	16.67	18,104.86
4320 - Electricity	6,656.34	31.10	53,921.40	41.99	108,000.00	42.06	54,078.60
4330 - Gas	<u>1,515.93</u>	7.08	<u>22,550.98</u>	17.56	<u>28,800.00</u>	11.21	<u>6,249.02</u>
Total Utilities	12,668.47	59.20	101,167.52	78.79	179,600.00	69.94	78,432.48
Ordinary Maint. & Operation							
4410 - Labor, Maintenance	7,418.00	34.66	44,716.88	34.83	106,080.00	41.31	61,363.12
4420 - Materials	1,978.15	9.24	28,353.86	22.08	51,600.00	20.09	23,246.14
4430.02 - Heating & Cooling Contracts	0.00	0.00	12,170.20	9.48	18,000.00	7.01	5,829.80
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	0.00	10,000.00	3.89	10,000.00
4430.04 - Elevator Contracts	1,116.28	5.22	7,487.68	5.83	16,700.00	6.50	9,212.32
4430.05 - Landscape & Grounds Contracts	0.00	0.00	0.00	0.00	1,200.00	0.47	1,200.00
4430.06 - Unit Turnaround Contracts	1,110.00	5.19	14,193.95	11.05	20,400.00	7.94	6,206.05
4430.07 - Electrical Contracts	201.92	0.94	3,167.49	2.47	7,000.00	2.73	3,832.51
4430.08 - Plumbing Contracts	702.58	3.28	4,642.35	3.62	3,600.00	1.40	(1,042.35)
4430.09 - Extermination Contracts	2,431.00	11.36	4,790.00	3.73	2,000.00	0.78	(2,790.00)
4430.11 - Routine Maintenance Contracts	0.00	0.00	4,751.35	3.70	7,000.00	2.73	2,248.65
4430.12 - Miscellaneous Contracts	70.00	0.33	3,443.87	2.68	15,000.00	5.84	11,556.13
4431 - Garbage Removal	1,435.28	6.71	8,025.73	6.25	14,000.00	5.45	5,974.27
4433 - Employee Benefits - Maint.	5,255.13	24.56	34,816.04	27.12	57,600.00	22.43	22,783.96
4440 - Staff Training-Maintenance	0.00	0.00	548.00	0.43	5,000.00	1.95	4,452.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>2,000.00</u>	0.78	<u>2,000.00</u>
Total Ordinary Maint & Oper	21,718.34	101.49	171,107.40	133.26	337,180.00	131.30	166,072.60
Protective Services							
4480 - Security Contract Costs	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>3,500.00</u>	1.36	<u>3,500.00</u>
Total Protective Services	0.00	0.00	0.00	0.00	3,500.00	1.36	3,500.00
General Expense							
4510 - Insurance	5,496.15	25.68	36,459.07	28.39	71,500.00	27.84	35,040.93
4520 - Payment in Lieu of Taxes	3,290.00	15.37	19,740.00	15.37	39,500.00	15.38	19,760.00
4550 - Compensated Absences	0.00	0.00	0.00	0.00	5,500.00	2.14	5,500.00
4570 - Collection Losses	0.00	0.00	0.00	0.00	12,000.00	4.67	12,000.00
4580 - Interest Expense	<u>6,244.36</u>	29.18	<u>37,594.59</u>	29.28	<u>74,862.00</u>	29.15	<u>37,267.41</u>
Total General Expense	15,030.51	70.24	93,793.66	73.05	203,362.00	79.19	109,568.34
Total Routine Expense	91,516.41	427.65	597,055.81	465.00	1,133,670.00	441.46	536,614.19
Non-Routine Expense							
Extraordinary Maintenance							
4610.3 - Extraordinary Maint-Contract Costs	<u>0.00</u>	0.00	<u>2,443.00</u>	1.90	<u>0.00</u>	0.00	<u>(2,443.00)</u>
Total Extraordinary Maint	0.00	0.00	2,443.00	1.90	0.00	0.00	(2,443.00)
Casualty Losses-Not Cap.							
Total Casualty Losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Routine Expense	0.00	0.00	2,443.00	1.90	0.00	0.00	(2,443.00)
Total Operating Expenses	<u>91,516.41</u>	427.65	<u>599,498.81</u>	466.90	<u>1,133,670.00</u>	441.46	<u>534,171.19</u>

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015

Units	1 Month Ended		6 Months		<u>BUDGET</u>	<u>PUM</u>	<u>OVER/UNDER</u>
	<u>June 30, 2015</u>	<u>PUM</u>	<u>June 30, 2015</u>	<u>PUM</u>			
214							
Operating Income (Loss)	<u>42,545.18</u>	198.81	<u>31,769.60</u>	24.74	<u>16,030.00</u>	6.24	<u>(15,739.60)</u>
Depreciation Expense							
4800 - Depreciation - Current Year	<u>22,440.00</u>	104.86	<u>134,640.00</u>	104.86	<u>0.00</u>	0.00	<u>(134,640.00)</u>
Total Depreciation Expense	<u>22,440.00</u>	104.86	<u>134,640.00</u>	104.86	<u>0.00</u>	0.00	<u>(134,640.00)</u>
Surplus Credits & Charges							
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	0.00	<u>(640.00)</u>	(0.50)	<u>0.00</u>	0.00	<u>640.00</u>
Total Surplus Credits & Charges	<u>0.00</u>	0.00	<u>(640.00)</u>	(0.50)	<u>0.00</u>	0.00	<u>640.00</u>
Capital Expenditures							
7510 - Principal Payments - EPC	1,626.12	7.60	9,628.29	7.50	20,988.00	8.17	11,359.71
7520 - Replacement of Equipment	3,291.75	15.38	8,598.45	6.70	5,000.00	1.95	(3,598.45)
7540 - Betterments and Additions	0.00	0.00	12,160.32	9.47	0.00	0.00	(12,160.32)
7590 - Operating Expenditures-Contra	<u>(4,917.87)</u>	(22.98)	<u>(30,387.06)</u>	(23.67)	<u>(25,988.00)</u>	(10.12)	<u>4,399.06</u>
Total Capital Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>
HUD Net Income (Loss)	<u>37,627.31</u>	175.83	<u>2,022.54</u>	1.58	<u>(9,958.00)</u>	(3.88)	(11,980.54)
GAAP Net Income (Loss)	<u>20,105.18</u>	93.95	<u>(102,230.40)</u>	(79.62)	<u>16,030.00</u>	6.24	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submit	203.00		1,261.00				
9998 - Unit Months - Memorandum	<u>214.00</u>		<u>1,284.00</u>				
Total Occupancy Percentage	<u>94.86%</u>		<u>98.21%</u>				
UNA as of: June 30 2015			367,433.08				

**Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015**

	1 Month Ended	6 Months Ended
1011	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	3,973.00
3401.3 - Capital Grants	<u>0.00</u>	<u>1,500.00</u>
Total HUD PHA Grants	0.00	5,473.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>5,473.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>3,973.00</u>
Total Ordinary Maint & Oper	0.00	3,973.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>3,973.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>1,500.00</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015**

	1 Month Ended	6 Months Ended
1012	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	830.00
Total HUD PHA Grants	0.00	830.00
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	830.00
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	0.00	830.00
Total Administration	0.00	830.00
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	830.00
Net Income/(Loss)	0.00	0.00

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-13
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015**

	1 Month Ended	6 Months Ended
1013	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	4,731.63
3401.3 - Capital Grants	<u>0.00</u>	<u>2,213.00</u>
Total HUD PHA Grants	0.00	6,944.63
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>6,944.63</u>
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	<u>0.00</u>	<u>4,731.63</u>
Total Administration	0.00	4,731.63
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>4,731.63</u>
Net Income/(Loss)	<u>0.00</u>	<u>2,213.00</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-14
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015**

	1 Month Ended	6 Months Ended
1014	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	200.00	21,360.02
3401.3 - Capital Grants	<u>34,295.18</u>	<u>34,295.18</u>
Total HUD PHA Grants	34,495.18	55,655.20
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>34,495.18</u>	<u>55,655.20</u>
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	7,912.68
4172 - Management Fees	0.00	1,950.00
4182 - Employee Benefits - Admin	0.00	605.32
4185 - Telephone	0.00	1,299.85
4190.3 - Admin Service Contracts	<u>200.00</u>	<u>9,592.17</u>
Total Administration	200.00	21,360.02
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>200.00</u>	<u>21,360.02</u>
Net Income/(Loss)	<u>34,295.18</u>	<u>34,295.18</u>

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-11

Program ID:	1 Month Ended June 30, 2015	6 Months Ended June 30, 2015	BUDGET	OVER/UNDER
MI33P078501-11 **1511**				
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Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	18,668.00	25,000.00	6,332.00
1410 - Administration	0.00	24,000.00	24,000.00	0.00
Total Administration	0.00	82,668.00	89,000.00	6,332.00
A & E				
1430 - A & E Fees	0.00	12,672.28	10,000.00	(2,672.28)
1430.99 - A & E Fees - Soft Costs	0.00	2,935.56	0.00	(2,935.56)
Total A & E Fees	0.00	15,607.84	10,000.00	(5,607.84)
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	11,327.76	105,179.00	93,851.24
1460.99 - Dwelling Structures-Soft Costs	0.00	19,313.00	0.00	(19,313.00)
Total Dwelling Structures	0.00	30,640.76	105,179.00	74,538.24
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	128,916.60	204,179.00	75,262.40
1600 - CFP Funding	0.00	128,916.60	204,179.00	75,262.40
Over/(Under) Funding	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Manistee Housing Commission
Capital Fund 501-12

Program ID:	1 Month Ended June 30, 2015	6 Months Ended June 30, 2015	BUDGET	OVER/UNDER
MI33P078501-12 **1512**				
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Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	20,000.00	20,000.00	0.00
1410 - Administration	0.00	20,000.00	20,000.00	0.00
Total Administration	0.00	80,000.00	80,000.00	0.00
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	3,531.25	0.00	(3,531.25)
Total A & E Fees	0.00	6,961.25	10,000.00	3,038.75
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	10,169.62	101,849.00	91,679.38
Total Dwelling Structures	0.00	10,169.62	101,849.00	91,679.38
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	97,130.87	191,849.00	94,718.13
1600 - CFP Funding	0.00	97,130.87	191,849.00	94,718.13
Over/(Under) Funding	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Manistee Housing Commission
Capital Fund 501-13

Program ID:	1 Month Ended June 30, 2015	6 Months Ended June 30, 2015	BUDGET	OVER/UNDER
MI33P078501-13 **1513**				
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Administration				
1406 - Operations	\$ 39,637.40	\$ 39,637.40	\$ 39,637.40	\$ 0.00
1408 - Management Improvements	0.00	17,793.00	20,000.00	2,207.00
1410 - Administration	0.00	19,818.70	19,818.70	0.00
Total Administration	<u>39,637.40</u>	<u>77,249.10</u>	<u>79,456.10</u>	<u>2,207.00</u>
A & E				
1430 - A & E Fees	0.00	10,200.00	10,543.90	343.90
Total A & E Fees	<u>0.00</u>	<u>10,200.00</u>	<u>10,543.90</u>	<u>343.90</u>
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460.1 - Equipment Upgrade-Harborview	0.00	0.00	80,179.00	80,179.00
1460.2 - Unit Modernization-HA Wide	0.00	0.00	28,008.00	28,008.00
1460.99 - Dwelling Structures-Soft Costs	0.00	2,207.00	0.00	(2,207.00)
Total Dwelling Structures	<u>0.00</u>	<u>2,207.00</u>	<u>108,187.00</u>	<u>105,980.00</u>
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>39,637.40</u>	<u>89,656.10</u>	<u>198,187.00</u>	<u>108,530.90</u>
1600 - CFP Funding	<u>39,637.40</u>	<u>89,656.10</u>	<u>198,187.00</u>	<u>108,530.90</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Manistee Housing Commission
Capital Fund 501-14

Program ID:	1 Month Ended June 30, 2015	6 Months Ended June 30, 2015	BUDGET	OVER/UNDER
MI33P078501-14 **1514**				
<hr/>				
Administration				
1406 - Operations	\$ 0.00	\$ 17,116.00	\$ 34,232.00	\$ 17,116.00
1408 - Management Improvements	2,200.00	10,262.02	20,000.00	9,737.98
1410 - Administration	0.00	19,018.00	19,018.00	0.00
Total Administration	<u>2,200.00</u>	<u>46,396.02</u>	<u>73,250.00</u>	<u>26,853.98</u>
A & E				
1430 - A & E Fees	0.00	0.00	16,750.00	16,750.00
1430.99 - A & E Fees - Soft Costs	0.00	4,580.00	0.00	(4,580.00)
Total A & E Fees	<u>0.00</u>	<u>4,580.00</u>	<u>16,750.00</u>	<u>12,170.00</u>
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	32,295.18	32,295.18	0.00	(32,295.18)
1460.3 - Roof Replacement-Scattered Sites	0.00	0.00	17,000.00	17,000.00
1460.4 - Boiler Replacement	0.00	0.00	2,500.00	2,500.00
1460.5 - Water Heater Replacements	0.00	0.00	2,500.00	2,500.00
1460.6 - HVAC/Split System - Harborview	0.00	0.00	8,000.00	8,000.00
1460.7 - Air Handler Repair - Harborview	0.00	0.00	15,000.00	15,000.00
1460.8 - Corridor Lighting Replacment - CT	0.00	0.00	55,182.00	55,182.00
Total Dwelling Structures	<u>32,295.18</u>	<u>32,295.18</u>	<u>100,182.00</u>	<u>67,886.82</u>
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>34,495.18</u>	<u>83,271.20</u>	<u>190,182.00</u>	<u>106,910.80</u>
1600 - CFP Funding	<u>34,495.18</u>	<u>83,271.20</u>	<u>190,182.00</u>	<u>106,910.80</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

Date	Reference	T	Account	Description	Amount	Reference Total
06/01/15	6822	V	10012131	Byline Bank	1,626.12	
06/01/15	6822	V	10014580	Byline Bank	6,244.36	
06/01/15	6822	V	10017510	Byline Bank	1,626.12	
06/01/15	6822	V	10017590	Byline Bank	(1,626.12)	7,870.48
06/01/15	6823	V	10014190.3	The Nelrod Company	199.00	199.00
06/01/15	6824	V	10014221	██████████	200.00	200.00
06/01/15	6825		10014221	██████████	100.00	100.00
06/01/15	6826	V	10014221	██████████	200.00	200.00
06/01/15	6827	V	10014221	██████████	100.00	100.00
06/01/15	6828	V	10014221	██████████	200.00	200.00
06/01/15	6829		10014221	██████████	100.00	100.00
06/01/15	6830	V	10014320	Consumers Energy	5,007.61	5,007.61
06/01/15	6831	V	10014330	DTE Energy	330.76	330.76
06/01/15	6832	V	10014111	Manpower	528.00	528.00
06/01/15	6833	V	10014130	Mika Meyers Beckett & Jones PLC	2,136.12	2,136.12
06/01/15	6834	V	10014182	Principal Financial Group	681.34	
06/01/15	6834	V	10014433	Principal Financial Group	607.86	1,289.20
06/01/15	6835		10012117.9	United Steel Workers	55.09	55.09
06/09/15	6836		10011211	American Bankers Insurance Company	1,501.00	1,501.00
06/09/15	6837	V	10014185	AT & T	449.33	449.33
06/09/15	6838	V	10014185	AT & T Mobility	941.66	941.66
06/09/15	6839	V	10014420	Auto Value	33.49	33.49
06/09/15	6840		10014190.3	CDM Mobile Shredding Inc.	45.00	45.00
06/09/15	6841	V	10014185	Charter Business	123.19	
06/09/15	6841	V	10014230	Charter Business	4,696.08	4,819.27
06/09/15	6842	V	10014310	City of Manistee	4,496.20	4,496.20
06/09/15	6843	V	10014320	Consumers Energy	1,637.19	1,637.19
06/09/15	6844	V	10014330	DTE Energy	1,177.63	1,177.63
06/09/15	6845	V	10014430.09	Griffin Pest Solutions	2,431.00	2,431.00
06/09/15	6846	V	10014430.06	Haglund's Floor Covering	1,110.00	1,110.00
06/09/15	6847	V	10014420	HD Supply Facilities Mtee	90.94	90.94
06/09/15	6848	V	10014190.4	Jackpine Business Centers	518.04	518.04
06/09/15	6849	V	10014190.3	Kushner & Company	51.06	51.06
06/09/15	6850	V	10014190.5	Ludington Daily News	192.90	192.90

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

Date	Reference	T	Account	Description	Amount	Reference Total
06/09/15	6851	V	10014431	Manistee Landfill	62.49	62.49
06/09/15	6852	V	10014111	Manpower	1,056.00	1,056.00
06/09/15	6853		10014190.5	McCardel Water Conditioning	49.50	
06/09/15	6853		10014420	McCardel Water Conditioning	163.00	212.50
06/09/15	6854	V	10014190.3	Next IT	1,507.00	1,507.00
06/09/15	6855	V	10014190.5	The PI Company	72.40	72.40
06/09/15	6856	V	10014190.5	The Pioneer Group	670.56	670.56
06/09/15	6857		10014190.5	PNC Bank	267.50	267.50
06/09/15	6858	V	10014430.04	Schindler Elevator Corp.	1,116.28	1,116.28
06/09/15	6859	V	10014190.4	Staples Contract & Commercial Inc.	139.68	139.68
06/09/15	6860	V	10014430.07	Top Line Electric	201.92	201.92
06/09/15	6861	V	10014420	Cadillac Plumbing-Heating & Electric	151.44	151.44
06/09/15	6862	V	10014420	Grand Rental Station	282.93	282.93
06/09/15	6863		10011400	Housing Data Systems	2,000.00	
06/09/15	6863		10144190.3	Housing Data Systems	200.00	
06/09/15	6863		15141408	Housing Data Systems	2,200.00	
06/09/15	6863		15149800	Housing Data Systems	(2,200.00)	2,200.00
06/09/15	6864		10014430.08	Manistee Plumbing Co LLC	702.58	702.58
06/15/15	6865	V	10014431	Allied Waste Services	1,372.79	1,372.79
06/15/15	6866	V	10014190.3	Applied Imaging	666.00	666.00
06/15/15	6867	V	10014420	Blamey Castle Fleet Program	335.27	335.27
06/15/15	6868		10012137	City of Manistee	39,178.22	39,178.22
06/15/15	6869	V	10014320	Consumers Energy	11.54	11.54
06/15/15	6870	V	10014330	DTE Energy	7.54	7.54
06/15/15	6871	V	10014420	Fastenal Company	668.13	668.13
06/15/15	6872	V	10014170	H.A.A.S., Inc.	686.88	686.88
06/15/15	6873	V	10014190.3	Housing Data Systems	200.00	200.00
06/15/15	6874	V	10014111	Manpower	528.00	528.00
06/15/15	6875		10014190.5	Poster Compliance Center	79.00	79.00
06/15/15	6876	V	10014420	Wahr Hardware	95.96	95.96
06/15/15	6877	V	10014170	Daniel D. Laskey Co., PC	42.00	42.00
06/15/15	6878	V	10011690	Void Check	0.00	
06/17/15	6879		10011400	SimplexGrinnell LP	32,295.18	
06/17/15	6879		15141460	SimplexGrinnell LP	32,295.18	
06/17/15	6879		15149800	SimplexGrinnell LP	(32,295.18)	32,295.18

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

Date	Reference	T	Account	Description	Amount	Reference Total
06/22/15	6880		10011122	██████████	15.00	
06/22/15	6880		10012114	██████████	212.00	227.00
06/22/15	6881		10012114	██████████	33.00	33.00
06/22/15	6882		10012114	██████████	280.00	280.00
06/22/15	6883		10012114	██████████	237.00	237.00
06/22/15	6884		10011211	American Bankers Insurance Company	1,400.00	1,400.00
06/23/15	6885	V	10014185	AT & T Long Distance	134.17	134.17
06/23/15	6886	V	10011400.8	HD Supply Facilities Mtce	3,291.75	
06/23/15	6886	V	10014420	HD Supply Facilities Mtce	56.99	
06/23/15	6886	V	10017520	HD Supply Facilities Mtce	3,291.75	
06/23/15	6886	V	10017590	HD Supply Facilities Mtce	(3,291.75)	3,348.74
06/23/15	6887		10014430.12	Kerry's Blinds	70.00	70.00
06/23/15	6888		10014420	Kevin J. Helminiak	100.00	100.00
06/23/15	6889	V	10014111	Manpower	528.00	528.00
06/23/15	6890	V	10014130	Mika Meyers Beckett & Jones PLC	2,572.76	2,572.76
06/23/15	6891	V	10014190.2	NAHRO	367.50	367.50
06/23/15	6892	V	10014190.3	Pitney Bowes	405.96	405.96
06/23/15	6893	V	10014190.5	Reserve Account	610.90	610.90
06/23/15	6894	V	10014182	Sun Life Financial	391.16	
06/23/15	6894	V	10014433	Sun Life Financial	198.61	589.77
06/23/15	6895	V	10014182	VSP	130.22	
06/23/15	6895	V	10014433	VSP	113.94	244.16
06/30/15	MI078		10011111.2	Checks 6822 - 6895	(133,769.72)	(133,769.72)
				Transaction Balance		<u>0.00</u>

Total Debits 173,182.77

Total Credits 173,182.77

A/C Hash Total 941943160.260

Number of Transactions 92

**Manistee Housing Commission
Cash Receipts Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
06/30/15	147		10011111.2	June Cash Receipts	57,505.07	
06/30/15	147		10011122	June TAR Collections	(55,080.70)	
06/30/15	147		10011122.1	June Bad Debt Collections	(99.00)	
06/30/15	147		10012114	Tenant Security Deposit Collections	(1,520.00)	
06/30/15	147		10013690.1	Staples Reward	(15.18)	
06/30/15	147		10013690.4	Laundry Income	(590.69)	
06/30/15	147		10013690.6	Restitution - Wizniewski	(199.50)	
06/30/15	148		10011111.2	501-13 CFP Grant	39,637.40	
06/30/15	148		10013401.1	501-13 CFP Grant	(39,637.40)	
06/30/15	148		15131406	501-13 CFP Grant	39,637.40	
06/30/15	148		15131600	501-13 CFP Grant	39,637.40	
06/30/15	148		15131699	501-13 CFP Grant	(39,637.40)	
06/30/15	148		15139800	501-13 CFP Grant	(39,637.40)	
06/30/15	149		10011111.2	501-14 CFP Grant	2,200.00	
06/30/15	149		10143401.1	501-14 CFP Grant	(200.00)	
06/30/15	149		10143401.3	501-14 CFP Grant	(2,000.00)	
06/30/15	149		15141600	501-14 CFP Grant	2,200.00	
06/30/15	149		15141699	501-14 CFP Grant	(2,200.00)	
06/30/15	150		10011111.2	Operating Subsidy	10,012.00	
06/30/15	150		10013401.2	Operating Subsidy	(10,012.00)	
06/30/15	151		10011111.2	Operating Subsidy	28,040.00	
06/30/15	151		10013401.2	Operating Subsidy	(28,040.00)	
06/30/15	152		10011111.2	501-14 CFP Grant	32,295.18	
06/30/15	152		10143401.3	501-14 CFP Grant	(32,295.18)	
06/30/15	152		15141600	501-14 CFP Grant	32,295.18	
06/30/15	152		15141699	501-14 CFP Grant	(32,295.18)	
06/30/15	153		10011111.2	NOW Interest	0.18	
06/30/15	153		10013610	NOW Interest	(0.18)	
06/30/15	154		10011111.2	REPO Interest	87.92	
06/30/15	154		10013610	REPO Interest	(87.92)	
06/30/15	155		10011111.3	HRA Interest	0.42	
06/30/15	155		10013610	HRA Interest	(0.42)	
06/30/15	156		10011111.4	MM Savings Interest	4.42	
06/30/15	156		10013610	MM Savings Interest	(4.42)	
					Transaction Balance	<u>0.00</u>

