

# CITY OF MANISTEE HOUSING COMMISSION

Tuesday, July 25, 2017

**Community Room - Harborview**

4:05 PM

## AGENDA

### 1. Call to Order/Roll Call

#### a. General Notice:

*The staff of CMHC carefully reviews each item attached to the agenda for errors and omissions, and though the review is thorough, there still remains the chance for an error or omission to occur. Please bring to the attention of the Executive Director any errors or omissions you may find.*

*Thank you*

### 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 come before the Commissioners as stated on the agenda.*

*Consent Agenda items include:*

#### a. Approval of Minutes

- 1) Regular Meeting Minutes March 28, 2017

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#### b. Financial Reports

*Financial documents are redacted in compliance with the requirements of the Federal Privacy Act. All personally identifying information of current and past program participants has been redacted.*

NOTE: The review of our financial statements has been removed from the consent agenda to facilitate a discussion to review and analyze the information. Monica Otis, Financial Analyst/Procurement Assistant will lead the discussion.

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- 1) Public Housing Financial Statements \*

a) Internal Report: January - May 2017 Account Analysis	6
b) February 28, 2017	8
c) March 31, 2017	42
d) April 30, 2017	75
e) May 31, 2017	111
2) Domestic Violence Grant Program *	
a) February 28, 2017	146
b) March 31, 2017	157
c) April 30, 2017	168
d) May 31, 2017	179
3) Security Deposits Reconciliation *	
a) December 31, 2016	190
b) February 28, 2017	191
c) March 31, 2017	192
d) April 30, 2017	193
e) May 31, 2017	194
<b>c. Resolutions</b>	
<i>Resolutions placed on the Consent Agenda concern matters of compliance with U.S. Department of Housing and Urban Development [HUD] and federal law that require the adoption of a policy or provision of a public housing benefit. The contents of these Resolutions, items of compliance, policy and regulation are not debatable but are required to maintain regulatory compliance.</i>	
1) Resolution 2017-06: Adoption of the Resident Occupancy and Transfer Rights under VAWA	
2) Resolution 2017-08: July Write Off of Bad Debt	
<b>4. Amendments to Agenda</b>	
<b>5. Old Business</b>	
a. None	
<b>6. New Business</b>	
a. Resolution 2017-06: Adoption of the Resident Occupancy and Transfer Rights under VAWA *	195
b. Resolution 2017-07: Adoption of Investment Plan for 100 Percent Funding of the Municipal Employee's Retirement System of Michigan [MERS] Retirement Plan for the City of Manistee Housing Commission [CMHC] Employees	215
c. Resolution 2017-08: July Write Off of Bad Debt *	220
d. Resolution 2017-09 Adoption of Utility Allowances 2017 *	222
e. Resolution 2017-10: Approval of 457 Supplemental Retirement Program Resolution	227
f. Resolution 2017-11: Approval of MERS Health Care Savings Program Participation Agreement	234
<b>7. Review of the Executive Director Summary</b>	252
<b>8. Other Staff Reports</b>	

*At this time other CMHC staff may make a presentation to the Commissioners or the Commissioners may make inquiry of a CMHC staff member.*

**9. Committee Reports**

*At this time CMHC standing committees may make a report to the Commissioners as needed.*

**10. Communications**

*None received*

**11. Public Comment**

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

**12. Commissioner Report/Comment**

**13. Adjournment**

**14. Next Meeting[s]**

- a. Regular Monthly Meeting  
Tuesday, August 22, 4:00 PM  
Location - Harborview Apartments Community Room



**City of Manistee  
Housing Commission**  
273 6th Avenue • Manistee, Michigan 49660

Meeting Minutes  
March 28, 2017  
Regular Meeting

**Meeting Start Time:** 4:05 P.M.

**Roll Call:**

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

**Housing Commission Staff Present:**

- Lindsay McIntyre, Program Director
- Kevin Helminiak, Maintenance Dept. Crew Leader
- Clinton McKinven-Copus, Executive Director/Commission Secretary