Total Debits 283,552.57 Total Credits 283,552.57 A/C Hash Total 381812491.700

Number of Transactions 34

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/30/15	348		10011111.2	To record charges to tenants per June 2015 MSO.	(1,845.72)	
06/30/15	348		10011122	To record charges to tenants per June 2015 MSO.	57,169.60	
06/30/15	348		10013110	To record charges to tenants per June 2015 MSO.	(47,055.00)	
06/30/15	348		10013120	To record charges to tenants per June 2015 MSO.	(936.36)	
06/30/15	348		10013689	To record charges to tenants per June 2015 MSO.	(3,709.00)	
06/30/15	348		10013690	To record charges to tenants per June 2015 MSO.	(3,623.52)	
06/30/15	349		10011122	To record transfer of security deposit to A/R per June 2015 MSO.	(155.00)	
06/30/15	349		10012114	To record transfer of security deposit to A/R per June 2015 MSO.	155.00	
06/30/15	350		10012114	To close non-refundable pet deposit to tenant income per June 2015 MSO.	150.00	
06/30/15	350		10013690	To close non-refundable pet deposit to tenant income per June 2015 MSO.	(150.00)	
06/30/15	351		10011111.2	To reverse JE 347 dated 05/31/2015.	8,069.48	
06/30/15	351		10011290	To reverse JE 347 dated 05/31/2015.	(8,069.48)	
06/30/15	352		10011111.3	To record HRA transactions per June 2015 bank statement.	(371.13)	
06/30/15	352		10012117.12	To record HRA transactions per June 2015 bank statement.	371.13	
06/30/15	353		10011111.2	To record payroll transactions per June 2015 bank statement & payroll reports.	(5,890.02)	
06/30/15	353		10012117.1	To record payroll transactions per June 2015 bank statement & payroll reports.	1,252.83	
06/30/15	353		10012117.11	To record payroll transactions per June 2015 bank statement & payroll reports.	292.98	
06/30/15	353		10012117.2	To record payroll transactions per June 2015 bank statement & payroll reports.	1,766.00	
06/30/15	353		10012117.3	To record payroll transactions per June 2015 bank statement & payroll reports.	752.02	
06/30/15	353		10014182	To record payroll transactions per June 2015 bank statement & payroll reports.	1,209.48	
06/30/15	353		10014190.3	To record payroll transactions per June 2015 bank statement & payroll reports.	86.50	
06/30/15	353		10014433	To record payroll transactions per June 2015 bank statement & payroll reports.	530.21	
06/30/15	354		10011111.2	To record MERS PURCHASE per June 2015 bank statement.	(1,220.79)	
06/30/15	354		10012117.5	To record MERS PURCHASE per June 2015 bank statement.	1,220.79	
06/30/15	355		10011111.2	To record Steelworkers debit for payment of health insurance per June 2015 bank statement.	(8,967.20)	
06/30/15	355		10012117.4	To record Steelworkers debit for payment of health insurance per June 2015 bank statement.	874.20	
06/30/15	355		10014182	To record Steelworkers debit for payment of health insurance per June 2015 bank statement.	4,288.49	
06/30/15	355		10014433	To record Steelworkers debit for payment		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				of health insurance per June 2015 bank statement.	3,804.51	
06/30/15	356		10011111.2	To record CK 6898 that cleared the bank but was not received by HAAS, Inc.	(7,870.48)	
06/30/15	356		10011690	To record CK 6898 that cleared the bank but was not received by HAAS, Inc.	7,870.48	
06/30/15	A1	S	10019998	To record unit months for PUM calculation.	214.00	
06/30/15	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
06/30/15	A2	S	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
06/30/15	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
06/30/15	A3	S	10011400.95	To record estimated monthly depreciation expense.	(22,440.00)	
06/30/15	A3	S	10014800	To record estimated monthly depreciation expense.	22,440.00	
06/30/15	PAY2015		10011111.2	Payroll Journal Entry	(14,740.49)	
06/30/15	PAY2015		10012117.1	Payroll Journal Entry	(1,252.83)	
06/30/15	PAY2015		10012117.11	Payroll Journal Entry	(292.98)	
06/30/15	PAY2015		10012117.12	Payroll Journal Entry	(284.64)	
06/30/15	PAY2015		10012117.2	Payroll Journal Entry	(1,766.00)	
06/30/15	PAY2015		10012117.3	Payroll Journal Entry	(752.02)	
06/30/15	PAY2015		10012117.4	Payroll Journal Entry	(874.20)	
06/30/15	PAY2015		10012117.5	Payroll Journal Entry	(1,281.94)	
06/30/15	PAY2015		10012117.6	Payroll Journal Entry	(3.00)	
06/30/15	PAY2015		10012117.9	Payroll Journal Entry	(117.61)	
06/30/15	PAY2015		10014110	Payroll Journal Entry	13,947.71	
06/30/15	PAY2015		10014410	Payroll Journal Entry	7,418.00	
06/30/15	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	203.00	
06/30/15	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(203.00)	
06/30/15	RT2	S	10011211	To record monthly insurance write off.	(5,496.15)	
06/30/15	RT2	S	10014510	To record monthly insurance write off.	5,496.15	
				Transaction Balance		<u>0.00</u>
Total Debits	<u>142,872.56</u>	Total Credits	<u>142,872.56</u>	A/C Hash Total	<u>520678026.910</u>	
Number of Transactions	52					

**Manistee Housing Commission
Payroll Disbursements Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
06/03/15	13018	V	10011111.3	West Shore Bank	142.32	142.32
06/03/15	13019	V	10012117.9	United Steel Workers	59.10	59.10
06/03/15	13020	V	10012117.6	United Steel Workers	3.00	3.00
06/17/15	13021	V	10011111.3	West Shore Bank	142.32	142.32
06/17/15	13022	V	10012117.9	United Steel Workers	58.51	58.51
06/30/15	MI078		10011111.2	June 2015 Payroll Disbursements	(405.25)	<u>(405.25)</u>
					Transaction Balance	<u><u>0.00</u></u>
Total Debits				Total Credits		
			<u>405.25</u>		<u>405.25</u>	A/C Hash Total <u>60069687.200</u>
Number of Transactions		6				

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

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.06	06/30/15	10011111.2	NOW Account		14,740.49
89.06	06/30/15	10012117.1	Social Security Withheld		1,252.83
89.06	06/30/15	10012117.11	Medicare Withheld		292.98
89.06	06/30/15	10012117.12	FSA Withheld		284.64
89.06	06/30/15	10012117.2	Federal Income Tax Withl		1,766.00
89.06	06/30/15	10012117.3	State Income Tax Withhel		752.02
89.06	06/30/15	10012117.4	125 Medical Withheld		874.20
89.06	06/30/15	10012117.5	Pension Withheld		1,281.94
89.06	06/30/15	10012117.6	PAC Withheld		3.00
89.06	06/30/15	10012117.8	Friend of Court Withheld		0.00
89.06	06/30/15	10012117.9	Union Dues Withheld		117.61
89.06	06/30/15	10012119	Accounts Payable - Other		0.00
89.06	06/30/15	10014110	Administrative Salaries	13,947.71	
89.06	06/30/15	10014410	Labor, Maintenance	7,418.00	
14 Journal Entries			Total	<u>21,365.71</u>	<u>21,365.71</u>

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #2006 06/03/15						
Salaried Wages	0.0000	1,120.00	FICA-SS	66.21	Union Dues	17.84
			FICA-Med	15.48	Union PAC (1)	1.00
			Federal W/H	52.00	125 Medical	52.17
			State W/H	42.53	Mers	67.20
TOTALS	<u>0.0000</u>	<u>1,120.00</u>		<u>176.22</u>		<u>138.21</u>
Number of Periods: 1					NET PAY:	805.57
Company Expenses:		FICA-SS: 66.21	FICA-Med: 15.48	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Anthony - Anthony Mastrapasqua Check #2009 06/17/15						
Salaried Wages	0.0000	1,162.00	FICA-SS	68.81	Union Dues	18.49
			FICA-Med	16.09	Union PAC (1)	0.00
			Federal W/H	56.00	125 Medical	52.17
			State W/H	44.20	Mers	69.72
TOTALS	<u>0.0000</u>	<u>1,162.00</u>		<u>185.10</u>		<u>140.38</u>
Number of Periods: 1					NET PAY:	836.52
Company Expenses:		FICA-SS: 68.81	FICA-Med: 16.09	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Clinton - Clinton E. Copus II Check #2000 06/03/15						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.13	Mers	185.19
			FICA-Med	42.13	FSA	98.08
			Federal W/H	277.00	125 Medical	83.19
			State W/H	102.53		
TOTALS	<u>0.0000</u>	<u>3,086.54</u>		<u>601.79</u>		<u>366.46</u>
Number of Periods: 1					NET PAY:	2,118.29
Company Expenses:		FICA-SS: 180.12	FICA-Med: 42.13	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Clinton - Clinton E. Copus II Check #2011 06/17/15						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.13	Mers	185.19
			FICA-Med	42.13	FSA	98.08
			Federal W/H	277.00	125 Medical	83.19
			State W/H	102.53		
TOTALS	<u>0.0000</u>	<u>3,086.54</u>		<u>601.79</u>		<u>366.46</u>
Number of Periods: 1					NET PAY:	2,118.29
Company Expenses:		FICA-SS: 180.12	FICA-Med: 42.13	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #2004 06/03/15						
Salaried Wages	0.0000	1,488.00	FICA-SS	87.10	Union Dues	23.42
			FICA-Med	20.37	Union PAC (1)	1.00
			Federal W/H	89.00	Child Support	0.00
			State W/H	49.37	125 Medical	83.19
					Mers	89.28
TOTALS	<u>0.0000</u>	<u>1,488.00</u>		<u>245.84</u>		<u>196.89</u>
Number of Periods: 1					NET PAY:	1,045.27
Company Expenses:		FICA-SS: 87.10	FICA-Med: 20.37	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #2007 06/17/15						
Salaried Wages	0.0000	1,408.00	FICA-SS	82.14	Union Dues	22.18
			FICA-Med	19.21	Union PAC (1)	0.00
			Federal W/H	78.00	Child Support	0.00
			State W/H	46.18	125 Medical	83.19
					Mers	84.48
TOTALS	<u>0.0000</u>	<u>1,408.00</u>		<u>225.53</u>		<u>189.85</u>
Number of Periods: 1					NET PAY:	992.62
Company Expenses:		FICA-SS: 82.14	FICA-Med: 19.21	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Lindsay - Lindsay McIntyre Check #2003 06/03/15						
Salaried Wages	0.0000	770.50	FICA-SS	42.61	125 Medical	83.19
			FICA-Med	9.96	Mers	46.23
			Federal W/H	31.00		
			State W/H	27.25		
TOTALS	<u>0.0000</u>	<u>770.50</u>		<u>110.82</u>		<u>129.42</u>
Number of Periods: 1					NET PAY:	530.26
Company Expenses:		FICA-SS: 42.61	FICA-Med: 9.97	FUTA: 0.00		
		MI SUTA-Base Rate: 79.36	MI SUTA-Obligation A: 17.34			
Lindsay - Lindsay McIntyre Check #2010 06/17/15						
Salaried Wages	0.0000	756.13	FICA-SS	41.72	125 Medical	83.19
			FICA-Med	9.76	Mers	45.37
			Federal W/H	30.00		
			State W/H	26.67		
TOTALS	<u>0.0000</u>	<u>756.13</u>		<u>108.15</u>		<u>128.56</u>
Number of Periods: 1					NET PAY:	519.42
Company Expenses:		FICA-SS: 41.72	FICA-Med: 9.76	FUTA: 0.00		
		MI SUTA-Base Rate: 77.88	MI SUTA-Obligation A: 17.01			
Lorna - Lorna J. Perski Check #2001 06/03/15						
Salaried Wages	0.0000	1,940.00	FICA-SS	117.05	Mers	116.40
			FICA-Med	27.37	125 Medical	52.17
			Federal W/H	259.00		
			State W/H	75.29		
TOTALS	<u>0.0000</u>	<u>1,940.00</u>		<u>478.71</u>		<u>168.57</u>
Number of Periods: 1					NET PAY:	1,292.72
Company Expenses:		FICA-SS: 117.05	FICA-Med: 27.37	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski Check #2013 06/17/15						
Salaried Wages	0.0000	1,940.00	FICA-SS	117.04	Mers	116.40
			FICA-Med	27.37	125 Medical	52.17
			Federal W/H	259.00		
			State W/H	75.29		
TOTALS	<u>0.0000</u>	<u>1,940.00</u>		<u>478.70</u>		<u>168.57</u>
Number of Periods: 1					NET PAY:	1,292.73
Company Expenses:		FICA-SS: 117.05	FICA-Med: 27.37	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Monica - Monica Otis Check #2002 06/03/15						
Salaried Wages	0.0000	1,184.00	FICA-SS	72.22	Mers	71.04
			FICA-Med	16.88	125 Medical	0.00
			Federal W/H	133.00	FSA	19.24
			State W/H	46.48		
TOTALS	<u>0.0000</u>	<u>1,184.00</u>		<u>268.58</u>		<u>90.28</u>
Number of Periods: 1					NET PAY:	825.14
Company Expenses:		FICA-SS: 72.21	FICA-Med: 16.89	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Monica - Monica Otis Check #2012 06/17/15						
Salaried Wages	0.0000	1,184.00	FICA-SS	72.21	Mers	71.04
			FICA-Med	16.89	125 Medical	0.00
			Federal W/H	133.00	FSA	19.24
			State W/H	46.48		
TOTALS	<u>0.0000</u>	<u>1,184.00</u>		<u>268.58</u>		<u>90.28</u>
Number of Periods: 1					NET PAY:	825.14
Company Expenses:		FICA-SS: 72.21	FICA-Med: 16.89	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Robert - Robert Krolczyk Check #2005 06/03/15						
Salaried Wages	0.0000	1,120.00	FICA-SS	62.73	Mers	67.20
			FICA-Med	14.67	Union PAC (1)	1.00
			Federal W/H	46.00	Union Dues	17.84
			State W/H	33.61	FSA	25.00
					125 Medical	83.19
TOTALS	<u>0.0000</u>	<u>1,120.00</u>		<u>157.01</u>		<u>194.23</u>
Number of Periods: 1					NET PAY:	768.76
Company Expenses:			FICA-SS: 62.73	FICA-Med: 14.67	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		
Robert - Robert Krolczyk Check #2008 06/17/15						
Salaried Wages	0.0000	1,120.00	FICA-SS	62.73	Mers	67.20
			FICA-Med	14.67	Union PAC (1)	0.00
			Federal W/H	46.00	Union Dues	17.84
			State W/H	33.61	FSA	25.00
					125 Medical	83.19
TOTALS	<u>0.0000</u>	<u>1,120.00</u>		<u>157.01</u>		<u>193.23</u>
Number of Periods: 1					NET PAY:	769.76
Company Expenses:			FICA-SS: 62.73	FICA-Med: 14.67	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	Number of Checks: 14					
Salaried Wages	0.0000	21,365.71	FICA-SS	1,252.83	Mers	1,281.94
			FICA-Med	292.98	FSA	284.64
			Federal W/H	1,766.00	125 Medical	874.20
			State W/H	752.02	Union Dues	117.61
					Union PAC (1)	3.00
					Child Support	0.00
TOTALS	<u>0.0000</u>	<u>21,365.71</u>		<u>4,063.83</u>		<u>2,561.39</u>
					NET PAY:	14,740.49

Company Expenses: FICA-SS: 1,252.81 FICA-Med: 293.00 FUTA: 0.00
MI SUTA-Base Rate: 157.24 MI SUTA-Obligation A: 34.35

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
1001111.2 NOW Account				392,690.00		
06/30/15	147		June Cash Receipts		57,505.07	
06/30/15	148		501-13 CFP Grant		39,637.40	
06/30/15	149		501-14 CFP Grant		2,200.00	
06/30/15	150		Operating Subsidy		10,012.00	
06/30/15	151		Operating Subsidy		28,040.00	
06/30/15	152		501-14 CFP Grant		32,295.18	
06/30/15	153		NOW Interest		0.18	
06/30/15	154		REPO Interest		87.92	
06/30/15	348		To record charges to tenants per June 2015 MSO.		(1,845.72)	
06/30/15	351		To reverse JE 347 dated 05/31/2015.		8,069.48	
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		(5,890.02)	
06/30/15	354		To record MERS PURCHASE per June 2015 bank statement.		(1,220.79)	
06/30/15	355		To record Steelworkers debit for payment of health insurance per June 2015 bank statement.		(8,967.20)	
06/30/15	356		To record CK 6898 that cleared the bank but was not received by HAAS, Inc.		(7,870.48)	
06/30/15	MI078		Checks 6822 - 6895		(133,769.72)	
06/30/15	MI078		June 2015 Payroll Disbursements		(405.25)	
06/30/15	PAY2015		Payroll Journal Entry		(14,740.49)	
					<u>3,137.56</u>	<u>395,827.56</u>
1001111.3 HRA Account				10,270.68		
06/30/15	155		HRA Interest		0.42	
06/30/15	352		To record HRA transactions per June 2015 bank statement.		(371.13)	
06/03/15	13018	V	West Shore Bank		142.32	
06/17/15	13021	V	West Shore Bank		142.32	
					<u>(86.07)</u>	<u>10,184.61</u>
1001111.4 Money Market Savings				53,779.03		
06/30/15	156		MM Savings Interest		4.42	
					<u>4.42</u>	<u>53,783.45</u>
10011117 Petty Cash Fund				250.00		
					<u>0.00</u>	<u>250.00</u>
10011118 Change Fund				50.00		
					<u>0.00</u>	<u>50.00</u>
10011122 Tenants Accounts Receivable				25,207.13		
06/30/15	147		June TAR Collections		(55,080.70)	
06/30/15	348		To record charges to tenants per June 2015 MSO.		57,169.60	
06/30/15	349		To record transfer of security deposit to A/R per June 2015 MSO.		(155.00)	
06/22/15	6880		Brittany Lucas		15.00	
					<u>1,948.90</u>	<u>27,156.03</u>
10011122.1 Allowance for Doubtful Accounts				(3,059.29)		
06/30/15	147		June Bad Debt Collections		(99.00)	
					<u>(99.00)</u>	<u>(3,158.29)</u>
10011129 Accounts Receivable-Other				3,163.04		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011129 Accounts Receivable-Other (cont.)					<u>0.00</u>	<u>3,163.04</u>
10011211 Prepaid Insurance				14,899.76		
06/09/15	6836		American Bankers Insurance Company		1,501.00	
06/22/15	6884		American Bankers Insurance Company		1,400.00	
06/30/15	RT2	S	To record monthly insurance write off.		<u>(5,496.15)</u>	
					<u>(2,595.15)</u>	<u>12,304.61</u>
10011290 Other Prepaid Expenses				8,069.48		
06/30/15	351		To reverse JE 347 dated 05/31/2015.		<u>(8,069.48)</u>	
					<u>(8,069.48)</u>	<u>0.00</u>
10011400 Construction in Progress-CFP				3,713.00		
06/09/15	6863		Housing Data Systems		2,000.00	
06/17/15	6879		SimplexGrinnell LP		32,295.18	
					<u>34,295.18</u>	<u>38,008.18</u>
10011400.6 Land				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
10011400.61 Land Improvements				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
10011400.7 Buildings				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
10011400.71 Building Improvements				4,854,495.14		
					<u>0.00</u>	<u>4,854,495.14</u>
10011400.72 Non-dwelling Structures				7,050.00		
					<u>0.00</u>	<u>7,050.00</u>
10011400.8 Furn., Equip., Mach.-Dwellings				250,130.89		
06/23/15	6886	V	HD Supply Facilities Mtce		3,291.75	
					<u>3,291.75</u>	<u>253,422.64</u>
10011400.9 Furn., Equip., Mach.-Admin				516,408.25		
					<u>0.00</u>	<u>516,408.25</u>
10011400.95 Accumulated Depreciation-ALL				(7,757,782.58)		
06/30/15	A3	S	To record estimated monthly depreciation expense.		<u>(22,440.00)</u>	
					<u>(22,440.00)</u>	<u>(7,780,222.58)</u>
10011690 Undistributed Debits				0.00		
06/30/15	356		To record CK 6898 that cleared the bank but was not received by HAAS, Inc.		7,870.48	
06/15/15	6878	V	Void Check		0.00	

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011690 Undistributed Debits (cont.)					<u>7,870.48</u>	<u>7,870.48</u>
10012111 Vendors and Contractors				(32,191.86)	<u>0.00</u>	<u>(32,191.86)</u>
10012114 Tenant Security Deposits				(56,243.00)		
06/30/15	147		Tenant Security Deposit Collections		(1,520.00)	
06/30/15	349		To record transfer of security deposit to A/R per June 2015 MSO.		155.00	
06/30/15	350		To close non-refundable pet deposit to tenant income per June 2015 MSO.		150.00	
06/22/15	6880		██████████		212.00	
06/22/15	6881		██████████		33.00	
06/22/15	6882		██████████		280.00	
06/22/15	6883		██████████		237.00	
					<u>(453.00)</u>	<u>(56,696.00)</u>
10012117.1 Social Security Withheld				0.00		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		1,252.83	
06/30/15	PAY2015		Payroll Journal Entry		<u>(1,252.83)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.11 Medicare Withheld				0.00		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		292.98	
06/30/15	PAY2015		Payroll Journal Entry		<u>(292.98)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.12 FSA Withheld				(96.12)		
06/30/15	352		To record HRA transactions per June 2015 bank statement.		371.13	
06/30/15	PAY2015		Payroll Journal Entry		<u>(284.64)</u>	
					<u>86.49</u>	<u>(9.63)</u>
10012117.2 Federal Income Tax Withheld				0.00		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		1,766.00	
06/30/15	PAY2015		Payroll Journal Entry		<u>(1,766.00)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.3 State Income Tax Withheld				(332.44)		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		752.02	
06/30/15	PAY2015		Payroll Journal Entry		<u>(752.02)</u>	
					<u>0.00</u>	<u>(332.44)</u>
10012117.4 125 Medical Withheld				0.00		
06/30/15	355		To record Steelworkers debit for payment of health insurance per June 2015 bank statement.		874.20	
06/30/15	PAY2015		Payroll Journal Entry		<u>(874.20)</u>	
					<u>0.00</u>	<u>0.00</u>