**Others Present:**

- None

**Public Comment on Agenda Related Items:**

- None

**Amendments to the Agenda:**

- None

**Consent Agenda:**

Motion: Sheryl Kuenzer  
Second: Krista McDougall  
Approval: All

**Old Business:**

- None



**FY 2017 One Page**

Total Units: 214		Monthly	January	February	March	April	May	YTD Actual
<b>Operating Revenue</b>								
<b>Tenant Revenue</b>								
3110 - Dwelling Rental Revenue	\$	44,166.67	\$ 40,428.00	\$ 40,097.00	\$ 45,979.00	\$ 39,172.00	\$ 37,951.00	\$ 203,627.00
3120 - Tenant Revenue - Excess Utilities	\$	833.33	\$ 681.61	\$ 835.67	\$ 672.56	\$ 587.03	\$ 738.51	\$ 3,515.38
3689 - Tenant Revenue - Cable TV	\$	5,076.25	\$ 4,572.35	\$ 4,669.00	\$ 4,626.00	\$ 4,545.00	\$ 5,194.00	\$ 23,606.35
3690 - Tenant Revenue - Other	\$	2,500.00	\$ 2,454.50	\$ 1,088.66	\$ 2,030.50	\$ 2,402.20	\$ 1,991.20	\$ 9,967.06
<b>Total Tenant Revenue</b>	\$	<b>52,576.25</b>	\$ <b>48,136.46</b>	\$ <b>46,690.33</b>	\$ <b>53,308.06</b>	\$ <b>46,706.23</b>	\$ <b>45,874.71</b>	\$ <b>240,715.79</b>
<b>HUD PHA Grant Revenue</b>								
3401.1 - Operating Grants	\$	3,333.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3401.2 - Operating Subsidy	\$	40,833.33	\$ 37,539.00	\$ 37,541.00	\$ 29,925.00	\$ 44,306.00	\$ 37,328.00	\$ <b>186,639.00</b>
<b>Total HUD PHA Grant Revenue</b>	\$	<b>44,166.67</b>	\$ <b>37,539.00</b>	\$ <b>37,541.00</b>	\$ <b>29,925.00</b>	\$ <b>44,306.00</b>	\$ <b>37,328.00</b>	\$ <b>186,639.00</b>
<b>Other Revenue</b>	\$	<b>2,170.00</b>	\$ <b>1,090.81</b>	\$ <b>70.45</b>	\$ <b>11,232.30</b>	\$ <b>1,814.64</b>	\$ <b>1,118.88</b>	\$ <b>15,327.08</b>
<b>Total Operating Income</b>	\$	<b>98,912.92</b>	\$ <b>86,766.27</b>	\$ <b>84,301.78</b>	\$ <b>94,465.36</b>	\$ <b>92,826.87</b>	\$ <b>84,321.59</b>	\$ <b>442,681.87</b>
<b>Operating Expenses</b>								
<b>Routine Expenses</b>								
<b>Administration</b>	\$	<b>31,057.42</b>	\$ <b>28,935.35</b>	\$ <b>34,132.11</b>	\$ <b>27,860.40</b>	\$ <b>37,422.22</b>	\$ <b>41,951.35</b>	\$ <b>170,301.43</b>
<i>Unusual Administration</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Administration</b>	\$	<b>31,057.42</b>	\$ <b>28,935.35</b>	\$ <b>34,132.11</b>	\$ <b>27,860.40</b>	\$ <b>37,422.22</b>	\$ <b>41,951.35</b>	\$ <b>170,301.43</b>
<b>Tenant Services</b>	\$	<b>6,409.58</b>	\$ <b>5,823.07</b>	\$ <b>6,021.40</b>	\$ <b>6,081.24</b>	\$ <b>6,081.59</b>	\$ <b>6,381.59</b>	\$ <b>30,388.89</b>
<i>Unusual Tenant Services</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Tenant Services</b>	\$	<b>6,409.58</b>	\$ <b>5,823.07</b>	\$ <b>6,021.40</b>	\$ <b>6,081.24</b>	\$ <b>6,081.59</b>	\$ <b>6,381.59</b>	\$ <b>30,388.89</b>
<b>Utilities</b>	\$	<b>14,633.33</b>	\$ <b>26,803.36</b>	\$ <b>18,259.81</b>	\$ <b>9,709.77</b>	\$ <b>21,122.19</b>	\$ <b>8,699.65</b>	\$ <b>84,594.78</b>