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012117.5 Pension Withheld				(1,220.79)		
06/30/15	354		To record MERS PURCHASE per June 2015 bank statement.		1,220.79	
06/30/15	PAY2015		Payroll Journal Entry		(1,281.94)	
					<u>(61.15)</u>	<u>(1,281.94)</u>
10012117.6 PAC Withheld				0.00		
06/03/15	13020	V	United Steel Workers		3.00	
06/30/15	PAY2015		Payroll Journal Entry		(3.00)	
					<u>0.00</u>	<u>0.00</u>
10012117.9 Union Dues Withheld				(55.09)		
06/01/15	6835		United Steel Workers		55.09	
06/03/15	13019	V	United Steel Workers		59.10	
06/17/15	13022	V	United Steel Workers		58.51	
06/30/15	PAY2015		Payroll Journal Entry		(117.61)	
					<u>55.09</u>	<u>0.00</u>
10012119.2 Interfund Payable - DVG				(2,748.00)		
					<u>0.00</u>	<u>(2,748.00)</u>
10012131 EPC Loan - Current				(12,985.94)		
06/01/15	6822	V	Byline Bank		1,626.12	
					<u>1,626.12</u>	<u>(11,359.82)</u>
10012132 EPC Loan - Noncurrent				(1,158,264.82)		
					<u>0.00</u>	<u>(1,158,264.82)</u>
10012135.1 Accrued Comp. Absences-Current				(12,718.77)		
					<u>0.00</u>	<u>(12,718.77)</u>
10012135.3 Accrued Comp. Absences-Non Current				(14,279.77)		
					<u>0.00</u>	<u>(14,279.77)</u>
10012137 Payments in Lieu of Taxes				(55,628.22)		
06/15/15	6868		City of Manistee		39,178.22	
06/30/15	A2	S	To record estimated monthly PILOT expense.		(3,290.00)	
					<u>35,888.22</u>	<u>(19,740.00)</u>
10012806 Unrestricted Net Assets				(365,410.54)		
					<u>0.00</u>	<u>(365,410.54)</u>
10012806.1 Invested in Capital Assets				(1,889,474.21)		
					<u>0.00</u>	<u>(1,889,474.21)</u>
10012820 HUD Operating Reserve - Memo				(365,410.54)		
					<u>0.00</u>	<u>(365,410.54)</u>
10012820.1 HUD Operating Reserve-Contra				365,410.54		

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10012820.1 HUD Operating Reserve-Contra (cont.)					<u>0.00</u>	<u>365,410.54</u>
10013110 Dwelling Rental				(246,393.00)		
06/30/15	348		To record charges to tenants per June 2015 MSO.		(47,055.00)	
					<u>(47,055.00)</u>	<u>(293,448.00)</u>
10013120 Excess Utilities				(5,192.90)		
06/30/15	348		To record charges to tenants per June 2015 MSO.		(936.36)	
					<u>(936.36)</u>	<u>(6,129.26)</u>
10013401.1 Operating Grants				(17,116.00)		
06/30/15	148		501-13 CFP Grant		(39,637.40)	
					<u>(39,637.40)</u>	<u>(56,753.40)</u>
10013401.2 Operating Subsidy				(188,041.00)		
06/30/15	150		Operating Subsidy		(10,012.00)	
06/30/15	151		Operating Subsidy		(28,040.00)	
					<u>(38,052.00)</u>	<u>(226,093.00)</u>
10013610 Interest Income-Gen. Fund				(455.33)		
06/30/15	153		NOW Interest		(0.18)	
06/30/15	154		REPO Interest		(87.92)	
06/30/15	155		HRA Interest		(0.42)	
06/30/15	156		MM Savings Interest		(4.42)	
					<u>(92.94)</u>	<u>(548.27)</u>
10013689 Tenant Income - Cable TV				(19,021.00)		
06/30/15	348		To record charges to tenants per June 2015 MSO.		(3,709.00)	
					<u>(3,709.00)</u>	<u>(22,730.00)</u>
10013690 Tenant Income				(11,646.71)		
06/30/15	348		To record charges to tenants per June 2015 MSO.		(3,623.52)	
06/30/15	350		To close non-refundable pet deposit to tenant income per June 2015 MSO.		(150.00)	
					<u>(3,773.52)</u>	<u>(15,420.23)</u>
10013690.1 Non-Tenant Income				0.00		
06/30/15	147		Staples Reward		(15.18)	
					<u>(15.18)</u>	<u>(15.18)</u>
10013690.4 Laundry Income				(5,343.38)		
06/30/15	147		Laundry Income		(590.69)	
					<u>(590.69)</u>	<u>(5,934.07)</u>
10013690.6 Fraud Recovery Revenue				(997.50)		
06/30/15	147		Restitution - Wizniewski		(199.50)	
					<u>(199.50)</u>	<u>(1,197.00)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013690.7 Management Fee - DVG				(3,000.00)		
					<u>0.00</u>	<u>(3,000.00)</u>
10014110 Administrative Salaries				68,051.56		
06/30/15	PAY2015		Payroll Journal Entry		<u>13,947.71</u>	
					<u>13,947.71</u>	<u>81,999.27</u>
10014111 Admin Wage-Contracted				11,535.00		
06/01/15	6832	V	Manpower		528.00	
06/09/15	6852	V	Manpower		1,056.00	
06/15/15	6874	V	Manpower		528.00	
06/23/15	6889	V	Manpower		528.00	
					<u>2,640.00</u>	<u>14,175.00</u>
10014130 Legal Expense				7,941.33		
06/01/15	6833	V	Mika Meyers Beckett & Jones PLC		2,136.12	
06/23/15	6890	V	Mika Meyers Beckett & Jones PLC		2,572.76	
					<u>4,708.88</u>	<u>12,650.21</u>
10014140 Staff Training				365.46		
					<u>0.00</u>	<u>365.46</u>
10014150 Travel Expense				1,000.00		
					<u>0.00</u>	<u>1,000.00</u>
10014170 Accounting Fees				4,943.05		
06/15/15	6872	V	H.A.A.S., Inc.		686.88	
06/15/15	6877	V	Daniel D. Laskey Co., PC		42.00	
					<u>728.88</u>	<u>5,671.93</u>
10014182 Employee Benefits - Admin				35,832.54		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		1,209.48	
06/30/15	355		To record Steelworkers debit for payment of health insurance per June 2015 bank statement.		4,288.49	
06/01/15	6834	V	Principal Financial Group		681.34	
06/23/15	6894	V	Sun Life Financial		391.16	
06/23/15	6895	V	VSP		130.22	
					<u>6,700.69</u>	<u>42,533.23</u>
10014185 Telephone				8,463.79		
06/09/15	6837	V	AT & T		449.33	
06/09/15	6838	V	AT & T Mobility		941.66	
06/09/15	6841	V	Charter Business		123.19	
06/23/15	6885	V	AT & T Long Distance		134.17	
					<u>1,648.35</u>	<u>10,112.14</u>
10014190.1 Publications				30.00		
					<u>0.00</u>	<u>30.00</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014190.2 Membership Dues and Fees				919.00		
06/23/15	6891	V	NAHRO		367.50	
					<u>367.50</u>	<u>1,286.50</u>
10014190.3 Admin Service Contracts				9,561.82		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		86.50	
06/01/15	6823	V	The Nelrod Company		199.00	
06/09/15	6840		CDM Mobile Shredding Inc.		45.00	
06/09/15	6849	V	Kushner & Company		51.06	
06/09/15	6854	V	Next IT		1,507.00	
06/15/15	6866	V	Applied Imaging		666.00	
06/15/15	6873	V	Housing Data Systems		200.00	
06/23/15	6892	V	Pitney Bowes		405.96	
					<u>3,160.52</u>	<u>12,722.34</u>
10014190.4 Office Supplies				4,669.20		
06/09/15	6848	V	Jackpine Business Centers		518.04	
06/09/15	6859	V	Staples Contract & Commercial Inc.		139.68	
					<u>657.72</u>	<u>5,326.92</u>
10014190.5 Other Sundry-Misc.				4,198.59		
06/09/15	6850	V	Ludington Daily News		192.90	
06/09/15	6853		McCardel Water Conditioning		49.50	
06/09/15	6855	V	The PI Company		72.40	
06/09/15	6856	V	The Pioneer Group		670.56	
06/09/15	6857		PNC Bank		267.50	
06/15/15	6875		Poster Compliance Center		79.00	
06/23/15	6893	V	Reserve Account		610.90	
					<u>1,942.76</u>	<u>6,141.35</u>
10014220 Rec., Pub., & Other Services				3,951.94		
					<u>0.00</u>	<u>3,951.94</u>
10014221 Resident Employee Stipend				4,200.00		
06/01/15	6824	V	██████████		200.00	
06/01/15	6825		██████████		100.00	
06/01/15	6826	V	██████████		200.00	
06/01/15	6827	V	██████████		100.00	
06/01/15	6828	V	██████████		200.00	
06/01/15	6829		██████████		100.00	
					<u>900.00</u>	<u>5,100.00</u>
10014230 Contract Costs-Cable & Other				23,224.86		
06/09/15	6841	V	Charter Business		4,696.08	
					<u>4,696.08</u>	<u>27,920.94</u>
10014310 Water & Sewer				20,198.94		
06/09/15	6842	V	City of Manistee		4,496.20	
					<u>4,496.20</u>	<u>24,695.14</u>
10014320 Electricity				47,265.06		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014320 Electricity (cont.)						
06/01/15	6830	V	Consumers Energy		5,007.61	
06/09/15	6843	V	Consumers Energy		1,637.19	
06/15/15	6869	V	Consumers Energy		11.54	
					<u>6,656.34</u>	<u>53,921.40</u>
10014330 Gas				21,035.05		
06/01/15	6831	V	DTE Energy		330.76	
06/09/15	6844	V	DTE Energy		1,177.63	
06/15/15	6870	V	DTE Energy		7.54	
					<u>1,515.93</u>	<u>22,550.98</u>
10014410 Labor, Maintenance				37,298.88		
06/30/15	PAY2015		Payroll Journal Entry		7,418.00	
					<u>7,418.00</u>	<u>44,716.88</u>
10014420 Materials				26,375.71		
06/09/15	6839	V	Auto Value		33.49	
06/09/15	6847	V	HD Supply Facilities Mtce		90.94	
06/09/15	6853		McCardel Water Conditioning		163.00	
06/09/15	6861	V	Cadillac Plumbing-Heating & Electric		151.44	
06/09/15	6862	V	Grand Rental Station		282.93	
06/15/15	6867	V	Blarney Castle Fleet Program		335.27	
06/15/15	6871	V	Fastenal Company		668.13	
06/15/15	6876	V	Wahr Hardware		95.96	
06/23/15	6886	V	HD Supply Facilities Mtce		56.99	
06/23/15	6888		Kevin J. Helminiak		100.00	
					<u>1,978.15</u>	<u>28,353.86</u>
10014430.02 Heating & Cooling Contracts				12,170.20		
					<u>0.00</u>	<u>12,170.20</u>
10014430.04 Elevator Contracts				6,371.40		
06/09/15	6858	V	Schindler Elevator Corp.		1,116.28	
					<u>1,116.28</u>	<u>7,487.68</u>
10014430.06 Unit Turnaround Contracts				13,083.95		
06/09/15	6846	V	Haglund's Floor Covering		1,110.00	
					<u>1,110.00</u>	<u>14,193.95</u>
10014430.07 Electrical Contracts				2,965.57		
06/09/15	6860	V	Top Line Electric		201.92	
					<u>201.92</u>	<u>3,167.49</u>
10014430.08 Plumbing Contracts				3,939.77		
06/09/15	6864		Manistee Plumbing Co LLC		702.58	
					<u>702.58</u>	<u>4,642.35</u>
10014430.09 Extermination Contracts				2,359.00		
06/09/15	6845	V	Griffin Pest Solutions		2,431.00	
					<u>2,431.00</u>	<u>4,790.00</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014430.11 Routine Maintenance Contracts				4,751.35		
					<u>0.00</u>	<u>4,751.35</u>
10014430.12 Miscellaneous Contracts				3,373.87		
06/23/15	6887		Kerry's Blinds		<u>70.00</u>	
					<u>70.00</u>	<u>3,443.87</u>
10014431 Garbage Removal				6,590.45		
06/09/15	6851	V	Manistee Landfill		62.49	
06/15/15	6865	V	Allied Waste Services		<u>1,372.79</u>	
					<u>1,435.28</u>	<u>8,025.73</u>
10014433 Employee Benefits - Maint.				29,560.91		
06/30/15	353		To record payroll transactions per June 2015 bank statement & payroll reports.		530.21	
06/30/15	355		To record Steelworkers debit for payment of health insurance per June 2015 bank statement.		3,804.51	
06/01/15	6834	V	Principal Financial Group		607.86	
06/23/15	6894	V	Sun Life Financial		198.61	
06/23/15	6895	V	VSP		<u>113.94</u>	
					<u>5,255.13</u>	<u>34,816.04</u>
10014440 Staff Training-Maintenance				548.00		
					<u>0.00</u>	<u>548.00</u>
10014510 Insurance				30,962.92		
06/30/15	RT2	S	To record monthly insurance write off.		<u>5,496.15</u>	
					<u>5,496.15</u>	<u>36,459.07</u>
10014520 Payment in Lieu of Taxes				16,450.00		
06/30/15	A2	S	To record estimated monthly PILOT expense.		<u>3,290.00</u>	
					<u>3,290.00</u>	<u>19,740.00</u>
10014580 Interest Expense				31,350.23		
06/01/15	6822	V	Byline Bank		<u>6,244.36</u>	
					<u>6,244.36</u>	<u>37,594.59</u>
10014610.3 Extraordinary Maint-Contract Costs				2,443.00		
					<u>0.00</u>	<u>2,443.00</u>
10014800 Depreciation - Current Year				112,200.00		
06/30/15	A3	S	To record estimated monthly depreciation expense.		<u>22,440.00</u>	
					<u>22,440.00</u>	<u>134,640.00</u>
10016010 Prior Year Adj. - Affecting RR				(640.00)		
					<u>0.00</u>	<u>(640.00)</u>
10017510 Principal Payments - EPC				8,002.17		
06/01/15	6822	V	Byline Bank		1,626.12	

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10017510 Principal Payments - EPC (cont.)					<u>1,626.12</u>	<u>9,628.29</u>
10017520 Replacement of Equipment				5,306.70		
06/23/15	6886	V	HD Supply Facilities Mtce		<u>3,291.75</u>	
					<u>3,291.75</u>	<u>8,598.45</u>
10017540 Betterments and Additions				12,160.32		
					<u>0.00</u>	<u>12,160.32</u>
10017590 Operating Expenditures-Contra				(25,469.19)		
06/01/15	6822	V	Byline Bank		(1,626.12)	
06/23/15	6886	V	HD Supply Facilities Mtce		<u>(3,291.75)</u>	
					<u>(4,917.87)</u>	<u>(30,387.06)</u>
10019996 Actual Unit Months for REAC submission				1,058.00		
06/30/15	RT1	S	To record actual units leased for REAC reporting purposes.		<u>203.00</u>	
					<u>203.00</u>	<u>1,261.00</u>
10019997 Actual Unit Months - Contra				(1,058.00)		
06/30/15	RT1	S	To record actual units leased for REAC reporting purposes.		<u>(203.00)</u>	
					<u>(203.00)</u>	<u>(1,261.00)</u>
10019998 Unit Months - Memorandum				1,070.00		
06/30/15	A1	S	To record unit months for PUM calculation.		<u>214.00</u>	
					<u>214.00</u>	<u>1,284.00</u>
10019999 Unit Months - Contra				(1,070.00)		
06/30/15	A1	S	To record unit months for PUM calculation.		<u>(214.00)</u>	
					<u>(214.00)</u>	<u>(1,284.00)</u>
10113401.1 Operating Grants				(3,973.00)		
					<u>0.00</u>	<u>(3,973.00)</u>
10113401.3 Capital Grants				(1,500.00)		
					<u>0.00</u>	<u>(1,500.00)</u>
10114430.12 Miscellaneous Contract Costs				3,973.00		
					<u>0.00</u>	<u>3,973.00</u>
10123401.1 Operating Grants				(830.00)		
					<u>0.00</u>	<u>(830.00)</u>
10124190.3 Administrative Service Contracts				830.00		
					<u>0.00</u>	<u>830.00</u>
10133401.1 Operating Grants				(4,731.63)		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10133401.1		Operating Grants (cont.)		<u>0.00</u>	<u>(4,731.63)</u>
	10133401.3		Capital Grants	(2,213.00)	<u>0.00</u>	<u>(2,213.00)</u>
	10134190.3		Administrative Service Contracts	4,731.63	<u>0.00</u>	<u>4,731.63</u>
	10143401.1		Operating Grants	(21,160.02)		
06/30/15	149		501-14 CFP Grant		<u>(200.00)</u>	<u>(21,360.02)</u>
	10143401.3		Capital Grants	0.00		
06/30/15	149		501-14 CFP Grant		<u>(2,000.00)</u>	
06/30/15	152		501-14 CFP Grant		<u>(32,295.18)</u>	<u>(34,295.18)</u>
	10144110		Administrative Salaries	7,912.68	<u>0.00</u>	<u>7,912.68</u>
	10144172		Consulting	1,950.00	<u>0.00</u>	<u>1,950.00</u>
	10144182		Employee Benefits - Admin	605.32	<u>0.00</u>	<u>605.32</u>
	10144185		Telephone	1,299.85	<u>0.00</u>	<u>1,299.85</u>
	10144190.3		Administrative Service Contracts	9,392.17		
06/09/15	6863		Housing Data Systems		<u>200.00</u>	<u>9,592.17</u>
	15111406		Operations	40,000.00	<u>0.00</u>	<u>40,000.00</u>
	15111408		Management Improvements	18,668.00	<u>0.00</u>	<u>18,668.00</u>
	15111410		Administration	24,000.00	<u>0.00</u>	<u>24,000.00</u>
	15111430		A & E Fees	12,672.28	<u>0.00</u>	<u>12,672.28</u>

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
15111430.99	A & E Fees - Soft Costs		2,935.56	<u>0.00</u>	<u>2,935.56</u>
15111460	Dwelling Structures		11,327.76	<u>0.00</u>	<u>11,327.76</u>
15111460.99	Dwelling Structures-Soft Costs		19,313.00	<u>0.00</u>	<u>19,313.00</u>
15111600	CFP Funding		128,916.60	<u>0.00</u>	<u>128,916.60</u>
15111699	CFP Funding - Contra		(128,916.60)	<u>0.00</u>	<u>(128,916.60)</u>
15119800	CFP Cost - Contra		(128,916.60)	<u>0.00</u>	<u>(128,916.60)</u>
15121406	Operations		40,000.00	<u>0.00</u>	<u>40,000.00</u>
15121408	Management Improvements		20,000.00	<u>0.00</u>	<u>20,000.00</u>
15121410	Administration		20,000.00	<u>0.00</u>	<u>20,000.00</u>
15121430	A & E Fees		3,430.00	<u>0.00</u>	<u>3,430.00</u>
15121430.99	A & E Fees - Soft Costs		3,531.25	<u>0.00</u>	<u>3,531.25</u>
15121460	Dwelling Structures		10,169.62	<u>0.00</u>	<u>10,169.62</u>
15121600	CFP Funding		97,130.87	<u>0.00</u>	<u>97,130.87</u>
15121699	CFP Funding - Contra		(97,130.87)	<u>0.00</u>	<u>(97,130.87)</u>
15129800	CFP Cost - Contra		(97,130.87)	<u>0.00</u>	<u>(97,130.87)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
			15131406 Operations	0.00		
06/30/15	148		501-13 CFP Grant		39,637.40	
					<u>39,637.40</u>	<u>39,637.40</u>
			15131408 Management Improvements	17,793.00		
					<u>0.00</u>	<u>17,793.00</u>
			15131410 Administration	19,818.70		
					<u>0.00</u>	<u>19,818.70</u>
			15131430 A & E Fees	10,200.00		
					<u>0.00</u>	<u>10,200.00</u>
			15131460.99 Dwelling Structures-Soft Costs	2,207.00		
					<u>0.00</u>	<u>2,207.00</u>
			15131600 CFP Funding	50,018.70		
06/30/15	148		501-13 CFP Grant		39,637.40	
					<u>39,637.40</u>	<u>89,656.10</u>
			15131699 CFP Funding - Contra	(50,018.70)		
06/30/15	148		501-13 CFP Grant		(39,637.40)	
					<u>(39,637.40)</u>	<u>(89,656.10)</u>
			15139800 CFP Cost - Contra	(50,018.70)		
06/30/15	148		501-13 CFP Grant		(39,637.40)	
					<u>(39,637.40)</u>	<u>(89,656.10)</u>
			15141406 Operations	17,116.00		
					<u>0.00</u>	<u>17,116.00</u>
			15141408 Management Improvements	8,062.02		
06/09/15	6863		Housing Data Systems		2,200.00	
					<u>2,200.00</u>	<u>10,262.02</u>
			15141410 Administration	19,018.00		
					<u>0.00</u>	<u>19,018.00</u>
			15141430.99 A & E Fees - Soft Costs	4,580.00		
					<u>0.00</u>	<u>4,580.00</u>
			15141460 Dwelling Structures	0.00		
06/17/15	6879		SimplexGrinnell LP		32,295.18	
					<u>32,295.18</u>	<u>32,295.18</u>
			15141600 CFP Funding	48,776.02		
06/30/15	149		501-14 CFP Grant		2,200.00	

**Manistee Housing Commission
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<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
15141600 CFP Funding (cont.)						
06/30/15	152		501-14 CFP Grant		<u>32,295.18</u>	
					<u>34,495.18</u>	<u>83,271.20</u>
15141699 CFP Funding - Contra				(48,776.02)		
06/30/15	149		501-14 CFP Grant		(2,200.00)	
06/30/15	152		501-14 CFP Grant		<u>(32,295.18)</u>	
					<u>(34,495.18)</u>	<u>(83,271.20)</u>
15149800 CFP Cost - Contra				(48,776.02)		
06/09/15	6863		Housing Data Systems		(2,200.00)	
06/17/15	6879		SimplexGrinnell LP		<u>(32,295.18)</u>	
					<u>(34,495.18)</u>	<u>(83,271.20)</u>
Current Profit/(Loss)			<u>54,400.36</u>	YTD Profit/(Loss)		<u>(64,222.22)</u>
Number of Transactions			184			
				The General Ledger is in balance		<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 06/30/15
Checkbook Name: DVG Checking

General Ledger

Balance per General Ledger (Account 20011111) at 06/01/15	65,050.23
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,049.34
Total Credits (Checks and Debit Memos)	<u>-164.86</u>
Unreconciled General Ledger Balance at 06/30/15	<u>65,934.71</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/15	<u><u>65,934.71</u></u>

Bank

Balance per Bank Statement at 06/30/15	65,934.71
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/15	<u><u>65,934.71</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/15
Statement Ending date: 06/30/15
Checkbook Name: DVG Checking

Statement Summary

Beginning Balance				65,067.57
Deposits and Credit Memos				
105	06/30/15	20011122	June Cash Receipts	1,032.00
307	06/30/15	20014590	To void CK 2504 dated 12/04/2014.	17.34
			Total	<u>1,049.34</u>
Checks and Debit Memos				
2504	12/04/14	20014590	City of Manistee	(17.34)
2541	06/09/15	20014590	City of Manistee	(17.34)
2542	06/09/15	20014590	Consumers Energy	(18.98)
2543	06/15/15	20014170	H.A.A.S., Inc.	(128.54)
			Total	<u>(182.20)</u>
Ending Balance				<u><u>65,934.71</u></u>

Bank Summary

Ending Bank Balance				<u>65,934.71</u>
Ending Balance				<u><u>65,934.71</u></u>

Book Summary

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 06/30/15				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>65,934.71</u></u>

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

To the Board of Directors
And Management

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

Enclosed are the following reports for the month ending June 30, 2015. 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 June 30, 2015**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA \$ 65,934.71

Total Cash 65,934.71

Receivables

1122 - Tenants Accounts Receivable 5,913.00

1129.4 - Interfund Receivable - P/H 2,748.00

Total Receivables 8,661.00

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

Total Prepaid Expenses & Other Assets 0.00

Total Current Assets 74,595.71

CAPITAL ASSETS

Land, Structures & Equipment

1400.7 - Buildings 364,363.29

1400.98 - Accumulated Depreciation-DVG (71,046.05)

Total Land, Structures & Equipment 293,317.24

TOTAL CAPITAL ASSETS 293,317.24

TOTAL ASSETS \$ 367,912.95

**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of June 30, 2015**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$	1,979.07
2114 - Tenant Security Deposits		<u>1,748.00</u>
Total Accounts Payable		3,727.07

Accrued Liabilities

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

Total Current Liabilities 503,727.07

Non Current Liabilities

Total Non Current Liabilities 0.00

Deferred Credits

Total Deferred Credits 0.00

TOTAL LIABILITIES/DEFERRED CREDITS 503,727.07

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets		70,347.09
2806.4 - Invested in Capital Assets-DVG		(201,754.78)
Current Year Profit(Loss)		<u>(4,406.43)</u>
Total Unreserved Fund Balance		(135,814.12)

TOTAL EQUITY (135,814.12)

TOTAL LIABILITIES/EQUITY \$ 367,912.95

**Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2015**

	1 Month Ended	6 Months Ended
	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Operating Income		
3110 - Dwelling Rental	1,664.00	9,888.00
3690 - Tenant Income	<u>0.00</u>	<u>(25.00)</u>
Total Operating Income	1,664.00	9,863.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	838.74
4172 - Management Fees	<u>0.00</u>	<u>3,000.00</u>
Total Administration	128.54	3,838.74
Ordinary Maint. & Operation		
4420 - Materials	0.00	2,862.47
4430.02 - Heating & Cooling Contracts	0.00	265.95
4430.06 - Unit Turnaround Contracts	0.00	1,375.00
4430.08 - Plumbing Contracts	<u>0.00</u>	<u>185.00</u>
Total Ordinary Maint. & Oper.	0.00	4,688.42
General Expense		
4590 - Other General Expense	<u>18.98</u>	<u>814.29</u>
Total General Expense	18.98	814.29
Depreciation Expense		
4800 - Depreciation - Current Year	<u>821.33</u>	<u>4,927.98</u>
Total Depreciation Expense	821.33	4,927.98
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	<u>968.85</u>	<u>14,269.43</u>
Net Income/(Loss)	<u>1,516.48</u>	<u>521.55</u>

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/09/15	2541	20014590	City of Manistee	17.34	17.34
06/09/15	2542	20014590	Consumers Energy	18.98	18.98
06/15/15	2543	20014170	H.A.A.S., Inc.	128.54	128.54
06/30/15	MI078	20011111	Checks 2541 - 2543	(164.86)	<u>(164.86)</u>
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 164.86

Total Credits 164.86

A/C Hash Total 80054461.000

Number of Transactions 4

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

Date	Reference	Account	Description	Amount	Reference Total
06/30/15	105	20011111	June Cash Receipts	1,032.00	
06/30/15	105	20011122	June TAR Collections	(1,032.00)	<u> </u>
				Transaction Balance	<u><u>0.00</u></u>
Total Debits			Total Credits	<u><u>1,032.00</u></u>	
				A/C Hash Total	<u><u>40022233.000</u></u>
Number of Transactions		2			

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/30/15	306	20011122	To record charges to tenants per June 2015 MSO.	1,664.00	
06/30/15	306	20013110	To record charges to tenants per June 2015 MSO.	(1,664.00)	
06/30/15	307	20011111	To void CK 2504 dated 12/04/2014.	17.34	
06/30/15	307	20014590	To void CK 2504 dated 12/04/2014.	(17.34)	
06/30/15	A1	20011400.98	To record estimated depreciation expense.	(821.33)	
06/30/15	A1	20014800	To record estimated depreciation expense.	821.33	
06/30/15	RT1	20019996	To record units leased.	3.00	
06/30/15	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 2,505.67 Total Credits 2,505.67 A/C Hash Total 160116126.980

Number of Transactions 8

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
20011111 Cash - MSHDA				65,050.23		
06/30/15	105		June Cash Receipts		1,032.00	
06/30/15	307		To void CK 2504 dated 12/04/2014.		17.34	
06/30/15	MI078		Checks 2541 - 2543		(164.86)	
					<u>884.48</u>	<u>65,934.71</u>
20011122 Tenants Accounts Receivable				5,281.00		
06/30/15	105		June TAR Collections		(1,032.00)	
06/30/15	306		To record charges to tenants per June 2015 MSO.		1,664.00	
					<u>632.00</u>	<u>5,913.00</u>
20011129.4 Interfund Receivable - P/H				2,748.00		
					<u>0.00</u>	<u>2,748.00</u>
20011400.7 Buildings				364,363.29		
					<u>0.00</u>	<u>364,363.29</u>
20011400.98 Accumulated Depreciation-DVG				(70,224.72)		
06/30/15	A1	S	To record estimated depreciation expense.		(821.33)	
					<u>(821.33)</u>	<u>(71,046.05)</u>
20012111 Vendors & Contractors				(1,979.07)		
					<u>0.00</u>	<u>(1,979.07)</u>
20012114 Tenant Security Deposits				(1,748.00)		
					<u>0.00</u>	<u>(1,748.00)</u>
20012130 Forgiveable Note - MSHDA				(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
20012806 Unrestricted Net Assets				(70,347.09)		
					<u>0.00</u>	<u>(70,347.09)</u>
20012806.4 Invested in Capital Assets-DVG				201,754.78		
					<u>0.00</u>	<u>201,754.78</u>
20013110 Dwelling Rental				(8,224.00)		
06/30/15	306		To record charges to tenants per June 2015 MSO.		(1,664.00)	
					<u>(1,664.00)</u>	<u>(9,888.00)</u>
20013690 Tenant Income				25.00		
					<u>0.00</u>	<u>25.00</u>
20014170 Accounting Fees				710.20		
06/15/15	2543	V	H.A.A.S., Inc.		128.54	
					<u>128.54</u>	<u>838.74</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	20014172		Management Fees	3,000.00	<u>0.00</u>	<u>3,000.00</u>
	20014420		Materials	2,862.47	<u>0.00</u>	<u>2,862.47</u>
	20014430.02		Heating & Cooling Contracts	265.95	<u>0.00</u>	<u>265.95</u>
	20014430.06		Unit Turnaround Contracts	1,375.00	<u>0.00</u>	<u>1,375.00</u>
	20014430.08		Plumbing Contracts	185.00	<u>0.00</u>	<u>185.00</u>
	20014590		General Expense	795.31		
06/30/15	307		To void CK 2504 dated 12/04/2014.		(17.34)	
06/09/15	2541		City of Manistee		17.34	
06/09/15	2542		Consumers Energy		18.98	
					<u>18.98</u>	<u>814.29</u>
	20014800		Depreciation - Current Year	4,106.65		
06/30/15	A1	S	To record estimated depreciation expense.		821.33	
					<u>821.33</u>	<u>4,927.98</u>
	20019996		Actual Unit Months for REAC Submission	15.00		
06/30/15	RT1	S	To record units leased.		3.00	
					<u>3.00</u>	<u>18.00</u>
	20019997		Actual Unit Months - Contra	(15.00)		
06/30/15	RT1	S	To record units leased.		(3.00)	
					<u>(3.00)</u>	<u>(18.00)</u>
Current Profit/(Loss)				<u>695.15</u>		
			YTD Profit/(Loss)			<u>(4,406.43)</u>
Number of Transactions						14
			The General Ledger is in balance			<u>0.00</u>

City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending June 30, 2015

Prepared July 1, 2015 by Bookkeeper

<u>Tenant Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
Beginning PH Balance				\$ 49,288.50
Increases to PH				
[REDACTED]	6/1/2015	New Tenant	\$ 115.00	\$ 115.00
[REDACTED]	6/2/2015	New Tenant	\$ 247.00	\$ 362.00
[REDACTED]	6/3/2015	New Tenant	\$ 257.00	\$ 619.00
[REDACTED]	6/5/2015	New Tenant	\$ 216.00	\$ 835.00
[REDACTED]	6/16/2015	New Tenant	\$ 50.00	\$ 885.00
[REDACTED]	6/24/2015	New Tenant	\$ 270.00	\$ 1,155.00
[REDACTED]	6/25/2015	New Tenant	\$ 338.00	\$ 1,493.00
Total Increases to PH			<u>\$ 1,493.00</u>	<u>\$ 1,493.00</u>
Decreases to PH				
[REDACTED]	6/22/2015	Transfer Against Owed	\$ (155.00)	\$ (155.00)
[REDACTED]	6/22/2015	Refund of Deposit	\$ (33.00)	\$ (188.00)
[REDACTED]	6/22/2015	Refund of Deposit	\$ (212.00)	\$ (400.00)
[REDACTED]	6/22/2015	Refund of Deposit	\$ (237.00)	\$ (637.00)
[REDACTED]	6/22/2015	Refund of Deposit	\$ (280.00)	\$ (917.00)
Total Decreases to PH			<u>\$ (917.00)</u>	<u>\$ (917.00)</u>
Net Increase (Decrease) to PH			<u>\$ 576.00</u>	<u>\$ 576.00</u>
Ending PH Balance			\$ 576.00	\$ 49,864.50
Beginning DVG Balance				\$ 1,748.00
Increases to DVG				
N/A			\$ -	\$ -
Total Increases to DVG			<u>\$ -</u>	<u>\$ -</u>
Decreases to DVG				
N/A			\$ -	\$ -
Total Decreases to DVG			<u>\$ -</u>	<u>\$ -</u>
Net Increase (Decrease) to DVG			<u>\$ -</u>	<u>\$ -</u>
Ending DVG Balance			\$ -	\$ 1,748.00
Combined Ending Balance				<u>\$ 51,612.50</u>

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Discussion Notes Concerning Items of New Business

Commission Meeting: August 25, 2015
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				

Resolution 2015-06: Adoption of the Operating Budget for Fiscal Year 2016



SNAPSHOT:

HUD regulations require that PHA’s submit an operating budget five months prior to the beginning of the next fiscal year. Thus, for CMHC we are required to submit our next fiscal year budget to the Field Office on September 1st of each year. Resolution 2015-06 and the attached budget enables CMHC to meet this requirement.



DISCUSSION:

The 2016 public housing operating budget is the result of many hours of work by our Bookkeeper, Monica Otis and review by our fee account Darrin Vieth and myself. There are several budgeted items that have “place-holder” figures because we are not able to provide firm numbers until later in the current fiscal year. An updated budget will be brought to the Commissioners for review in January 2016. In determining figures for place-holder figures the most conservative number was always used: thus for income, the lowest potential number was chosen while for expenses the highest potential cost was chosen.

Recommendation:

It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2015-06 adopting the public housing operating budget for fiscal year 2016.

Resolution 2015-07: Updating of Cash Management—Internal Controls



SNAPSHOT:

Recent changes in the Management Team initiated a review of some of our key policies. At this time the changes highlighted in the draft revision need to be made in order to reflect the changes of the CMHC.



DISCUSSION:

Items of particular note:

- ✚ Section 4, item b, sub-item 1 management signatures on checks: Our check writing/signing policy requires two signatures, one from management and one from a Commissioner. Previously the Housing Coordinator served as a management signatory, however since that position no longer exists, the policy is changed to reflect current management team members. The Housing Coordinator is replaced with the position Program Director.
- ✚ Section 4, item b rental receipts: The change in language reflects the changes that have occurred since we have started issuing monthly invoices/statements.
- ✚ Section 8, Credit Card Policy: Previously a separate policy, it is now incorporated into this main financial policy of CMHC. It is important to note that only two staff members will have the authority, granted by the updated policy, to have a CMHC issued credit; the Program Director and the Executive Director. We need at least two individuals with credit card access in order to

1 complete the HUD required criminal background checks on applicants and tenants going
2 through annual recertification. A main system that we use through the State of Michigan,
3 ICHAT, requires a credit card payment of \$10.00 for each background check performed. In
4 order to maintain smooth daily operations CMHC we need more than one person able to run
5 the ICHAT checks. *The Commissioners may want to consider adding a third credit card holder as*
6 *additional backup and I would recommend the Bookkeeper position as this additional card*
7 *holder.*

8
9 Recommendation:

10 It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2015-07.

11
12
13 **Resolution 2015-08: Write Off of Doubtful Accounts**



15 **SNAPSHOT:**

16 CMHC reviews bad-debt accounts in July and December of each year for
17 potential write off. Resolution 2015-08 reflects the write offs for consideration
18 for July 2015. The names of the account holders are redacted in accordance with
19 the federal Privacy Act.



20 **DISCUSSION:**

21
22 No additional information.

23
24 Recommendation:

25 It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2015-08.

26
27 **Resolution 2015-09: Utility Allowances Effective October 1, 2015**



29 **SNAPSHOT:**

30 The provision of utility allowance to residents who pay for their own utilities is
31 mandated by federal law. Siemens, Inc., as part of our Energy Performance
32 Contract, is required to review and update our utility allowances annually.
33 Resolution 2015-09 approves the utility allowances established by Siemens, Inc.
34 in accordance with the Energy Performance Contract and federal law.



35 **DISCUSSION:**

36
37 No additional information.

38
39 Recommendation:

40 It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2015-09.

1 **Resolution 2015-10: Adoption of Freedom of Information Act Procedures and Guidelines and**
2 **Summary Thereof**
3



4 **SNAPSHOT:** The State of Michigan amended the Michigan Freedom of Information Act, Act
5 442 of the Michigan Public Acts of 1976 by Act 563 of the Public Acts of Michigan
6 2014, which became effective July 1, 2015. Resolution 2015-10, prepared by our
7 General Counsel, brings CMHC into compliance with State Law.
8



9 **DISCUSSION:**

10
11 Please read the memorandum from our General Counsel and the FOIA Procedures and Guidelines
12 draft.
13

14 **Recommendation:**

15 It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2015-10.
16

17 **Resolution 2015-11: Adjustment of Tenant Charge for Basic-Expanded Cable Service**
18



19 **SNAPSHOT:** CMHC has absorbed the last three rate increased for the Basic-Expanded cable
20 TV services through Charter Communications because the amount charged to
21 tenants of Century Terrace and Harborview covered the costs. The most recent
22 rate change has placed CMHC in a position of subsidizing the Basic-Expanded
23 cable TV services costs, which we are prohibited from providing. The
24 recommended increase from \$30.00 to \$36.00 returns us to a position of not
25 subsidizing the cost of the service but does not allow for us to absorb future
26 increases by Charter without increasing the rate charged to the tenant.
27



28 **DISCUSSION:**

29
30 No additional information.
31

32 **Recommendation:**

33 It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2015-12.
34
35



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2015-06 Operating Budget Fiscal Year 2016

WHEREAS, the City of Manistee Housing Commission (CMHC) as a Public Housing Authority (PHA) is required by law to adhere to the rules, regulations and directives of the United States Department of Housing and Urban Development (HUD), and;

WHEREAS, HUD requires the development and approval of an annual, fiscal year operating budget for the PHA, and;

WHEREAS, the CMHC Fiscal Year is January 1—December 31 each calendar year, and;

WHEREAS, the staff of CMHC and the Housing Authority Accounting Specialists, engaged by CMHC as the agency fee accountant has developed an operating budget for 2016;

NOW, THEREFORE, on the motion of [REDACTED], supported by [REDACTED], 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 adopts, by this resolution, the 2016 fiscal year operating budget as prepared by Housing Authority Accounting Specialists.

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 25th day of August 2015.

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 25th day of August 2015.

Clinton McKinven-Copus, Secretary

DRAFT

FY 2016 Budget

as prepared by bookkeeper

	2016
Total Units: 214	Annual

Operating Income**Rental Income**

3110-Dwelling Rental	\$600,000
3120-Excess Utilities	\$10,000
Total Rental Income	\$610,000

Revenues-HUD PHA Grants

3401.1-Operating Grants	\$40,000
3401.2-Operating Subsidy	\$412,000
Total HUD PHA Grants	\$452,000

Nonrental Income

3610-Interest Income-Gen. Fund.	\$1,140
3689-Tenant Income-Cable TV	\$56,400
3690-Tenant Income	\$30,000
3690.1-Non-Tenant Income	\$5,500
3690.4-Laundry Income	\$11,040
3690.6-Fraud Recovery Revenue	\$2,400
3690.9-Management Fee (DVG)	\$9,000
Total Nonrental Income	\$115,480

Total Operating Income	\$1,177,480
-------------------------------	--------------------

FY 2016 Budget

as prepared by bookkeeper

Total Units: 214 **2016 Annual**

Operating Expenses

Routine Expenses

Administration

4110-Administrative Salaries	\$152,240
4111 - Admin Wage-Contracted	\$0
4130-Legal Expenses	\$20,400
4140-Staff Training	\$5,000
4150-Travel Expenses	\$2,000
4170-Accounting Fees	\$9,500
4171-Auditing	\$8,700
4172-Consulting	\$0
4182-Employee Benefits-Admin	\$68,690
4185-Telephone	\$19,200
4190.1-Publications	\$1,400
4190.2-Membership Dues and Fees	\$1,670
4190.3-Admin Service Contracts	\$27,780
4190.4-Office Supplies	\$9,600
4190.5-Other Sundry-Misc	\$15,000
4190.8-Postage	\$0
Total Administration	\$341,180

Tenant Services

4220-Rec., Pub., & Other Services	\$5,200
4221- Resident Employee Stipends	\$10,800
4222-Employee Benefits - Tenant Services	\$0
4230-Contract Costs: Cable & Other	\$56,400
Total Tenant Services	\$72,400

Utilities

4310-Water & Sewer	\$42,800
4320-Electricity	\$108,000
4330-Gas	\$28,800
Total Utilities	\$179,600

FY 2016 Budget

as prepared by bookkeeper

Total Units: 214 **2016 Annual**

Ordinary Maint. & Operation

4410-Labor, Maintenance	\$103,660
4420-Materials	\$54,000
4430.02-Heating & Cooling Contracts	\$18,000
4430.03-Snow Removal Maintenance	\$10,000
4430.04-Elevator Contracts	\$15,000
4430.05-Landscape & Grounds Maintenance	\$1,500
4430.06-Unit Turnaround Contracts	\$30,000
4430.07-Electrical Contracts	\$7,000
4430.08-Plumbing Contracts	\$7,000
4430.09-Extermination Contracts	\$5,000
4430.01-City Inpsections	\$0
4430.11-Routine Maintenance Contracts	\$7,000
4430.12-Miscellaneous Contracts	\$11,000
4431-Garbage Removal	\$16,000
4433-Employee Benefits-Maintenance	\$68,210
4440-Staff Training-Maintenance	\$2,000
4441-Staff Travel-Maintenance	\$2,000
Total Ordinary Maintenance & Operations	\$357,370

Protective Services

4480-Security Contract Costs	\$3,500
Total Protective Services	\$3,500

General Expense

4510-Insurance	\$77,000
4520-Payment in Lieu of Taxes	\$39,500
4550-Compensated Absences	\$5,500
4570-Collection Losses	\$12,000
4580-Interest Expense EPC	\$73,378
4950-Other General Expense	\$0
Total General Expenses	\$207,378

Total Routine Expense **\$1,161,428**

FY 2016 Budget

as prepared by bookkeeper

	2016
Total Units: 214	Annual

Non-Routine Expenses

Extraordinary Maintenance	\$0
Total Extraordinary Maintenance	\$0

Casualty Losses-Not Cap.

4620.2 Casualty Losses-Materials	\$0
4620.3 Casualty Losses-Contract Costs	\$0
4620.4 Insurance Proceeds	\$0
Total Casualty Losses	\$0

Total Non-Routine Expenses	\$0
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Total Operating Expenses	\$1,161,428
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Operating Income (Loss)	\$16,052
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Depreciation Expenses

4800-Depreciation-Current Year	\$0
Total Depreciation Expense	\$0

Surplus Credits & Charges

6010-Prior Year Adj.-Affecting RR	\$0
Total Surplus Credits & Charges	\$0

Capital Expenditures

7510-Principal Payments-EPC	\$25,892
7520-Replacement of Equipment	\$5,000
7540-Betterments and Additions	\$0
7590-Operating Expenditures-Contra	(\$30,892)
Total Capital Expenditures	\$0

HUD Net Income (Loss)	(\$14,840)
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GAAP Net Income (Loss)	\$16,052
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PHA Board Resolution

Approving Operating Budget

**U.S. Department of Housing
and Urban Development**
Office of Public and Indian Housing -
Real Estate Assessment Center (PIH-REAC)

OMB Approval No. 2577-0026

(exp 04/30/16)

Public reporting burden for this collection of information is estimated to average **10 minutes per response**, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: Manistee Housing Commission PHA Code: MI078

PHA Fiscal Year Beginning: 1/1/2016 Board Resolution Number: _____

Acting on behalf of the Board of commissioners of the above-named PHA as its Chairman, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

- | | Date |
|---|-------|
| <input checked="" type="checkbox"/> Operating Budget approved by Board resolution on: | _____ |
| Operating Budget submitted to HUD, if applicable, on: | _____ |
| Operating Budget revision approved by Board resolution on: | _____ |
| Operating Budget revision submitted to HUD, if applicable, on: | _____ |

I certify on behalf of the above-named PHA that:

- All regulatory and statutory requirements have been met;
- The PHA has sufficient operating reserves to meet the working capital needs of its developments;
- Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
- The budget indicates a source of funds adequate to cover all proposed expenditures;
- The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
- The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(I)

I hereby certify that all the information stated within, as well as any information provided in the accompaniment herewith, if applicable, is true and accurate.