<i>Unusual Utilities</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Utilities</b>	\$	<b>14,633.33</b>	\$ <b>26,803.36</b>	\$ <b>18,259.81</b>	\$ <b>9,709.77</b>	\$ <b>21,122.19</b>	\$ <b>8,699.65</b>	\$ <b>84,594.78</b>
<b>Maintenance</b>	\$	<b>27,332.08</b>	\$ <b>23,410.38</b>	\$ <b>33,799.39</b>	\$ <b>25,765.85</b>	\$ <b>27,703.15</b>	\$ <b>31,705.88</b>	\$ <b>142,384.65</b>
<i>Unusual Maintenance</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Maintenance</b>	\$	<b>27,332.08</b>	\$ <b>23,410.38</b>	\$ <b>33,799.39</b>	\$ <b>25,765.85</b>	\$ <b>27,703.15</b>	\$ <b>31,705.88</b>	\$ <b>142,384.65</b>
<b>Protective Services</b>	\$	<b>291.67</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Unusual Protective Services</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Protective Services</b>	\$	<b>291.67</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Expenses</b>	\$	<b>18,962.25</b>	\$ <b>16,199.67</b>	\$ <b>16,182.59</b>	\$ <b>16,165.24</b>	\$ <b>16,150.41</b>	\$ <b>16,133.83</b>	\$ <b>80,831.74</b>
<i>Unusual General Expenses</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Expenses</b>	\$	<b>18,962.25</b>	\$ <b>16,199.67</b>	\$ <b>16,182.59</b>	\$ <b>16,165.24</b>	\$ <b>16,150.41</b>	\$ <b>16,133.83</b>	\$ <b>80,831.74</b>
<b>Total Routine Expense</b>	\$	<b>98,686.33</b>	\$ <b>101,171.83</b>	\$ <b>108,395.30</b>	\$ <b>85,582.50</b>	\$ <b>108,479.56</b>	\$ <b>104,872.30</b>	\$ <b>508,501.49</b>
<b>Non-Routine Expenses</b>								
<b>Extraordinary Maintenance</b>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Casualty Losses</b>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Routine Expenses</b>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenses</b>	\$	<b>98,686.33</b>	\$ <b>101,171.83</b>	\$ <b>108,395.30</b>	\$ <b>85,582.50</b>	\$ <b>108,479.56</b>	\$ <b>104,872.30</b>	\$ <b>508,501.49</b>
<b>Operating Income (Loss)</b>	\$	<b>226.58</b>	\$ <b>(14,405.56)</b>	\$ <b>(24,093.52)</b>	\$ <b>8,882.86</b>	\$ <b>(15,652.69)</b>	\$ <b>(20,550.71)</b>	\$ <b>(65,819.62)</b>
<b>Total Depreciation Expense</b>	\$	-	\$ 24,750.00	\$ 24,750.00	\$ 24,750.00	\$ 24,750.00	\$ 24,750.00	\$ 123,750.00
<b>Surplus Credits &amp; Charges</b>	\$	-	\$ 1,009.75	\$ -	\$ -	\$ -	\$ -	\$ 1,009.75
<b>Capital Expenditures</b>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>HUD Net Income (Loss)</b>	\$	<b>(2,793.83)</b>	\$ <b>(17,820.42)</b>	\$ <b>(29,509.75)</b>	\$ <b>3,532.74</b>	\$ <b>(18,471.47)</b>	\$ <b>(34,093.52)</b>	\$ <b>(96,362.42)</b>
<b>GAAP Net Income (Loss)</b>	\$	<b>226.58</b>	\$ <b>(40,165.31)</b>	\$ <b>(48,843.52)</b>	\$ <b>(15,867.14)</b>	\$ <b>(40,402.69)</b>	\$ <b>(45,300.71)</b>	\$ <b>(190,579.37)</b>