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties (18 U.S.C. 1001, 1010, 1012.31, U.S.C. 3729 and 3802)

Print Board Chairperson's Name:	Signature	Date
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Operating Budget

Type of Submission <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revision No:		Fiscal year ending 12/31/16	No. of months (check one) <input checked="" type="checkbox"/> 12 months <input type="checkbox"/> other (specify) _____		Type of HUD assisted projects(s) 01 <input checked="" type="checkbox"/> PHA/IHA-Owned Rental Housing 02 <input type="checkbox"/> IHA Owned Mutual Help Homeownership 03 <input type="checkbox"/> PHA/IHA Leased Rental Housing 04 <input type="checkbox"/> PHA/IHA Owned Turnkey III Homeownership 05 <input type="checkbox"/> PHA/IHA Leased Homeownership	
Name of Public Housing Agency/Indian Housing Authority (PHA/IHA) Manistee Housing Commission						
Address (city, state, zip code) 237 Sixth Avenue Manistee, MI 49660						
ACC Number C-3077		PAS/LOCCS Project No. MI07800000116D		HUD Field Office Detroit, MI		
No. of Dwelling Units 214		No. of Unit Months Available 2568		No. of Projects 2		
				<input type="checkbox"/> Estimates <input checked="" type="checkbox"/> or Actual		
				PHA Budget Estimates 12/31/16		
FDS Line No.	Acct. No.	Description	Actuals Last Fiscal Yr. 2014 DOLLARS	Current Budget Year 2015 DOLLARS	PUM	Amount (to nearest \$10)
Operating Receipts						
70300	3110	Net Tenant Revenue	600,725	600,000	233.64	600,000
70400	3120	Tenant Revenue-Other (Excess Utilities)	8,873	8,000	3.89	10,000
70500	Total	Rental Income	609,598	608,000	237.54	610,000
70600	3401.1	HUD PHA Operating Grant-CFP Draw to Operations	40,000	40,000	15.58	40,000
70600	3401.2	HUD PHA Operating Grant-Operating Subsidy	426,729	395,000	160.44	412,000
70700	Total	Fee Revenue	466,729	435,000	176.01	452,000
70750	3610	Interest on General Fund Investments	1,224	1,300	0.44	1,140
71500	3190/3690	Other Revenue	118,308	105,400	44.52	114,340
70000	Total	Revenue	1,195,859	1,149,700	458.52	1,177,480
Operating Expenditures - Administration						
91100	4110	Administrative Salaries	142,855	171,419	59.28	152,240
91200	4171	Auditing Fees	8,500	8,700	3.39	8,700
91400	4190.6	Advertising and Marketing	-	-	-	-
91500	4182	Employee Benefits-Admin	58,962	63,804	26.75	68,690
91600	4190	Office Expenses	72,244	77,100	31.02	79,650
91700	4130	Legal Expense	18,521	20,400	7.94	20,400
91800	4150	Travel	721	2,000	0.78	2,000
91810	4170	Other (Accounting Fees)	9,719	10,200	3.70	9,500
91900	4172	Management Fee	-	-	-	-
91000	Total	Operating-Administrative	311,522	343,423	132.86	341,180
Tenant Services						
92100	4210	Salaries	-	-	-	-
92200	4215	Relocation Costs	-	-	-	-
92300	4222	Employee Benefits-Tenant Services	-	-	-	-
92400	4220/4230	Tenant Services-Other	61,456	66,605	28.19	72,400
92500	Total	Tenant Services	61,456	66,605	28.19	72,400
Utilities						
93100	4310	Water	49,353	42,800	16.67	42,800
93200	4320	Electricity	104,919	108,000	42.06	108,000
93300	4340	Gas	37,588	28,800	11.21	28,800
93400	4340	Fuel	-	-	-	-
93500	4350	Labor	-	-	-	-
93600	4360	Sewer	-	-	-	-
93800	Total	Utilities Expense	191,860	179,600	69.94	179,600

Name of PHA/IHA Manistee Housing Commission	Fiscal Year Ending 12/31/16
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FDS Line No.	Acct. No.	Description	Actuals Last Fiscal Yr. 2014 DOLLARS	<input type="checkbox"/> Estimates <input checked="" type="checkbox"/> or Actual Current Budget Year 2015 DOLLARS	PHA Budget Estimates 12/31/16	
					PUM	Amount (to nearest \$10)
Ordinary Maintenance and Operation						
94100	4410	Labor	97,817	106,080	40.37	103,660
94200	4420	Materials	55,081	51,600	21.03	54,000
94300	4430	Contract Costs	144,975	114,900	49.65	127,500
94500	4433	Employee Benefits - Maintenance	62,526	57,600	26.56	68,210
94500	4434	Employee Benefits-Retirees	300	-	-	-
	4440	Staff Training - Maintenance	-	5,000	0.78	2,000
	4441	Staff Travel - Maintenance	-	2,000	0.78	2,000
94000	Total	Maintenance	360,699	337,180	139.16	357,370
Protective Services						
95100	4460	Labor	-	-	-	-
95200	4462	Contract Costs	-	-	-	-
95300	4480	Other	158	3,500	1.36	3,500
95500	4461	Employee Benefits-Protective Services	-	-	-	-
95000	Total	Protective Services	158	3,500	1.36	3,500
General Expense						
96100	4510	Total Insurance Premiums	71,742	71,500	29.98	77,000
96200	4590	Other General Expense	-	-	-	-
96210	4550	Compensated Absences	7,430	5,500	2.14	5,500
96300	4520	Payments in Lieu of Taxes	39,178	39,500	15.38	39,500
96400	4570	Bad Debt-Tenant Rents	22,745	12,000	4.67	12,000
96720	4580	Interest on Notes Payable - EPC	76,047	74,862	28.57	73,378
96000	Total	Other General Expenses	217,142	203,362	80.75	207,378
96900	Total	Operating Expenses	1,142,837	1,133,670	452.27	1,161,428
97000	Excess	Operating Revenue over Operating Expenses	53,022	16,030	6.25	16,052
Nonroutine Expenditures						
97100	4610	Extraordinary Maintenance	9,461	-	-	-
97200	4620	Casualty Losses-Non Capitalized	-	-	-	-
90000	Total	Expenses	1,152,298	1,133,670	452.27	1,161,428
Prior Year Adjustments						
11040	6010	Prior Year Adjust. Affecting Operating Reserve	(1,214.00)	-	-	-
Memo Expenditures						
11020	7510	Required Annual Principal Payments	16,500.00	20,988	10.08	25,892
11630	7520	Furniture & Equipment-Dwelling Purchases	3,795.00	5,000	1.95	5,000
11640	7540	Furniture & Equipment-Admin Purchases	4,999.00	-	-	-
11620	7540	Building/Site Improvements	4,560.00	-	-	-
10000	Net	Change in Operating Reserve	14,921.00	(9,958)	(5.78)	(14,840)

Unrestricted Net Assets		PHA/IHA Estimates
Provision for and Estimated or Actual Unrestricted Net Assets at Fiscal Year End		
Unrestricted Net Assets at End of Previous Fiscal Year-Actual for FYE (date)		12/31/2014 365,411
<input checked="" type="checkbox"/> Estimated for FYE <input type="checkbox"/> Actual for FYE	Change in Unrestricted Net Assets - Current Budget year (check one)	12/31/2015
	Unrestricted Net Assets at End of Current Budget year (check one)	12/31/2015 (9,958)
<input checked="" type="checkbox"/> Estimated for FYE <input type="checkbox"/> Actual for FYE	Unrestricted Net Assets at End of Requested Budget year (check one)	12/31/2016 355,453
	Net Change in Unrestricted Net Assets-Requested Budget year Estimated for FYE	12/31/2016 (14,840)
Unrestricted Net Assets at End of Requested Budget Year Estimated for FYE		12/31/2016 340,613

Operating Budget

Schedule of All Positions and Salaries

Name of Housing Authority: Manistee Housing Commission		237 Sixth Avenue Manistee, MI 49660				Fiscal Year End 12/31/16			
Position Title and Name By Organizational Unit and Function		Present Salary Rate as of (date) 07/01/15	Requested Budget Year		Allocation of Salaries by Program				
			Salary/Wage Rate	Estimated Payment		Low Rent Public Housing	Section 8 Programs	Other Programs CFP	Longevity
No. Months	Amount								
<u>ADMINISTRATIVE POSTIONS</u>									
	Executive Director	\$ 80,250	\$ 86,000			63,705		22,295	
	Housing Coordinator	\$ 20,930	\$ 26,520			26,520			
	Admin Clerk II	\$ 20,930	\$ 16,016			16,016			
	Admin Clerk I	\$ 16,016	\$ 14,300			14,300			
	Bookkeeper	\$ 30,784	\$ 31,700			31,700			
85	TOTAL ADMINISTRATIVE SALARIES/WAGES					152,241	-	22,295	-
<u>TENANT SERVICES POSITIONS</u>									
	TOTAL TENANT SERVICES SALARIES/WAGES					-	-	-	-
<u>MAINTENANCE LABOR</u>									
	Leader	\$ 33,613	\$ 37,340			37,340			
	Laborer	\$ 29,411	\$ 29,702			29,702			
	Laborer	\$ 29,411	\$ 29,702			29,702			
	Part-Time Summer	9.50 per hr	9.50 per hr			6,916			
	TOTAL MAINTENANCE SALARIES/WAGES					103,660	-	-	-

Operating Budget

Schedule of Nonroutine Expenditures

See back of page for Instructions and Public reporting burden statement

Name of Housing Authority Manistee Housing Commission	Locality 237 Sixth Avenue Manistee, MI 49660	Fiscal Year End 12/31/16
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Extraordinary Maintenance and Building Improvements(Excluding Equipment Additions)					Equipment Requirements					
Work Project Number	Description of Work Project	Housing Project Number	Total Estimated Cost	Percent Complete Current Budget Year End	Requested Budget Year		Description of Equipment Items	Requested Budget		
					Estimated Expenditure in Year	Percent Complete Year End		No. of Items	Item Cost	Estimated Expenditure in Year
	<u>EXTRAORDINARY MAINTENANCE</u>						<u>FURNITURE AND EQUIPMENT ADMINISTRATIVE</u>			
							Misc. Equipment		5,000	5,000
	TOTAL EXTRAORDINARY MAINT.		0		0		TOTAL ADMINISTRAVE EQUIP	0	5,000	5,000
	<u>BUILDING/SITE IMROVEMENTS</u>						<u>FURNITURE AND EQUIPMENT DWELLINGS</u>			
	TOTAL BUILDING IMPROVEMENTS		0		0		TOTAL DWELLING EQUIP	0	0	0

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Operating Budget

Schedule of Administrative Expenses
Other than Salaries

Name of Housing Authority			Locality			Fiscal Year End	
Manistee Housing Commission			237 Sixth Avenue Manistee, MI 49660			12/31/16	
FDS Line #	Acct #	Description	Total	Low Rent Public Housing			
91200	4171	Auditing Fees	8,700	8,700	-	-	-
91400	4190.6	Advertising & Marketing	-	-	-	-	-
91600	Office Expenses						
	4140	Staff Training	5,000	5,000	-	-	-
	4185	Telephone/Internet	19,200	19,200	-	-	-
	4190.1	Publications	1,400	1,400	-	-	-
	4190.2	Membership Dues and Fees (list organization and amount)	1,670	1,670	-	-	-
	4190.3	Administrative Services Contracts (list and provide justification)	27,780	27,780	-	-	-
	4190.4	Forms, Stationary and Office Supplies	9,600	9,600	-	-	-
	4190.5	Other Sundry Expense (provide breakdown)	15,000	15,000	-	-	-
	4172	Management Fee	-	-	-	-	-
91600	Total	Office Expenses	79,650	79,650	-	-	-
91700	4140	Legal Expenses	20,400	20,400	-	-	-
91800	4150	Travel	2,000	2,000	-	-	-
91900	4170	Other (Accounting Fees)	9,500	9,500	-	-	-
		TOTAL ADMINISTRIVE EXPENSES OTHER THAN SALARIES	120,250	120,250	-	-	-

Training/Travel:

Various Conferences/Local Travel

Accounting Fees:

P/H

Yearly Fee	8,250
Supplemental Charges (Budgets, Revision, Operating Subsidy, REAC Submissions)	1,250

Audit:

Estimated Cost	8,700
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Membership Dues/Fees:

NAHRO	370
MHDA	40
Nelrod	700
MiDeal	180
PHADA	380
	<u>1,670</u>

Admin Service Contracts:

HDS-Annual License & Support Contract	2,700
MTCS Transmittals	540
Nelrod	2,390
Kushner	1,100
Next Mobile/Desk/Vault	6,360
NextIT - General	4,000
Pitney Bowes	4,860
MyPay	530
Auditory Response	3,660
Ascom North	500
CDM Mobile	540
City - Website Maintenance	600
	<u>27,780</u>

Other Sundry Expense:

Postage, Criminal Background Checks, Computer Expenses & Software	3,500
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Operating Budget

Summary of Budget Data And Justifications

Name of Housing Authority	Locality	Fiscal Year Ending
Manistee Housing Commission	237 Sixth Avenue Manistee, MI 49660	12/31/16

Operating Receipts

Dwelling Rental

214	Units Available	PUM	0.00
		x Change Factor	1.03%
	Avg Units Occupied as of:		0.00
		x Occupancy %	99%
	Avg Rent Roll		0.00
		x UMA	2568
0.00	Avg Monthly Dwelling Rent Per Unit	Dwelling Rental	600,000

Excess Utilities

Utility Services Surcharged: Electricity Other Specify _____

Comments:

10,000 Misc. Utility Charges to Tenants

Interest on General Fund Investments

Estimated Investment Income 1,140

Other Revenue

Tenant Income-Cable TV	56,400	a/c 3689
Tenant Income-Other	30,000	a/c 3689
Non-Tenant Income	5,500	a/c 3690.1
Laundry Income	11,040	a/c 3690.4
Fraud Recovery Revenue	2,400	a/c 3690.6
Management Fee - DVG	9,000	a/c 3690.7
Total	<u>114,340</u>	

Comments:

Operating Expenditures

Utilities

Water	42,800
Electricity	108,000
Gas	28,800
Total	<u>179,600</u>

Ordinary Maintenance & Operation-Materials

Estimated Materials 54,000

Operating Budget

Summary of Budget Data And Justifications

Name of Housing Authority	Locality	Fiscal Year Ending
Manistee Housing Commission	237 Sixth Avenue Manistee, MI 49660	12/31/16

Operating Expenditures

Ordinary Maintenance & Operation-Contract Costs

Acct	Description	
4430.02	Heating and Cooling	18,000
4430.03	Snow Removal	10,000
4430.04	Elevator	15,000
4430.05	Landscape & Grounds	1,500
4430.06	Unit Turnaround	30,000
4430.07	Electrical	7,000
4430.08	Plumbing	7,000
4430.09	Exterminating	5,000
4430.10	Janitorial	-
4430.11	Routine	7,000
4430.12	Misc. Contracts	11,000
4431	Garbage	16,000
		<u>127,500</u>

Insurance

All Insurance	77,000
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77,000

Employee Benefit Contributions

	Total	Admin-PH	CFP	Maint-PH	
FICA	21,285	11,650	1,705	7,930	
Health Insurance	83,715	38,495	-	45,220	
Principal	14,460	6,780	-	7,680	
VSP	2,635	1,265	-	1,370	
SunLife	6,847	4,462	-	2,385	
MI Unemployment (SUTA)	9,655	6,035	-	3,620	
		<u>68,687</u>	<u>1,705</u>	<u>68,205</u>	-
Compensated Absences Estimate	5,500	-	-	-	-

Collection Losses

Estimated Adjustment to Allowance for Doubtful Accts	<u>12,000</u>
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Tenant Services/ Other General

Tenant Services	5,200	Acct 4220
Resident Employee Stipends	10,800	Acct 4221
Tenant Contracts (Cable TV)	56,400	Acct 4230
Total Tenant Services	<u>72,400</u>	
Other General Expenses	-	Acct 4590
Interest Expense - EPC	<u>73,378</u>	Acct 4580



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2015-07

Updating of Cash Management—Internal Controls Policy

WHEREAS, the City of Manistee Housing Commission (the “CMHC”) as a Public Housing Authority (PHA) of the U.S. Department of Housing and Urban Development adopted by Resolution 2013-08 policy item 1302—Cash Management—Internal Controls Policy version 1.1; and

WHEREAS, since the adoption of policy item 1302—Cash Management—Internal Controls Policy version 1.1 changes have occurred that are not reflected in the current policy version;

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

IT IS HEREBY RESOLVED, that the Board of Commissioners adopts the policy item 1302—Cash Management—Internal Controls Policy version 1.2.

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 25th day of August 2015.

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 25th day of August 2015.

Clinton McKinven-Copus, Secretary

DRAFT



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

CHANGES/UPDATES ARE HIGHLIGHTED

City of Manistee Housing Commission

Codification: 1302—Cash Management—Internal Controls Policy

Adopted: 25, 2015

Revision Number	Resolution Number	Date
1.1	2013-08	June, 25, 2013
1.2	2015-07	August 25, 2015

1) Executive Summary

The *Cash Management—Internal Controls Policy* is intended, to the maximum extent possible, to preserve and protect all of the assets of the City of Manistee Housing Commission (CMHC). In order to comply with this policy, CMHC shall provide the following set forth below.

2) Supervision to Ensure Compliance with Policy

In order to ensure compliance with this policy, CMHC shall establish and maintain adequate supervision in all areas of asset control; including, but not limited, to those concerning cash, investments, accounting, payroll processing, inventory, purchasing and disposition of CMHC property. Furthermore, CMHC shall establish and follow procedures to safeguard all of its assets, including, but not limited, to those which are included in the Procedures section of this policy. The responsibility of supervision and reporting will be that of the Executive Director.

3) Separation of Duties

The CMHC, to the maximum extent feasible, shall ensure that there is a separation of duties in handling all transactions (further described within the procedures portion of this policy) such as handling of cash transactions, including receivables and payables. The separation of duties shall not only include those involving cash transaction, but also, those related to accounting, payroll, purchasing, inventory control and disposition of CMHC property. The assignment of sole responsibility of any transaction in its entirety shall be avoided when feasible and in areas where internal control is particularly of concern.

4) Procedures for Maintaining Internal Control of Assets

- a) Maintain a secure safe and/or storage area for cash, blank checks and purchase orders. Maintain security with limited access and control. No two (2) persons should share a single cash drawer. Cash transactions are limited to \$20.00 per transaction.
- b) Pre-signing of blank checks is prohibited. All checks require two signatures, one management signature and one Board of Commissioner's signature. Authorized check signers are:
 - (1) Management
 - (a) Executive Director
 - (b) Program Director
 - (1) Board of Commissioners
 - (a) President
 - (b) Vice-President
 - (c) Treasurer
 - (d) One at-large member

- c) The CMHC Bookkeeper shall contact a designated Commissioner to sign prepared checks. The Bookkeeper shall contact authorized an Commissioner signers in the following order:
 - (1) President
 - (2) Vice-President
 - (3) Treasurer
 - (4) Commissioner-at-large
- d) Rental receipts are provided to residents who pay directly at the office window and request a receipt. Receipts provide a detailed breakdown of the payment [rent, utilities, security deposit, maintenance charges, etc.]. All residents will receive a monthly invoice prior to the first of the next month. Resident invoice shall serve as a full receipt of payment received and provide detail amounts owed on the first of the next month.
~~Rental receipts shall be posted as received and residents are provided with receipts showing a detailed breakdown of the payment (rent, utilities, security deposit, maintenance charges, etc.) In addition to resident payment receipts, all receipts are to be identified by source and recorded in the CMHC's receipts register.~~
- e) Checks are to be immediately endorsed upon receipt with a stamp reading "For Deposit Only City of Manistee Housing Commission Act. #"
- f) Receipts are to be deposit with the CMHC financial institutions the next business day. Deposits are to be kept in locked bags during transportation to and from the bank and from the time the deposit leaves the cashier's control. CMHC shall forward a duplicate deposit sheet to its fee accountant for the purpose of bank validation.
- g) The CMHC fee accountant shall perform bank reconciliations of deposits and checks.
- h) All expenditures are to be paid by check. No cash payments (other than those authorized according to Petty Cash requirements) shall be allowed. No checks shall be written for cash except for the check restoring funds to Petty Cash, which shall not exceed \$250.00.
- i) All transferred funds must be fully documented and follow the same approval procedures as that of any other disbursement of funds, such as those approved for check writing.
- j) CMHC will not cash checks.
- k) Voided checks must be stamped "VOID" and be initialed by Accounts Payable and the Executive Director. Voided checks must be filed with the corresponding batch of checks in sequential order.
- l) Receipts shall be generated using the CMHC tenant accounting software; no handwritten receipts are to be issued. In the case of extended power and/or computer outage (more than three contiguous business days) handwritten receipts, requiring two signatures will be issued. If the power and/or computer outage is temporary, receipts will be held until they may be process through the tenant accounting software.
- m) Accounts payable items must have supporting materials attached, including invoices, purchase authorization and receiving reports. Upon payment of each invoice, mark it "PAID" in order to remove the possibility of duplicate payment. CMHC is tax exempt and does not pay sales tax.
- n) The Executive Director is responsible to ensure proper account distribution of expenditures (e.g. operational budget, grants, etc.)
- o) Payroll services are provided by a third-party, authorized vendor.

- p) An annual audit shall be performed in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133. Audits must be conducted in accordance with HUD’s latest guidelines and reporting methods.
- q) CMHC shall contract with a fee accountant to maintain financial statements, bank reconciliations, asset listing and all other required financial reports in accordance with current HUD requirements.
- r) ~~Postage shall be purchased at the Manistee Post Office by a staff member authorized to use a CMHC credit card.~~ If postage is purchased directly through the U.S. Post Office is shall be purchased by a staff member authorized to use a CMHC credit card or by use of Petty Cash. The CMHC Bookkeeper shall maintain a detailed written record of the purchase and use of postage. No personal use or “selling postage to a resident” is permitted.
- s) ~~At such time that the CMHC chooses to use a postage meter rather than purchase postage from the Post Office, the Executive Director shall design procedures to ensure the proper accounting of and use of postage ensure that postage is used for CMHC purposes only.~~ If a postage meter is used in-house the accounting systems of the postage meter shall be employed to track postage usage and purchase.

5) Petty Cash Fund

The CMHC petty cash fund is limited to \$250.00. Increase and/or decrease in the petty cash fund limit requires a Board of Commissioner’s resolution. The petty cash fund will be administered as follows:

- a) The Executive Director will designate an employee to maintain the fund. The designated employee cannot be the Executive Director.
- b) The petty cash fund will be kept in a safe, secure (locked) place during and after working hours.
- c) Receipts will be issued and maintained for each expenditure made from petty cash. Receipts will be kept with the petty cash fund until the time of reconciliation.
- d) The employee designated to maintain the fund will reconcile the petty cash fund monthly. When the account is replenished by a properly authorized check to the petty cash fund, the corresponding backup receipts will be attached and each receipt will be marked according to the proper corresponding account code. The CMHC financial institution requires that the replenishment check be written to “Cash”; this is the only authorize check paid to the order of “Cash” that may be written by CMHC.
- e) The Executive Director will make periodic, unannounced reconciliations of the petty cash fund.

6) Change Fund

The CMHC maintains a change fund for the purpose of making change for cash transactions. The change fund shall at no time have a balance greater than \$50.00. The cash fund will be administered as follows:

- a) The Executive Director will designate an employee to maintain the fund. The designated employee cannot be the Executive Director.
- b) The cash fund will be kept in a safe, secure (locked) place during and after working hours.

- c) Receipts will be issued and maintained for each expenditure made from petty cash. Receipts will be kept with the cash fund until the time of reconciliation.
- d) The employee designated to maintain the fund will reconcile the cash fund monthly. When the account is replenished by a properly authorized check to the petty cash fund, the corresponding backup receipts will be attached and each receipt will be marked according to the proper corresponding account code. The CMHC financial institution requires that the replenishment check be written to “Cash”; this is the only authorize check paid to the order of “Cash” that may be written by CMHC.
- e) The cash fund is used exclusively for the purpose of “making change” in a financial transaction between a Housing Commission resident and the Housing Commission.
- f) Employees are prohibited from “making change” for individuals that is not a direct financial transaction between a resident and the Housing Commission (e.g. making change for a \$20.00 bill for someone using the laundry card refill machine, swapping out a “bad” bill because the laundry card refill machine won’t read it).
- g) The Executive Director will make periodic, unannounced reconciliations of the petty cash fund.

7) Cash Management

Cash Management is the process of managing the cash flow of CMHC to optimize its use of funds. This process involves the timing of receipts and disbursements to assure the availability of funds to meet expenditures, and to maximize the yield from the investment of temporarily surplus funds.

The City of Manistee Housing Commission cash management program will be implemented in accordance with the following principles:

- a) As a general rule, the average amount of deposits in the General Fund cash accounts will not exceed \$300,000 or three (3) month’s routine operating expenses, whichever is greater.
- b) General fund deposits in excess of \$300,000 or three (3) month’s operating expenses, whichever is greater, will be invested in accordance will all HUD regulations. CMHC will maintain a list of financial institutions in which to invest general fund excess. By this policy, the Executive Director is directed by the Board of Commissioners to deposit excess funds in one or more financial institutions approved by the Board of Commissioners. The Executive Director shall invest these funds in the financial vehicle(s) most advantageous to the CMHC. Such investment requires that in addition to the Executive Director, the President, Vice-President and Treasurer of the Commission be listed on the signatory card for deposit and/or withdrawal.

8) Credit Card Policy

- a) Credit cards shall be issued to the following Commission employees:
 - i) Executive Director
 - ii) Program Director
 - iii) Administrative Clerk I/II

- b) Employees issued a credit card must return it to the CMHC upon demand of either the Executive Director or the President of the Board of Commissioners.
- c) The CMHC credit card account shall have an aggregate credit limit of \$15,000 while each individual card issued shall have a credit limit of \$5,000. Increase in the aggregate credit limit requires a Resolution of the Board of Commissioners.
- d) The CMHC credit card shall be used solely for the purchases of goods and services that are the official business of the Housing Commission.
- e) Documentation detailing the goods and services purchased with the CMHC credit card shall be required for all transactions [except for toll-roads when a receipt is not provided]. Adequate documentation consists of, but is not limited to, original sales receipts, credit slips, etc. At no time shall the CMHC approve payment of credit card invoices without adequate documentation. Documentation shall detail the good or services purchased, the cost of the goods or services purchased, the date of the purchase and the official business for which the good or services were purchased.
- f) The CMHC credit card shall not be used for personal uses, personal cash advances, or other merchant category exclusions [i.e., alcoholic beverages, tobacco products, etc.]
- g) Any employee of the CMHC who violates the provisions of this policy and in particular who violates the provisions governing the use of the credit card, shall be subject to disciplinary action, up to and including discharge and/or civil or criminal action.
- h) Employees to whom credit cards are issued for CMHC purchases shall be responsible for the protection and custody of the credit card. The employee to whom credit cards are issued shall immediately notify the financial institution issuing the card if lost or stolen, and the employee shall notify the Executive Director as soon as possible. Employees shall not knowingly post or otherwise make publicly available credit card data that could potentially result in fraud or unauthorized charges.
- i) Employees to whom credit cards are issued for CMHC purchases shall immediately surrender all CMHC credit cards upon termination of employment or layoff from active work status.
- j) All benefits derived from the use of credit cards shall become the property of the City of Manistee Housing Commission.
- k) The credit card shall not impact the cardholder's personal credit references. The CMHC issued credit card is a CMHC liability card, not a personal liability card. However, the cardholder does have the responsibility to use the credit card in an appropriate manner, as described in this document.
- l) The CMHC Executive Director shall review and recommend approval or denial of credit card invoices prior to payment. The balance due on any credit card account shall be paid in full by the due date listed on the invoice but in no event later than sixty (60) days from the initial statement date. Credit card statements issued by the financial institution shall be included in the financial section of the monthly submitted material to the Board.
- m) Credit card transactions are hereby authorized for the following methods of acquisition:
 - i) In person: the employee shall present the credit card for purchases of goods and services. The employee shall obtain a receipt for all purchases and credits, and submit the receipt to the Executive Director for reconciliation with the credit card invoice.

- ii) Via telephone or mail order: the employee shall provide the vendor or merchant with the credit card number, expiration date, and other pertinent data necessary to complete the transaction. The employee shall take necessary precautions to ensure that the transaction is valid prior to providing pertinent credit card data. The employee shall properly document the transaction with a purchase order or other document and submit this documentation to the Executive Director for reconciliation with the credit card invoice.
- iii) Via the Internet: the employee shall provide the vendor or merchant with the credit card number, expiration date, and other pertinent data necessary to complete the transaction. The employee shall take necessary precautions to ensure that the transaction is valid prior to providing pertinent credit card data. The employee shall properly document the transaction with a purchase order, hardcopy screen printouts, and/or other document, and this documentation shall be submitted to the Executive Director for reconciliation with the credit card invoice.

9) Cash Management and Internal Controls Operating Procedures

The City of Manistee Housing Commission Executive Director is charged with the responsibility of developing and maintaining Financial Management Procedures for the implementation of this policy.



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2015-08 Write Off Of Doubtful Accounts

WHEREAS, it is the intention of the City of Manistee Housing Commission(the “CMHC”) to fully collect all rent and related charges assessed to residents, and

WHEREAS, the City of Manistee Housing Commission has made every reasonable attempt to collect on the accounts listed in this resolution,

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

IT IS HEREBY RESOLVED that the Board of Commissioners authorizes that the following accounts and said amounts owed be written off:

Name	Owed	Reason	Action Taken
Manning Sr, Spencer D.	\$ 558.04	Moved Out	Sent to collections/recorded in EIV
Ostrander, Dennis M.	\$ 37.00	Moved Under 14-Day	Sent to collections/recorded in EIV
Volkema, Joseph P.	\$ 459.00	Moved Out	Sent to collections/recorded in EIV
Ballard, Shari A.	\$ 738.00	Evicted	Sent to collections/recorded in EIV
Perski, Frederick E.	\$ 1,728.76	Evicted	Sent to collections/recorded in EIV
Wessell Jr, Kenneth E.	\$ 1,082.00	Moved Out	Sent to collections/recorded in EIV
Zosesak, Sarah L.	\$ 471.72	Evicted	Sent to collections/recorded in EIV
Ziolkowski, Debra L.	\$ 139.00	Moved Out	Sent to collections/recorded in EIV
Cole, David R.	\$ 50.00	Evicted	Sent to collections/recorded in EIV
Beasley, Deborah E.	\$ 96.00	Moved Out	Sent to collections/recorded in EIV
Holley, Katelynn M.	\$ 626.00	Evicted	Sent to collections/recorded in EIV
Durtche, Ricky E.	\$ 39.00	Moved Out	Sent to collections/recorded in EIV
Kirkendall, Bethany R.	\$ 729.72	Evicted	Sent to collections/recorded in EIV
McWain, Jordan A.	\$ 152.03	Evicted	Sent to collections/recorded in EIV
Lawrence, Francis G.	\$ 8.00	Deceased	Sent to collections/recorded in EIV
Kelly, Catherine	\$ 147.72	Evicted	Sent to collections/recorded in EIV
Bentley, Susan K.	\$ 206.00	Evicted	Sent to collections/recorded in EIV
Smith, Kathryn R.	\$ 1,021.72	Moved Out	Sent to collections/recorded in EIV
Rose, Thomas	\$ 953.44	Evicted	Sent to collections/recorded in EIV
Woll, Matthew J.	\$ 118.00	Evicted	Sent to collections/recorded in EIV
O'Kelley, Sean P.	\$ 82.00	Moved Out	Sent to collections/recorded in EIV
Purdy, Paul	\$ 300.43	Evicted	Sent to collections/recorded in EIV
Kruwell, Kelly J.	\$ 990.44	Evicted	Sent to collections/recorded in EIV

Public Housing Authority of the United States Department of Housing and Urban Development

p: 231.723.6201 / f: 231.723.8900 / TDD/TTY: 800.545.1833 x870 / manisteehousing@manisteehousing.com

Czarnecki, Mary E.	\$ 368.99	Evicted	Sent to collections/recorded in EIV
Duffy, Sara-Kate	\$ 228.55	Evicted	Sent to collections/recorded in EIV
Yargeau, DeAnna J.	\$ 5,608.09	Evicted	Sent to collections/recorded in EIV
Lockhart, Nicole	\$ 988.93	Moved Out	Sent to collections/recorded in EIV
Pearlberg Jr, Floyd A.	\$ 1,251.00	Moved Out	Sent to collections/recorded in EIV
Winright, Kayley J.	\$ 703.82	Evicted	Sent to collections/recorded in EIV
TOTAL	\$ 19,883.40		

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 25th day of August, 2015.

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 25th day of August, 2015.

Clinton McKinven-Copus, Secretary



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2015-09

Utility Allowance Effective October 1, 2015

WHEREAS, the City of Manistee Housing Commission is a Public Housing Authority of the U.S. Department of Housing and Urban Development, and

WHEREAS, the City of Manistee Housing Commission is required to provide an Allowance for Utilities to Tenants who pay the utility supplier directly for utilities (CFR 966.4 (b) (1)), and

WHEREAS, the City of Manistee Housing Commission lease requires that if the utility allowance exceeds the Total Tenant Payment (monthly rent), CMHC will pay a Utility Reimbursement each month directly to the utility company (Lease Part 1, Section VI. (b)), and

WHEREAS, the City of Manistee Housing Commission is required to provide Tenants a 60 days written notice of the revision of Utility Allowances (Lease Part 1, Section VI (b)), and

WHEREAS, the City of Manistee Housing Commission has entered into an Energy Performance Contract with the Siemens Corporation which requires that Siemens provides CMHC with annually adjusted Utility Allowances, and

WHEREAS, the City of Manistee Housing Commission has received from the Siemens Corporation the current adjusted Utility Allowances,

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

IT IS HEREBY RESOLVED that the Board of Commissioners adopts the Utility Allowance rates as prepared by the Siemens Corporation.

IT IS FURTHER RESOLVED, that

- The new Utility Allowances become effective October 1, 2015
- The new Utility Allowance calculation for the Total Tenant Payment (monthly rent) be effective at the time of the Tenant’s annual recertification

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 25th day of August 2015.

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 25th day of August 2015.

Clinton McKinven-Copus, Secretary

City of Manistee Housing Commission

Utility Allowance

Effective October 1, 2015

Scattered Sites

	2 Bedroom	3 Bedroom	4 Bedroom
Electrical	\$ 43.00	\$ 49.00	\$ 54.00
Natural Gas	\$ 66.00	\$ 80.00	\$ 97.00
TOTAL	\$109.00	\$129.00	\$151.00
1703, 1703 ½, 1707, 1707 ½ Vine St.			
	2 Bedroom		
Electrical	\$ 58.00		
Natural Gas	\$ 68.00		
TOTAL	\$126.00		

Water/Sewer

Scattered Sites: Residents pay overage excess only at the rate of \$10.23/1000-gallon of water

	2 Bedroom	3 Bedroom	4 Bedroom
Gallons/Month	3,000	5,000	6,000

Harborview

	1 Bedroom	2 Bedroom
Electrical	\$ 41.00	\$ 45.00
TOTAL	\$ 41.00	\$ 45.00

Approved by Resolution 2015-09
October 1, 2015



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2015-10

Adoption of Freedom of Information Act Procedures and Guidelines and Summary Thereof

WHEREAS, the Michigan Freedom of Information Act, Act 442 of the Michigan Public Acts of 1976, as amended (“Act 442”), was recently amended by Act 563 of the Public Acts of Michigan of 2014, which is effective July 1, 2015 (“Act 563”), (collectively, Acts 442 and 563 are referred to as the “Act”), the Commission desires to implement the provisions of the Act to the extent it is applicable to the City of Manistee Housing Commission (CMHC); and

WHEREAS, Section 3(3) of the Act permits a public body to make reasonable rules necessary to protect its public records and to prevent excessive and unreasonable interference with the discharge of its functions; and

WHEREAS, Section 4 of the Act requires the CMHC to adopt procedures and guidelines and prepare, utilize and make available a summary of the procedures and guidelines to aid the CMHC in implementing the Act and persons requesting CMHC records pursuant to the Act.

IT IS, THEREFORE RESOLVED AS FOLLOWS, on the motion of [REDACTED], supported by [REDACTED] :

1. **FOIA Coordinator.** Unless the Commission appoints another person, the Executive Director, as a duty additional to the duties of the office of Executive Director, shall be the CMHC FOIA Coordinator. In the event the Executive Director is unavailable, the Chair of the Commission or his or her designee may serve as FOIA Coordinator. Further, the FOIA Coordinator is authorized to appoint temporary designees as deemed necessary to respond to requests in accordance with the Act.
2. **FOIA Procedures and Guidelines.** The Freedom of Information Act Procedures and Guidelines, in the form on file with the CMHC (the “Procedures”), are hereby adopted by the CMHC. The FOIA Coordinator is hereby authorized and directed to establish and publish such further policies or amendments to the Procedures as may be necessary or appropriate to implement the Act.
3. **Summary of Procedures.** The Public Summary of the Procedures (the “Summary”) is hereby adopted by the CMHC. The FOIA Coordinator is hereby authorized and directed to establish and publish the Summary and any necessary amendments as may be necessary or appropriate to implement the Act and Procedures.
4. **Calculation of Fees.** Fees for retrieving and copying public records and for otherwise responding to FOIA requests in the manner prescribed by the Act shall be calculated in accordance with the Procedures. The FOIA Coordinator is hereby authorized and directed to establish and publish such further procedures for the calculation of costs and fees as may be necessary or appropriate to implement the Act 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 25th day of August 2015.

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 25th day of August 2015.

Clinton McKinven-Copus, Secretary

Gockerman Wilson Saylor & Hesslin

Memorandum

TO: City of Manistee Housing Commission

CC: Clinton McKinven-Copus

FROM: GVS

DATE: August 13, 2015

RE: Michigan Freedom of Information Act (FOIA)

Public Act 563 of 2014 made significant changes to the way that public bodies respond to FOIA requests. The Amendments take effect on July 1, 2015. Some of the changes to Michigan's FOIA are:

1. The amount of fees and the method of calculation of fees for a FOIA request;
2. Municipalities must adopt and make available guidelines and procedures in a form that is understandable to the general public.
3. The guidelines and procedures must include deposit requirements, method of calculation of fees and costs and the process by which a citizen may appeal a municipality's determination regarding their FOIA request.
4. Allows municipalities to contract services to separate and delete exempt information from a FOIA request and allows recovery for the contracted services, but not more than an hourly rate equal to six times the state minimum hourly wage.
5. The penalty imposed on municipalities for FOIA violations has increased, along with the implementation of provisions that impose penalties for charging an excessive fee.

For the CMHC to implement the FOIA changes the Commissioners must approve a FOIA Policy that conforms to the new law. Taking into account the changes to FOIA, I have developed a number of documents for the Commissions review and consideration. The documents included with this memo are:

1. FOIA Procedures and Guidelines. This document outlines the procedure the CMHC will follow in responding to FOIA requests.

2. Public Summary of FOIA Procedures and Guidelines. This document is intended to provide a summary of the CMHC's FOIA Procedures and Guidelines. The Summary is made available to members of the public so they are better able to understand the process of making a FOIA request and the CMHC's response to their FOIA request. The CMHC may satisfy the requirement of providing the Public Summary to the public by posting the Summary and related FOIA documents on the CMHC's (or City's) website.
3. FOIA Request Form. The FOIA Request Form includes a number of pages that show the various requests and responses that are possible under FOIA.
4. FOIA Cost Estimate Worksheet. The cost worksheet is to accompany a response to a FOIA request and includes the new requirements regarding detail of the cost breakdown and limitations that are imposed on the method of charging for a FOIA request.
5. Resolution. Finally, included with this Memorandum is a proposed Resolution which, if passed, adopts changes to the CMHC FOIA policy and appoints the Executive Director as the FOIA Coordinator for the CMHC.



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

City of Manistee Housing Commission

Codification: 1104—FOIA Procedures and Guidelines

Adopted: August 25, 2015

Revision Number	Resolution Number	Date
1.0	2015-10	August 25, 2015

DRAFT

City of Manistee Housing Commission

FOIA Procedures and Guidelines

Preamble: Statement of Principles

It is the policy of the City of Manistee Housing Commission (“CMHC”) that all persons, except those incarcerated, consistent with the Michigan Freedom of Information Act (FOIA), are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and employees. The people shall be informed so that they fully participate in the democratic process.

The CMHC’s policy with respect to FOIA requests is to comply with State law in all respects and to respond to FOIA requests in a consistent, fair, and even-handed manner regardless of who makes such a request.

The CMHC acknowledges that it has a legal obligation to disclose all nonexempt public records in its possession pursuant to a FOIA request. The CMHC acknowledges that sometimes it is necessary to invoke the exemptions identified under FOIA in order to ensure the effective operation of government and to protect the privacy of individuals.

The CMHC will protect the public's interest in disclosure, while balancing the requirement to withhold or redact portions of certain records. The CMHC’s policy is to disclose public records consistent with and in compliance with State law.

The CMHC Commissioners has established the following written procedures and guidelines to implement the FOIA and will create a written public summary of the specific procedures and guidelines for the general public regarding how to submit written requests to the public body and explaining how to understand a public body's written responses, deposit requirements, fee calculations, and avenues for challenge and appeal. The public summary will be written in a manner so as to be easily understood by the general public.

Section 1: General Policies

The CMHC Commissioners, acting pursuant to the authority at MCL 15.236, designates the CMHC Manager as the FOIA Coordinator. He or she is authorized to designate other CMHC staff to act on his or her behalf to accept and process written requests for the CMHC’s public records and approve denials.

If a request for a public record is received by fax or email, the request is deemed to have been received on the following business day. If a request is sent by email and delivered to a CMHC spam or junk-mail folder, the request is not deemed received until one day after the FOIA Coordinator first becomes aware of the request. The FOIA Coordinator shall note in the FOIA log both the date the request was delivered to the spam or junk-mail folder and the date the FOIA Coordinator became aware of the request.

The FOIA Coordinator shall review CMHC spam and junk-mail folders on a regular basis, which shall be no less than once a month. The FOIA Coordinator shall work with CMHC Information Technology staff to develop administrative rules for handling spam and junk-mail so as to protect CMHC systems from computer attacks which may be imbedded in an electronic FOIA request.

The FOIA Coordinator may, in his or her discretion, implement administrative rules, consistent with State law and these Procedures and Guidelines to administer the acceptance and processing of FOIA requests.

The CMHC is not obligated to create a new public record or make a compilation or summary of information which does not already exist. Neither the FOIA Coordinator nor other CMHC staff are obligated to provide answers to questions contained in requests for public records or regarding the content of the records themselves.

The FOIA Coordinator shall keep a copy of all written requests for public records received by the CMHC on file for a period of at least one year.

The CMHC will make this Procedures and Guidelines document and the Written Public Summary publicly available without charge. If it does not, the CMHC cannot require deposits or charge fees otherwise permitted under the FOIA until it is in compliance.

A copy of this Procedures and Guidelines document and the CMHC's Written Public Summary must be publicly available by providing free copies both in the CMHC's response to a written request and upon request by visitors at the CMHC's office.

This Procedures and Guidelines document and the CMHC's Written Public Summary will be maintained on the CMHC's website at: www.manisteemi.gov/index.aspx?nid=199 so a link to those documents will be provided in lieu of providing paper copies of those documents.

Section 2: Requesting a Public Record

No specific form to submit a request for a public record is required. However the FOIA Coordinator may make available a FOIA Request Form for use by the public.

Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by the CMHC may be submitted on the CMHC's FOIA Request Form, in any other form of writing (letter, fax, email, etc).

A request must sufficiently describe a public record so as to enable CMHC personnel to identify and find the requested public record.

Written requests for public records may be submitted in person or by mail to any CMHC office. Requests may also be submitted electronically by fax and email. Upon their receipt, requests for public records shall be promptly forwarded to the FOIA Coordinator for processing.

A person may request that public records be provided on non-paper physical media, emailed or otherwise provided to him or her in digital form in lieu of paper copies. The CMHC will comply with the request only if it possesses the necessary technological capability to provide records in the requested non-paper physical media format.

A person may subscribe to future issues of public records that are created, issued or disseminated by CMHC on a regular basis. A subscription is valid for up to 6 months and may be renewed by the subscriber.

A person serving a sentence of imprisonment in a local, state or federal correctional facility is not entitled to submit a request for a public record. The FOIA Coordinator will deny all such requests.

Section 3: Processing a Request

Unless otherwise agreed to in writing by the person making the request, the CMHC will issue a response within 5 business days of receipt of a FOIA request. If a request is received by fax, email or other electronic transmission, the request is deemed to have been received on the following business day.

The CMHC will respond to a request in one of the following ways:

- Grant the request.
- Issue a written notice denying the request.
- Grant the request in part and issue a written notice denying in part the request.
- Issue a notice indicating that due to the nature of the request the CMHC needs an additional 10 business days to respond for a total of no more than 15 business days. Only one such extension is permitted.
- Issue a written notice indicating that the public record requested is available at no charge on the CMHC's website.

When a request is granted:

If the request is granted, or granted in part, the FOIA Coordinator will require that payment be made in full for the allowable fees associated with responding to the request before the public record is made available.

The FOIA Coordinator shall provide a detailed itemization of the allowable costs incurred to process the request to the person making the request.

A copy of these Procedures and Guidelines and the Written Public Summary will be provided to the requestor free of charge with the response to a written request for public records, provided however, that because these Procedures and Guidelines, and the Written Public Summary are maintained on the CMHC's website at: www.manisteemi.gov a link to the Procedures and Guidelines and the Written Public Summary will be provided in lieu of providing paper copies of those documents.

If the cost of processing a FOIA request is \$50 or less, the requester will be notified of the amount due and where the documents can be obtained. If the cost of processing a FOIA request is expected to exceed \$50 based on a good-faith calculation, or if the requester has not paid in full for a previously granted request, the CMHC will require a good-faith deposit pursuant to Section 4 of this policy before processing the request.

In making the request for a good-faith deposit the FOIA Coordinator shall provide the requester with a detailed itemization of the allowable costs estimated to be incurred by the CMHC to process the request and also provide a best efforts estimate of a time frame it will take the CMHC to provide the records to the requester. The best efforts estimate shall be nonbinding on the CMHC, but will be made in good faith and will strive to be reasonably accurate, given the nature of the request in the particular instance, so as to provide the requested records in a manner based on the public policy expressed by Section 1 of the FOIA.

When a request is denied or denied in part:

If the request is denied or denied in part, the FOIA Coordinator will issue a Notice of Denial which shall provide in the applicable circumstance:

- An explanation as to why a requested public record is exempt from disclosure; or
- A certificate that the requested record does not exist under the name or description provided by the requester, or another name reasonably known by the CMHC; or
- An explanation or description of the public record or information within a public record that is separated or deleted from the public record; and
- An explanation of the person's right to submit an appeal of the denial to either the office of the CMHC Manager or seek judicial review in the Manistee County Circuit Court;
- An explanation of the right to receive attorneys' fees, costs, and disbursements as well actual or compensatory damages, and punitive damages of \$1,000, should they prevail in Circuit Court.
- The Notice of Denial shall be signed by the FOIA Coordinator.

If a request does not sufficiently describe a public record, the FOIA Coordinator may, in lieu of issuing a Notice of Denial indicating that the request is deficient, seek clarification or amendment of the request by the person making the request. Any clarification or amendment will be considered a new request subject to the timelines described in this Section.

Requests to inspect public records:

The CMHC shall provide reasonable facilities and opportunities for persons to examine and inspect public records during normal business hours. The FOIA Coordinator is authorized to promulgate rules regulating the manner in which records may be viewed so as to protect CMHC records from loss, alteration, mutilation or destruction and to prevent excessive interference with normal CMHC operations.

Requests for certified copies:

The FOIA Coordinator shall, upon written request, furnish a certified copy of a public record at no additional cost to the person requesting the public record.

Section 4: Fee Deposits

If the fee estimate is expected to exceed \$50.00 based on a good-faith calculation, the requestor will be asked to provide a deposit not exceeding one-half of the total estimated fee.

If a request for public records is from a person who has not paid the CMHC in full for copies of public records made in fulfillment of a previously granted written request, the FOIA Coordinator will require a deposit of 100% of the estimated processing fee before beginning to search for a public record for any subsequent written request by that person when all of the following conditions exist:

- The final fee for the prior written request is not more than 105% of the estimated fee;
- The public records made available contained the information sought in the prior written request and remain in the CMHC's possession;
- The public records were made available to the individual, subject to payment, within the time frame estimated by the CMHC to provide the records;
- Ninety (90) days have passed since the FOIA Coordinator notified the individual in writing that the public records were available for pickup or mailing;
- The individual is unable to show proof of prior payment to the CMHC; and
- The FOIA Coordinator has calculated a detailed itemization that is the basis for the current written request's increased estimated fee deposit.

The FOIA Coordinator will not require an increased estimated fee deposit if any of the following apply:

- The person making the request is able to show proof of prior payment in full to the CMHC;
- The CMHC is subsequently paid in full for the applicable prior written request; or
- Three hundred sixty five (365) days have passed since the person made the request for which full payment was not remitted to the CMHC.

Section 5: Calculation of Fees

A fee may be charged for the labor cost of copying/duplication.

A fee will **not** be charged for the labor cost of search, examination, review and the deletion and separation of exempt from nonexempt information **unless** failure to charge a fee would result in unreasonably high costs to the CMHC because of the nature of the request in the particular instance, and the CMHC specifically identifies the nature of the unreasonably high costs.

Costs for the search, examination review, and deletion and separation of exempt from non-exempt information are “unreasonably high” when they are excessive and beyond the normal or usual amount for those services (Attorney General Opinion 7083 of 2001) compared to the costs of the CMHC’s usual FOIA requests, not compared to the CMHC’s operating budget. (*Bloch v. Davison Community Schools*, Michigan Court of Appeals, Unpublished, April 26, 2011)

The following factors shall be used to determine an unreasonably high cost to the CMHC:

- Volume of the public record requested
- Amount of time spent to search for, examine, review and separate exempt from non-exempt information in the record requested.
- Whether the public records are from more than one CMHC department or whether various CMHC offices are necessary to respond to the request.
- The available staffing to respond to the request.
- Any other similar factors identified by the FOIA Coordinator in responding to the particular request.

The Michigan FOIA statute permits the CMHC to charge for the following costs associated with processing a request:

- Labor costs associated with copying or duplication, which includes making paper copies, making digital copies, or transferring digital public records to non-paper physical media or through the Internet.
- Labor costs associated with searching for, locating and examining a requested public record, when failure to charge a fee will result in unreasonably high costs to the CMHC.
- Labor costs associated with a review of a record to separate and delete information exempt from disclosure, when failure to charge a fee will result in unreasonably high costs to the CMHC.
- The cost of copying or duplication, not including labor, of paper copies of public records. This may include the cost for copies of records already on the CMHC’s website if you ask for the CMHC to make copies.
- The cost of computer discs, computer tapes or other digital or similar media when the requester asks for records in non-paper physical media. This may include the cost for copies of records already on the CMHC’s website if you ask for the CMHC to make copies.
- The cost to mail or send a public record to a requestor.

Labor costs will be calculated based on the following requirements:

- All labor costs will be estimated and charged in 15-minute increments, with all partial time increments rounded down. If the time involved is less than 15 minutes, there will be no charge.
- Labor costs will be charged at the hourly wage of the lowest-paid CMHC employee capable of doing the work in the specific fee category, regardless of who actually performs work.
- Labor costs will also include a charge to cover or partially cover the cost of fringe benefits.
- The CMHC may add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits, but in no case may it exceed the actual cost of fringe benefits.
- Overtime wages will not be included in labor costs unless agreed to by the requestor; overtime costs will not be used to calculate the fringe benefit cost.
- Contracted labor costs will be charged at the hourly rate of \$48.90 (6 times the state minimum hourly wage).

The cost to provide records on non-paper physical media when so requested will be based on the following requirements:

- Computer disks, computer tapes or other digital or similar media will be at the actual and most reasonably economical cost for the non-paper media.
- This cost will only be assessed if the CMHC has the technological capability necessary to provide the public record in the requested non-paper physical media format.
- The CMHC will procure any non-paper media and will not accept media from the requestor in order to ensure integrity of the CMHC's technology infrastructure.

The cost to provide paper copies of records will be based on the following requirements:

- Paper copies of public records made on standard letter (8 ½ x 11) or legal (8 ½ x 14) sized paper will not exceed \$.10 per sheet of paper. Copies for non-standard sized sheets of paper will reflect the actual cost of reproduction.
- The CMHC will provide records using double-sided printing, if it is cost-saving and available.

The cost to mail records to a requestor will be based on the following requirements:

- The actual cost to mail public records using a reasonably economical and justified means.
- The CMHC may charge for the least expensive form of postal delivery confirmation.
- No cost will be made for expedited shipping or insurance unless specified by the requestor.

If the FOIA Coordinator does not respond to a written request in a timely manner, the CMHC must:

- Reduce the labor costs by 5% for each day the CMHC exceeds the time permitted under FOIA up to a 50% maximum reduction, if **any** of the following applies:
 - The CMHC's late response was willful and intentional,
 - The written request conveyed a request for information within the first 250 words of the body of a letter facsimile, email or email attachment, or
 - The written request included the words, characters, or abbreviations for "freedom of information," "information," "FOIA," "copy" or a recognizable misspelling of such, or legal code reference to MCL 15. 231, et seq. or 1976 Public Act 442 on the front of an envelope or in the subject line of an email, letter or facsimile cover page.
- Fully note the charge reduction in the Detailed Itemization of Costs Form.

Section 6: Waiver of Fees

The cost of the search for and copying of a public record may be waived or reduced if in the sole judgment of the FOIA Coordinator a waiver or reduced fee is in the public interest because it can be considered as primarily benefitting the general public. The CMHC Commissioners may identify specific records or types of records it deems should be made available for no charge or at a reduced cost.

Section 7: Discounted Fees

Indigence

The FOIA Coordinator will discount the first \$20.00 of the processing fee for a request if the person requesting a public record submits an affidavit stating that they are:

- Indigent and receiving specific public assistance, or
- If not receiving public assistance, stating facts demonstrating an inability to pay because of indigence.

An individual is not eligible to receive the waiver if:

- The requestor has previously received discounted copies of public records from the CMHC twice during the calendar year; or
- The requestor requests information in connection with other persons who are offering or providing payment to make the request.

An affidavit is sworn statement. The FOIA Coordinator may make a Fee Waiver Affidavit Form available for use by the public.

Nonprofit organization advocating for developmentally disabled or mentally ill individuals

The FOIA Coordinator will discount the first \$20.00 of the processing fee for a request from:

- A nonprofit organization formally designated by the state to carry out activities under subtitle C of the federal developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, or their successors, if the request meets all of the following requirements:
 - Is made directly on behalf of the organization or its clients.
 - Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.
 - Is accompanied by documentation of its designation by the state, if requested by the public body.

Section 8: Appeal of a Denial of a Public Record

When a requestor believes that all or a portion of a public record has not been disclosed or has been improperly exempted from disclosure, he or she may appeal to the CMHC Commissioners by filing an appeal of the denial with the office of the FOIA coordinator.

The appeal must be in writing, specifically state the word "appeal" and identify the reason or reasons the requestor is seeking a reversal of the denial. The CMHC FOIA Appeal Form (To Appeal a Denial of Records), may be used. The CMHC Commissioners is not considered to have received a written appeal until the first regularly scheduled CMHC Commissioners meeting following submission of the written appeal.

Within 10 business days of receiving the appeal the CMHC Commissioners will respond in writing by:

- Reversing the disclosure denial;
- Upholding the disclosure denial; or
- Reverse the disclosure denial in part and uphold the disclosure denial in part; or
- Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the CMHC Commissioners shall respond to the written appeal. The CMHC Commissioners shall not issue more than 1 notice of extension for a particular written appeal.

If the CMHC Commissioners fails to respond to a written appeal, or if the CMHC Commissioners upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action in Circuit Court.

Whether or not a requestor submitted an appeal of a denial to the CMHC Commissioners, he or she may file a civil action in Manistee County Circuit Court within 180 days after the CMHC's final determination to deny the request.

If a court that determines a public record is not exempt from disclosure, it shall order the CMHC to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Failure to comply with an order of the court may be punished as contempt of court.

If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in such an action, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or CMHC prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements.

If the court determines that the CMHC has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the CMHC to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

Section 9: Appeal of an Excessive FOIA Processing Fee

"Fee" means the total fee or any component of the total fee calculated under section 4 of the FOIA, including any deposit. If a requestor believes that the fee charged by the CMHC to process a FOIA request exceeds the amount permitted by state law or under this policy, he or she must first appeal to the CMHC Commissioners by submitting a written appeal for a fee reduction to the office of the CMHC Manager.

The appeal must be in writing, specifically state the word "appeal" and identify how the required fee exceeds the amount permitted. The CMHC FOIA Appeal Form (To Appeal an Excess Fee) may be used. The CMHC Commissioners is not considered to have received a written appeal until the first regularly scheduled CMHC Commissioners meeting following submission of the written appeal.

Within 10 business days after receiving the appeal, the CMHC Commissioners will respond in writing by:

- Waiving the fee;
- Reducing the fee and issuing a written determination indicating the specific basis that supports the remaining fee;
- Upholding the fee and issuing a written determination indicating the specific basis that supports the required fee; or
- Issuing a notice detailing the reason or reasons for extending for not more than 10 business days the period during which the CMHC Commissioners will respond to the written appeal. The CMHC Commissioners shall not issue more than 1 notice of extension for a particular written appeal.

Where the CMHC Commissioners reduces or upholds the fee, the determination must include a certification from the CMHC Commissioners that the statements in the determination are accurate and that the reduced fee amount complies with its publicly available procedures and guidelines and Section 4 of the FOIA.

Within 45 days after receiving notice of the CMHC Commissioners' determination of an appeal, the requesting person may commence a civil action in Manistee County Circuit Court for a fee reduction.

If a civil action is commenced against the CMHC for an excess fee, the CMHC is not obligated to complete the processing of the written request for the public record at issue until the court resolves the fee dispute.

An action shall not be filed in circuit court unless **one** of the following applies:

- The CMHC does not provide for appeals of fees,
- The CMHC Commissioners failed to respond to a written appeal as required, or
- The CMHC Commissioners issued a determination to a written appeal.

If a court determines that the CMHC required a fee that exceeds the amount permitted under its publicly available procedures and guidelines or Section 4 of the FOIA, the court shall reduce the fee to a permissible amount. Failure to comply with an order of the court may be punished as contempt of court.

If the requesting person prevails in court by receiving a reduction of 50% or more of the total fee, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages.

If the court determines that the CMHC has arbitrarily and capriciously violated the FOIA by charging an excessive fee, the court shall order the CMHC to pay a civil fine of \$500.00, which shall be deposited in the general fund of the state treasury. The court may also award, in addition to any actual or compensatory damages, punitive damages in the amount of \$500.00 to the person seeking the fee reduction. The fine and any damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

Section 10: Conflict with Prior FOIA Policies and Procedures; Effective Date

To the extent that these Procedures and Guidelines conflict with previous FOIA policies promulgated by CMHC Commissioners or the CMHC Administration these Procedures and Guidelines are controlling. To the extent that any administrative rule promulgated by the FOIA Coordinator subsequent to the adoption of this resolution is found to be in conflict with any previous policy promulgated by the CMHC Commissioners or the CMHC Administration, the administrative rule promulgated by the FOIA Coordinator is controlling.

To the extent that any provision of these Procedures and Guidelines or any administrative rule promulgated by the FOIA Coordinator pertaining to the release of public records is found to be in conflict with any State statute, the applicable statute shall control. The FOIA Coordinator is authorized to modify this policy and all previous policies adopted by the CMHC Commissioners or the CMHC Administration, and to adopt such administrative rules as he or she may deem necessary, to facilitate the legal review and processing of requests for public records made pursuant to Michigan's FOIA statute, provided that such

modifications and rules are consistent with State law. The FOIA Coordinator shall inform the CMHC Commissioners of any change these Policies and Guidelines.

These FOIA Policies and Guidelines become effective July 1, 2015.

Section 11: Appendix of CMHC of Manistee FOIA Forms

- Request for Public Records Form
- Notice to Extend Response Time Form
- Notice of Denial Form
- Detailed Cost Itemization Form
- Appeal of Denial of Records Form
- Appeal of Excess Fee Form

DRAFT

Records Located on Website

If the CMHC directly or indirectly administers or maintains an official internet presence, any public records available to the general public on that internet site at the time the request is made are exempt from any labor charges to redact (*separate exempt information from non-exempt information*).

If the FOIA coordinator knows or has reason to know that all or a portion of the requested information is available on its website, the CMHC must notify the requestor in its written response that all or a portion of the requested information is available on its website. The written response, to the degree practicable in the specific instance, must include a specific webpage address where the requested information is available. On the detailed cost itemization form, the CMHC must separate the requested public records that are available on its website from those that are not available on the website and must inform the requestor of the additional charge to receive copies of the public records that are available on its website.

If the CMHC has included the website address for a record in its written response to the requestor and the requestor thereafter stipulates that the public record be provided to him or her in a paper format or other form, including digital media, the CMHC must provide the public records in the specified format (if the CMHC has the technological capability) but may use a fringe benefit multiplier greater than the 50%, not to exceed the actual costs of providing the information in the specified format.

Request for Copies/Duplication of Records on CMHC Website

I hereby stipulate that, even if some or all of the records are located on a CMHC website, I am requesting that the CMHC make copies of those records on the website and deliver them to me in the format I have requested above. I understand that some FOIA fees may apply.

Requestor's Signature	Date
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Overtime Labor Costs

Overtime wages shall not be included in the calculation of labor costs unless overtime is specifically stipulated by the requestor and clearly noted on the detailed cost itemization form.

Consent to Overtime Labor Costs

I hereby agree and stipulate to the CMHC using overtime wages in calculating the following labor costs as itemized in the following categories:

- 1. Labor to copy/duplicate
- 2. Labor to locate
- 3a. Labor to redact
- 3b. Contract labor to redact
- 6b. Labor to copy/duplicate records already on CMHC's website

Requestor's Signature	Date
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Request for Discount: Indigence

A public record search **must** be made and a copy of a public record **must** be furnished **without charge for the first \$20.00 of the fee** for each request by an individual who is entitled to information under this act and who:

- 1) Submits an affidavit stating that the individual is indigent and receiving specific public assistance, **OR**
- 2) If not receiving public assistance, stating facts showing inability to pay the cost because of indigence.

If a requestor is ineligible for the discount, the public body shall inform the requestor specifically of the reason for ineligibility in the public body's written response. An individual is ineligible for this fee reduction if **ANY** of the following apply:

- (i) The individual has previously received discounted copies of public records from the same public body twice during that calendar year,
- (ii) The individual requests the information in conjunction with outside parties who are offering or providing payment or other remuneration to the individual to make the request. A public body may require a statement by the requestor in the affidavit that the request is not being made in conjunction with outside parties in exchange for payment or other remuneration.

Office Use: Affidavit Received Eligible for Discount Ineligible for Discount

I am submitting an affidavit and requesting that I receive the discount for indigence for this FOIA request:	Date:
Requestor's Signature:	

Request for Discount: Nonprofit Organization

A public record search **must** be made and a copy of a public record **must** be furnished **without charge for the first \$20.00 of the fee** for each request by a nonprofit organization formally designated by the state to carry out activities under subtitle C of the Developmental Disabilities Assistance and Bill of Rights Act of 2000 and the Protection and Advocacy for Individuals with Mental Illness Act, if the request meets **ALL** of the following requirements:

- (i) Is made directly on behalf of the organization or its clients.
- (ii) Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the Mental Health Code, 1974 PA 258, MCL 330.1931.
- (iii) Is accompanied by documentation of its designation by the state, if requested by the CMHC.

Office Use: Documentation of State Designation Received Eligible for Discount Ineligible for Discount

I stipulate that I am a designated agent for the nonprofit organization making this FOIA request and that this request is made directly on behalf of the organization or its clients and is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the Mental Health Code, 1974 PA 258, MCL 330.1931:	Date:
Requestor's Signature:	

Notice to Extend Response Time for FOIA Request
Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

Request No.: _____ Date Received: _____
Date of This Notice: _____
(Please Print or Type)

Check if received via: Email Fax Other Electronic Method
Date delivered to junk/spam folder: _____
Date discovered in junk/spam folder: _____

Name	Phone
Firm/Organization	Fax
Street	Email
CMHC	State Zip

Request for: Copy Certified copy Record inspection Subscription to record issued on regular basis
Delivery Method: Will pick up Will make own copies onsite Mail to address above Email to address above
 Deliver on digital media provided by the CMHC:

Record(s) You Requested: (Listed here or see attached copy of original request) _____

We are extending the date to respond to your FOIA request for no more than 10 business days, until _____ (month, day, year).
Only one extension may be taken per FOIA request. If you have any questions regarding this extension, contact _____ at _____

Estimated Time Frame to Provide Records: _____ (days or date)
The time frame estimate is nonbinding upon the CMHC, but the CMHC is providing the estimate in good faith. Providing an estimated time frame does not relieve a public body from any of the other requirements of this act.

Reason for Extension:

1. The CMHC needs to search for, collect, or appropriately examine or review a voluminous amount of separate and distinct public records pursuant to your request. Specifically, the CMHC must:

2. The CMHC needs to collect the requested public records from numerous field offices, facilities, or other establishments that are located apart from the CMHC office. Specifically, the CMHC must coordinate documents from the following locations:

3. Other (describe): _____

Signature of FOIA Coordinator:	Date:
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DRAFT

CMHC: Keep original and provide copy of both sides, along with Public Summary, to requestor at no charge.

City of Manistee Housing Commission, Manistee County
273 Sixth Avenue
Manistee, MI 49660
Phone: 231-723-6201

Denial Form

Notice of Denial of FOIA Request

Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

Request No.: _____ Date Received: _____ Check if received via: Email Fax Other Electronic Method
Date of This Notice: _____ Date delivered to junk/spam folder: _____
(Please Print or Type) Date discovered in junk/spam folder: _____

Name	Phone
Firm/Organization	Fax
Street	Email
CMHC	State Zip

Request for: Copy Certified copy Record inspection Subscription to record issued on regular basis

Delivery Method: Will pick up Will make own copies onsite Mail to address above Email to address above
 Deliver on digital media provided by the CMHC:

Record(s) You Requested: (Listed here or see attached copy of original request) _____

All OR Part of your request for records has been denied. Please refer to this form for an explanation. If you have any questions regarding this denial, contact _____ at _____

Reason for Denial:

1. Exempt from Disclosure: This item is exempt from disclosure under FOIA Section 13, Subsection _____ (insert number), because: _____

2. Record Does Not Exist: This item does not exist under the name provided in your request or by another name reasonably known to the CMHC. A certificate that the public record does not exist under the name given is attached. If you believe this record does exist, provide a description that will enable us to locate the record: _____

3. Redaction: A portion of the requested record had to be separated or deleted (redacted) as it is exempt under FOIA Section 13, Subsection _____ (insert number), because: _____

A brief description of the information that had to be separated or deleted: _____

Notice of Requestor's Right to Seek Judicial Review

You are entitled under Section 10 of the Michigan Freedom of Information Act, MCL 15.240, to appeal this denial to the CMHC board or to commence an action in the Circuit Court to compel disclosure of the requested records if you believe they were wrongfully withheld from disclosure. If, after judicial review, the court determines that the CMHC has not complied with MCL 15.235 in making this denial and orders disclosure of all or a portion of a public record, you have the right to receive attorneys' fees and damages as provided in MCL 15.240. (See back of this form for additional information on your rights.)

Signature of FOIA Coordinator: _____

Date: _____

FREEDOM OF INFORMATION ACT (EXCERPT)

Act 442 of 1976

15.240.amended Options by requesting person; appeal; actions by public body; receipt of written appeal; judicial review; civil action; venue; de novo proceeding; burden of proof; private view of public record; contempt; assignment of action or appeal for hearing, trial, or argument; attorneys' fees, costs, and disbursements; assessment of award; damages.

Sec. 10.

(1) If a public body makes a final determination to deny all or a portion of a request, the requesting person may do 1 of the following at his or her option:

(a) Submit to the head of the public body a written appeal that specifically states the word "appeal" and identifies the reason or reasons for reversal of the denial.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, the court of claims, to compel the public body's disclosure of the public records within 180 days after a public body's final determination to deny a request.

(2) Within 10 business days after receiving a written appeal pursuant to subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Reverse the disclosure denial.

(b) Issue a written notice to the requesting person upholding the disclosure denial.

(c) Reverse the disclosure denial in part and issue a written notice to the requesting person upholding the disclosure denial in part.

(d) Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the head of the public body shall respond to the written appeal. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a). If the head of the public body fails to respond to a written appeal pursuant to subsection (2), or if the head of the public body upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action under subsection (1)(b).

(4) In an action commenced under subsection (1)(b), a court that determines a public record is not exempt from disclosure shall order the public body to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or an office of the public body is located has venue over the action. The court shall determine the matter de novo and the burden is on the public body to sustain its denial. The court, on its own motion, may view the public record in controversy in private before reaching a decision. Failure to comply with an order of the court may be punished as contempt of court.

(5) An action commenced under this section and an appeal from an action commenced under this section shall be assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way.

(6) If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in an action commenced under this section, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or public body prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages under subsection (7).

(7) If the court determines in an action commenced under this section that the public body has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the public body to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

History: 1976, Act 442, Eff. Apr. 13, 1977 ;-- Am. 1978, Act 329, Imd. Eff. July 11, 1978 ;-- Am. 1996, Act 553, Eff. Mar. 31, 1997 ;-- Am. 2014, Act 563, Eff. July 1, 2015

CMHC: Keep original and provide copy of both sides, along with Public Summary, to requestor at no charge.

City of Manistee Housing Commission, Manistee County
273 Sixth Avenue
Manistee, MI 49660
Phone: 231-723-6201

Denial Appeal Form

FOIA Appeal Form—To Appeal a Denial of Records
Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

Request No.: _____ Date Received: _____ Check if received via: Email Fax Other Electronic Method
Date of This Notice: _____ Date delivered to junk/spam folder: _____
(Please Print or Type) Date discovered in junk/spam folder: _____

Name	Phone
Firm/Organization	Fax
Street	Email
CMHC	State Zip

Request for: Copy Certified copy Record inspection Subscription to record issued on regular basis
Delivery Method: Will pick up Will make own copies onsite Mail to address above Email to address above
 Deliver on digital media provided by the CMHC:

Record(s) You Requested: (Listed here or see attached copy of original request) _____

Reason(s) for Appeal:

The appeal must specifically identify how the required fee(s) exceed the amount permitted. You may use this form or attach additional sheets:

Requestor's Signature: _____ Date: _____

CMHC Response:

The CMHC must provide a response within 10 business days after receiving this appeal, including a determination or taking one 10-day extension.

CMHC Extension: We are extending the date to respond to your FOIA fee appeal for no more than 10 business days, until _____
(month, day, year). Only one extension may be taken per FOIA appeal.

Unusual circumstances warranting extension: _____

If you have any questions regarding this extension, contact: _____

CMHC Determination:

Denial Reversed Denial Upheld Denial Reversed in Part and Upheld in Part

The following previously denied records will be released: _____

Notice of Requestor's Right to Seek Judicial Review

You are entitled under Section 10 of the Michigan Freedom of Information Act, MCL 15.240, to appeal this denial to the CMHC board or to commence an action in the Circuit Court to compel disclosure of the requested records if you believe they were wrongfully withheld from disclosure. If, after judicial review, the court determines that the CMHC has not complied with MCL 15.235 in making this denial and orders disclosure of all or a portion of a public record, you have the right to receive attorneys' fees and damages as provided in MCL 15.240. (See back of this form for additional information on your rights.)

Signature of FOIA Coordinator: _____

Date: _____

FREEDOM OF INFORMATION ACT (EXCERPT)

Act 442 of 1976

15.240.amended Options by requesting person; appeal; actions by public body; receipt of written appeal; judicial review; civil action; venue; de novo proceeding; burden of proof; private view of public record; contempt; assignment of action or appeal for hearing, trial, or argument; attorneys' fees, costs, and disbursements; assessment of award; damages.

Sec. 10.

(1) If a public body makes a final determination to deny all or a portion of a request, the requesting person may do 1 of the following at his or her option:

(a) Submit to the head of the public body a written appeal that specifically states the word "appeal" and identifies the reason or reasons for reversal of the denial.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, the court of claims, to compel the public body's disclosure of the public records within 180 days after a public body's final determination to deny a request.

(2) Within 10 business days after receiving a written appeal pursuant to subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Reverse the disclosure denial.

(b) Issue a written notice to the requesting person upholding the disclosure denial.

(c) Reverse the disclosure denial in part and issue a written notice to the requesting person upholding the disclosure denial in part.

(d) Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the head of the public body shall respond to the written appeal. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a). If the head of the public body fails to respond to a written appeal pursuant to subsection (2), or if the head of the public body upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action under subsection (1)(b).

(4) In an action commenced under subsection (1)(b), a court that determines a public record is not exempt from disclosure shall order the public body to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or an office of the public body is located has venue over the action. The court shall determine the matter de novo and the burden is on the public body to sustain its denial. The court, on its own motion, may view the public record in controversy in private before reaching a decision. Failure to comply with an order of the court may be punished as contempt of court.

(5) An action commenced under this section and an appeal from an action commenced under this section shall be assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way.

(6) If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in an action commenced under this section, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or public body prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages under subsection (7).

(7) If the court determines in an action commenced under this section that the public body has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the public body to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

History: 1976, Act 442, Eff. Apr. 13, 1977 ;-- Am. 1978, Act 329, Imd. Eff. July 11, 1978 ;-- Am. 1996, Act 553, Eff. Mar. 31, 1997 ;-- Am. 2014, Act 563, Eff. July 1, 2015.

CMHC: Keep original and provide copy of both sides, along with Public Summary, to requestor at no charge.

City of Manistee Housing Commission, Manistee County

Fee Appeal Form

273 Sixth Avenue
Manistee, MI 49660
Phone:231-723-6201

FOIA Appeal Form—To Appeal an Excess Fee

Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

Request No.: _____ Date Received: _____ Check if received via: Email Fax Other Electronic Method
Date of This Notice: _____ Date delivered to junk/spam folder: _____
(Please Print or Type) Date discovered in junk/spam folder: _____

Name	Phone
Firm/Organization	Fax
Street	Email
CMHC	State Zip

Request for: Copy Certified copy Record inspection Subscription to record issued on regular basis
Delivery Method: Will pick up Will make own copies onsite Mail to address above Email to address above
 Deliver on digital media provided by the CMHC:

Record(s) You Requested: (Listed here or see attached copy of original request) _____

Reason(s) for Appeal:

The appeal must specifically identify how the required fee(s) exceed the amount permitted. You may use this form or attach additional sheets:

Requestor's Signature: _____ Date: _____

CMHC Response:

The CMHC must provide a response within 10 business days after receiving this appeal, including a determination or taking one 10-day extension.

CMHC Extension: We are extending the date to respond to your FOIA fee appeal for no more than 10 business days, until _____ (month, day, year). Only one extension may be taken per FOIA appeal.

Unusual circumstances warranting extension: _____

If you have any questions regarding this extension, contact: _____

CMHC Determination: Fee Waived Fee Reduced Fee Upheld

Written basis for CMHC determination: _____

Notice of Requestor's Right to Seek Judicial Review

You are entitled under Section 10a of the Michigan Freedom of Information Act, MCL 15.240a, to appeal a FOIA fee that you believe exceeds the amount permitted under the CMHC's written Procedures and Guidelines to the CMHC board or to commence an action in the Circuit Court for a fee reduction within 45 days after receiving the notice of the required fee or a determination of an appeal to the CMHC board. If a civil action is commenced in court, the CMHC is not obligated to compete processing the request until the court resolves the fee dispute. If the court determines that the CMHC required a fee that exceeded the permitted amount, the court shall reduce the fee to a permissible amount. (See back of this form for additional information on your rights.)

Signature of FOIA Coordinator: _____ Date: _____

FREEDOM OF INFORMATION ACT (EXCERPT)
Act 442 of 1976

15.240a.added Fee in excess of amount permitted under procedures and guidelines or MCL 15.234.

Sec. 10a.

(1) If a public body requires a fee that exceeds the amount permitted under its publicly available procedures and guidelines or section 4, the requesting person may do any of the following:

(a) If the public body provides for fee appeals to the head of the public body in its publicly available procedures and guidelines, submit to the head of the public body a written appeal for a fee reduction that specifically states the word "appeal" and identifies how the required fee exceeds the amount permitted under the public body's available procedures and guidelines or section 4.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, in the court of claims, for a fee reduction. The action must be filed within 45 days after receiving the notice of the required fee or a determination of an appeal to the head of a public body. If a civil action is commenced against the public body under this subdivision, the public body is not obligated to complete the processing of the written request for the public record at issue until the court resolves the fee dispute. An action shall not be filed under this subdivision unless 1 of the following applies:

(i) The public body does not provide for appeals under subdivision (a).

(ii) The head of the public body failed to respond to a written appeal as required under subsection (2).

(iii) The head of the public body issued a determination to a written appeal as required under subsection (2).

(2) Within 10 business days after receiving a written appeal under subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Waive the fee.

(b) Reduce the fee and issue a written determination to the requesting person indicating the specific basis under section 4 that supports the remaining fee. The determination shall include a certification from the head of the public body that the statements in the determination are accurate and that the reduced fee amount complies with its publicly available procedures and guidelines and section 4.

(c) Uphold the fee and issue a written determination to the requesting person indicating the specific basis under section 4 that supports the required fee. The determination shall include a certification from the head of the public body that the statements in the determination are accurate and that the fee amount complies with the public body's publicly available procedures and guidelines and section 4.

(d) Issue a notice extending for not more than 10 business days the period during which the head of the public body must respond to the written appeal. The notice of extension shall include a detailed reason or reasons why the extension is necessary. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a).

(4) In an action commenced under subsection (1)(b), a court that determines the public body required a fee that exceeds the amount permitted under its publicly available procedures and guidelines or section 4 shall reduce the fee to a permissible amount. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or an office of the public body is located. The court shall determine the matter de novo, and the burden is on the public body to establish that the required fee complies with its publicly available procedures and guidelines and section 4. Failure to comply with an order of the court may be punished as contempt of court.

(5) An action commenced under this section and an appeal from an action commenced under this section shall be assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way.

(6) If the requesting person prevails in an action commenced under this section by receiving a reduction of 50% or more of the total fee, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages under subsection (7).

(7) If the court determines in an action commenced under this section that the public body has arbitrarily and capriciously violated this act by charging an excessive fee, the court shall order the public body to pay a civil fine of \$500.00, which shall be deposited in the general fund of the state treasury. The court may also award, in addition to any actual or compensatory damages, punitive damages in the amount of \$500.00 to the person seeking the fee reduction. The fine and any damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

(8) As used in this section, "fee" means the total fee or any component of the total fee calculated under section 4, including any deposit.

History: Add. 2014, Act 563, Eff. July 1, 2015

FOIA COST ESTIMATE WORKSHEET

Requester: _____			FOIA Request Dated: _____				
Actual Cost: Yes No			Estimate of Cost: Yes No				
LINE	CLASSIFICATION OF LOWEST PAID EMPLOYEE CAPABLE OF RETRIEVING/ COPYING THE INFORMATION (POSITION/TITLE)	HOURLY PAY INCLUDING BENEFITS AMOUNT	TIME TO COMPLY IN 1/4 HOUR INCREMENTS	TOTAL COST AMOUNT	# OF PAGES OF DOCUMENTS	# OF PAGES TIMES \$0.10/PAGE AMOUNT	TOTAL AMOUNT
<u>Copying Charges</u>							
1	Copies					\$0.10 per page	
<u>Retrieval of Public Records</u>							
2	General Office Assistant						
	Secretary						
	Department Manager						
	Supervisor/Manager						
<u>Copying of Public Records</u>							
3	General Office Assistant						
	Secretary						
	Department Manager						
	Supervisor/Manager						
<u>Separation of Exempt from Nonexempt Information</u>							
4	General Office Assistant						
	Secretary						
	Department Manager						
	Supervisor/Manager						
	Outside legal counsel						
<u>Other Charges</u>							
5	OTHER CHARGES (pick-up/delivery charges; mileage (at current IRS) rate, packaging, etc.)						
6	MAILING COSTS						
7	TOTAL COST ESTIMATE						
8	DEPOSIT REQUIRED (if estimated cost exceeds \$50.00) (not to exceed 50% of estimated fee in Line 7 above)						

GENERAL COSTS GUIDELINES

Duplication Per Page (each side copied)	\$.10
<u>Labor</u> : Hourly Rate/Benefits of lowest paid employee capable of performing compliance tasks (includes fringe benefits at one-half of employee's hourly wage) (Billed in 1/4 hour increments; Time increments are rounded downward to the next 1/4 hour increment)*	
<u>Labor</u> : Outside counsel time (equal to six times the current state minimum hourly wage rate) for separation of exempt from nonexempt information (January 1, 2016: \$8.50 per hour; January 1, 2017: \$8.90 per hour; January 1, 2018: \$9.25) (subject to change based on change in state minimum hour wage) (Billed in 1/4 hour increments; Time increments are rounded downward to the next 1/4 hour increment)	\$51.00 per hour
Mailing Costs	Actual
Specialty copies (Photo discs, photo reproductions; audio or video tapes or discs)	Actual
Other (Insurance; overnight or express delivery charges)	Actual

*Generally the hourly charge (including benefits) per Section 4(3) of the FOIA, is the lowest paid fulltime Township employee (General Office Assistant) **capable** of retrieving/copying necessary information/records. However, when professional/ technical class **capable** employee is required to process requests requiring certain information retrievals, examinations, and redaction, the hourly rate of the lowest paid capable professional/technical employee is charged or, if outside legal counsel is required, the rate used is equal to six times the then-current minimum wage.

City of Manistee Housing Commission

Public Summary of FOIA Procedures and Guidelines

It is the public policy of this state that all persons (except those persons incarcerated in state or local correctional facilities) are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and public employees. The people shall be informed so that they may fully participate in the democratic process.

Consistent with the Michigan Freedom of Information Act (FOIA), Public Act 442 of 1976, the following is the Written Public Summary of the City of Manistee Housing Commission's (CMHC's) FOIA Procedures and Guidelines relevant to the general public.

This is only a summary of the CMHC's FOIA Procedures and Guidelines. For more details and information, copies of the CMHC's FOIA Procedures and Guidelines are available at no charge at any CMHC office and on the CMHC's website: www.manisteemi.gov/index.aspx?nid-199

1. How do I submit a FOIA request to the CMHC?

- A request must sufficiently describe a public record so as to enable the CMHC to find it.
- Please include the words "FOIA" or "FOIA Request" in the request to assist the CMHC in providing a prompt response.
- Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by the CMHC may be submitted on the CMHC's FOIA Request Form, in any other form of writing (letter, fax, email, etc.), or by verbal request.
 - Any verbal request will be documented by the CMHC on the CMHC's FOIA Request Form.
 - No specific form to submit a written request is required. However a FOIA Request Form and other FOIA-related forms are available for your use and convenience on the CMHC's website at www.manisteemi.gov, and at the CMHC at 273 Sixth Avenue, Manistee, Michigan.
- Written requests may be delivered to the CMHC in person or by mail:
- Requests may be faxed to: (231) 723-8900. To ensure a prompt response, faxed requests should contain the term "FOIA" or "FOIA Request" on the first/cover page.
- Requests may be emailed to: clintonmc@manisteehousing.com. To ensure a prompt response, email requests should contain the term "FOIA" or "FOIA Request" in the subject line.

2. What kind of response can I expect to my request?

- Within 5 business days after receiving a FOIA request the CMHC will issue a response. If a request is received by fax or email, the request is deemed to have been received on the following business day. The CMHC will respond to your request in one of the following ways:
 - Grant the request,
 - Issue a written notice denying the request,
 - Grant the request in part and issue a written notice denying in part the request,
 - Issue a notice indicating that due to the nature of the request the CMHC needs an additional 10 business days to respond, or
 - Issue a written notice indicating that the public record requested is available at no charge on the CMHC's website
- If the request is granted, or granted in part, the CMHC will ask that payment be made for the allowable fees associated with responding to the request before the public record is made available.
- If the cost of processing the request is expected to exceed \$50, or if you have not paid for a previously granted request, the CMHC will require a deposit before processing the request.

3. What are the CMHC's deposit requirements?

- If the CMHC has made a good faith calculation that the total fee for processing the request will exceed \$50.00, the CMHC will require that you provide a deposit in the amount of 50% of the total estimated fee. When the CMHC requests the deposit, it will provide you a non-binding best efforts estimate of how long it will take to process the request after you have paid your deposit.
- If the CMHC receives a request from a person who has not paid the CMHC for copies of public records made in fulfillment of a previously granted written request, the CMHC will require a deposit of 100% of the estimated processing fee before it begins to search for the public record for any subsequent written request when **all** of the following conditions exist:
 - The final fee for the prior written request is not more than 105% of the estimated fee;
 - The public records made available contained the information sought in the prior written request and remain in the CMHC's possession;
 - The public records were made available to the individual, subject to payment, within the best effort time frame estimated by the CMHC to provide the records;
 - Ninety (90) days have passed since the CMHC notified the individual in writing that the public records were available for pickup or mailing;
 - The individual is unable to show proof of prior payment to the CMHC; and
 - The CMHC has calculated an estimated detailed itemization that is the basis for the current written request's increased fee deposit.
- The CMHC will not require the 100% estimated fee deposit if any of the following apply:
 - The person making the request is able to show proof of prior payment in full to the CMHC;
 - The CMHC is subsequently paid in full for all applicable prior written requests; or

- Three hundred sixty five (365) days have passed since the person made the request for which full payment was not remitted to the CMHC.

4. How does the CMHC calculate FOIA processing fees?

The Michigan FOIA statute permits the CMHC to charge for the following costs associated with processing a request:

- Labor costs associated with copying or duplication, which includes making paper copies, making digital copies, or transferring digital public records to non-paper physical media or through the Internet.
- Labor costs associated with searching for, locating and examining a requested public record, when failure to charge a fee will result in unreasonably high costs to the CMHC.
- Labor costs associated with a review of a record to separate and delete information exempt from disclosure, when failure to charge a fee will result in unreasonably high costs to the CMHC.
- The cost of copying or duplication, not including labor, of paper copies of public records. This may include the cost for copies of records already on the CMHC's website if you ask for the CMHC to make copies.
- The cost of computer discs, computer tapes or other digital or similar media when the requester asks for records in non-paper physical media. This may include the cost for copies of records already on the CMHC's website if you ask for the CMHC to make copies.
- The cost to mail or send a public record to a requestor.

Labor Costs

- All labor costs will be estimated and charged in 15-minute increments, with all partial time increments rounded down. If the time involved is less than 15 minutes, there will be no charge.
- Labor costs will be charged at the hourly wage of the lowest-paid CMHC employee capable of doing the work in the specific fee category, regardless of who actually performs work.
- Labor costs will also include a charge to cover or partially cover the cost of fringe benefits. CMHC may add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits, but in no case may it exceed the actual cost of fringe benefits.
- Overtime wages will not be included in labor costs unless agreed to by the requestor; overtime costs will not be used to calculate the fringe benefit cost.
- Contracted labor costs will be charged at the hourly rate of \$48.90 (6 times the state minimum hourly wage)

A labor cost will not be charged for the search, examination, review and the deletion and separation of exempt from nonexempt information unless failure to charge a fee would result in unreasonably high costs to the CMHC. Costs are unreasonably high when they are excessive and beyond the normal or usual amount for those services compared to the CMHC's usual FOIA requests, because of the nature of the

request in the particular instance. The CMHC must specifically identify the nature of the unreasonably high costs in writing.

Copying and Duplication

The CMHC must use the most economical method for making copies of public records, including using double-sided printing, if cost-saving and available.

Non-paper Copies on Physical Media

- The cost for records provided on non-paper physical media, such as computer discs, computer tapes or other digital or similar media will be at the actual and most reasonably economical cost for the non-paper media.
- This cost will be charged only if the CMHC has the technological capability necessary to provide the public record in the requested non-paper physical media format.

Paper Copies

- Paper copies of public records made on standard letter (8 ½ x 11) or legal (8 ½ x 14) sized paper will not exceed \$.10 per sheet of paper.
- Copies for non-standard sized sheets will paper will reflect the actual cost of reproduction.

Mailing Costs

- The cost to mail public records will use a reasonably economical and justified means.
- The CMHC may charge for the least expensive form of postal delivery confirmation.
- No cost will be made for expedited shipping or insurance unless you request it.

Waiver of Fees

The cost of the search for and copying of a public record may be waived or reduced if in the sole judgment of the FOIA Coordinator a waiver or reduced fee is in the public interest because it can be considered as primarily benefitting the general public. The CMHC board may identify specific records or types of records it deems should be made available for no charge or at a reduced cost.

5. How do I qualify for an indigence discount on the fee?

The CMHC will discount the first \$20.00 of fees for a request if you submit an affidavit stating that you are:

- Indigent and receiving specific public assistance; or
- If not receiving public assistance, stating facts demonstrating an inability to pay because of indigence.

You are **not** eligible to receive the \$20.00 discount if you:

- Have previously received discounted copies of public records from the CMHC twice during the calendar year; or
- Are requesting information on behalf of other persons who are offering or providing payment to you to make the request.

An affidavit is sworn statement. For your convenience, the CMHC has provided an Affidavit of Indigence for the waiver of FOIA fees on the back of the CMHC FOIA Request Form, which is available on the CMHC's website: www.manisteemi.gov/index.aspx?nid-199.

6. May a nonprofit organization receive a discount on the fee?

A nonprofit organization advocating for developmentally disabled or mentally ill individuals that is formally designated by the state to carry out activities under subtitle C of the federal developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, may receive a \$20.00 discount if the request meets all of the following requirements in the Act:

- Is made directly on behalf of the organization or its clients.
- Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.
- Is accompanied by documentation of its designation by the state, if requested by the public body.

6. How may I challenge the denial of a public record or an excessive fee?

Appeal of a Denial of a Public Record

If you believe that all or a portion of a public record has not been disclosed or has been improperly exempted from disclosure, you may appeal to the CMHC Board by filing a written appeal of the denial with the FOIA Coordinator.

The appeal must be in writing, specifically state the word "appeal," and identify the reason or reasons you are seeking a reversal of the denial. You may use the CMHC FOIA Appeal Form (To Appeal a Denial of Records), which is available on the CMHC's website: www.manisteemi.gov/index.aspx?nid-199.

Within 10 business days of receiving the appeal the CMHC Council will respond in writing by:

- Reversing the disclosure denial;
- Upholding the disclosure denial; or
- Reverse the disclosure denial in part and uphold the disclosure denial in part.

Whether or not you submitted an appeal of a denial to the CMHC Council, you may file a civil action in Manistee County Circuit Court within 180 days after the CMHC's final determination to deny your request. If you prevail in the civil action the court will award you reasonable attorneys' fees, costs and

disbursements. If the court determines that the CMHC acted arbitrarily and capriciously in refusing to disclose or provide a public record, the court shall award you damages in the amount of \$1,000.

Appeal of an Excess FOIA Processing Fee

If you believe that the fee charged by the CMHC to process your FOIA request exceeds the amount permitted by state law, you must first appeal to the CMHC Commissioners by filing a written appeal for a fee reduction to the office of the FOIA Coordinator.

The appeal must specifically state the word “appeal” and identify how the required fee exceeds the amount permitted. You may use the CMHC FOIA Appeal Form (To Appeal an Excess Fee), which is available at the CMHC Offices and on the CMHC’s website: www.manisteeemi.gov/index.aspx?nid-199.

Within 10 business days after receiving the appeal, the CMHC Council will respond in writing by:

- Waiving the fee;
- Reducing the fee and issue a written determination indicating the specific basis that supports the remaining fee;
- Upholding the fee and issue a written determination indicating the specific basis that supports the required fee; or
- Issuing a notice detailing the reason or reasons for extending for not more than 10 business days the period during which the CMHC Council will respond to the written appeal.

Within 45 days after receiving notice of the CMHC Commissioner’s determination of the processing fee appeal, you may commence a civil action in Manistee County Circuit Court for a fee reduction. If you prevail in the civil action by receiving a reduction of 50% or more of the total fee, the court may award all or appropriate amount of reasonable attorneys’ fees, costs and disbursements. If the court determines that the CMHC acted arbitrarily and capriciously by charging an excessive fee, the court may also award you punitive damages in the amount of \$500.



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2015-11

Adjustment of Tenant Charge for Basic-Expanded Cable Service

WHEREAS, the City of Manistee Housing Commission charges residents of Century Terrace and Harborview high rises a service fee for the provision of reduced rate bulk subscription of the Basic-Expanded Cable TV service through Charter Communication, and

WHEREAS, the City of Manistee Housing Commission maintains the Cable TV connection within each apartment of Century Terrace and Harborview high rises, and

WHEREAS, the City of Manistee Housing Commission has a bulk service agreement with Charter Communications for Century Terrace and Harborview separately, and

WHEREAS, the City of Manistee Housing Commission has received three years of rate increases from Charter Communications for the bulk subscriptions of Century Terrace and Harborview, and

WHEREAS, the City of Manistee Housing Commission has not adjusted the rate charged to tenants of Century Terrace and Harborview over the last three rate increases by Charter Communications, and

WHEREAS, the City of Manistee Housing Commission is now in the position of subsidizing the actual cost of tenant Basic-Expanded Cable TV service through Charter Communications, and

WHEREAS, the City of Manistee Housing Commission is not allowed to use public funds to subsidize the provision of Cable TV services to tenants,

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

IT IS HEREBY RESOLVED that the Board of Commissioners adjusts the service charge to tenants for Basic-Expanded Cable TV service from \$30.00 to \$36.00 per month effective October 1, 2015.

IT IS FURTHER RESOLVED, that

- Tenants turning on Cable TV Basic-Expanded service between the 1st and 15th of the month shall be charged the full rate for the month;
- Tenants turning on Cable TV Basic-Expanded service on or after the 16th of the month shall be charged 50% of the monthly charge for the month;
- Tenants who turn off their Cable TV Basic-Expanded service in the first five [5] business days of the month shall not be charged the monthly charge;
- Tenants who turn off their Cable TV Basic-Expanded service after the sixth [6th] business day of the

month shall be responsible for the full month charge and have service available until the last day of the month.

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 25th day of August 2015.

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 25th day of August 2015.

Clinton McKinven-Copus, Secretary

Key Performance Indicators

Reporting Month: August 25, 2015

Occupancy

Under Construction

We are updating the manner in which the information for this section is collated.

Thank you for your patience

As of, 2015	Total Units	Total Occupied	Occupancy Rate	Total Rentable Units	Rentable Occupied	Occupancy Rate
HA Wide	218			214		
Century Terrace	119			119		
Harborview	48			48		
Scattered Sites	47			47		

Vacant Unit Turn Around Time

01/01—00/00

2012-2015

As of April 13, 2015	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
2015								
2014								
2013								
2012								
Total								
4-Year Average								

Financial

The charts below provide a quick summary; please refer to the full financial documents included in the packet for detailed information.

RESERVES June 30, 2015			
Min. Months Required	Amount Required	Actual Months	Actual Amount
6 Months	\$540,000	4.08	\$367,433.08
CMHC Reserves are 68% of Required amount			

KEY FINANCIAL INDICATORS—June 30, 2015					
Rent Roll	Rent Collected	Total Income	Total Expense	Capital Expense	Profit/Loss
\$47,105.00	\$47,055.00	\$134,061.59	\$91,516.41	\$4,917.87	\$37,627.31