<b>Unusual Income Detail:</b>	January 2017 - May 2017	
<b>Tenant Revenue</b>		
3110 - Dwelling Rental Revenue	\$ (18,221.00)	Down 8% from 2016
3120 - Tenant Revenue - Excess Utilities	\$ (674.45)	Down 16% from 2016
3689 - Tenant Revenue - Cable TV	\$ (3,542.22)	13% Lower than Cable Costs
3690 - Tenant Revenue - Other	\$ (5,852.20)	Down 37% from 2016
<b>Total Tenant Revenue</b>	<b>\$ (28,289.87)</b>	
<b>HUD PHA Grant Revenue</b>		
3401.1 - Operating Grants	\$ (16,666.67)	2017 funds have not been issued
3401.2 - Operating Subsidy	\$ (7,882.50)	Down 4% from 2016
<b>Total HUD PHA Grant Revenue</b>	<b>\$ (24,549.17)</b>	
<b>Other Revenue</b>		
3610 - Interest Income	\$ (98.18)	Down 21% from 2016
3690.1 - Other Revenue	\$ (161.84)	Down 82% from 2016
3690.6 - Fraud Recovery Revenue	\$ (203.40)	Down 100% from 2016
<b>Total Other Revenue</b>	<b>\$ (463.42)</b>	
<b>Total Unusual Income:</b>	<b>\$ (53,302.46)</b>	

<b>Unusual Expense Detail:</b>	January 2017 - May 2017	
<b>Administration</b>		
4150 - Travel Expense	\$ 4,140.77	PHM Training, Cancelled and Refunded
4185 - Telephone	\$ 1,066.23	AT&T Landlines are up ~40% from 2016 - We are investigating
4190.1 - Publications	\$ 757.75	12 Months of Nan McKay
4190.3 - Admin Service Contracts	\$ 4,144.41	12 Months of Services (HDS, Nuance, Wrike, Auditory Response)
4190.5 - Other Sundry-Misc.	\$ 1,359.42	12 Months of Services (Mindjet, Amazon), Dropbox, Training
<b>Total Administration</b>	<b>\$ 11,468.58</b>	
<b>Ordinary Maint. &amp; Operation</b>		
4430.02 - Heating & Cooling Contracts	\$ 3,225.36	Annual Furnace & Boiler Inspections
4430.04 - Elevator Contracts	\$ 954.19	Elevator Repair not Covered
4430.06 - Unit Turnaround Contracts	\$ 4,265.00	RM Carpeting & Upgrade HV 507
4430.09 - Extermination Contracts	\$ 2,387.00	Ongoing Pest Treatment; 29% higher than 2016
<b>Total Ordinary Maintenance &amp; Operations</b>	<b>\$ 4,179.55</b>	
<b>Total Unusual Expenses:</b>	<b>\$ 15,648.13</b>	

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 February 28, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of February 28, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111.2 - NOW Account	\$ 323,790.97
1111.3 - HRA Account	10,118.99
1111.4 - Money Market Savings	51,775.24
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

**Total Cash**

385,985.20

**Receivables**

1122 - Tenants Accounts Receivable	8,966.00
1122.1 - Allowance for Doubtful Accounts	<u>(3,466.90)</u>
1129 - Accounts Receivable-Other	6,153.29

**Total Receivables**

11,652.39

**Investments**

**Total Investments**

0.00

**Prepaid Expenses & Other Assets**

1211 - Prepaid Insurance	<u>19,169.28</u>
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**Total Prepaid Expenses & Other Assets**

19,169.28

**Total Current Assets**

416,806.87

**Non Current Assets - Other**

1701 - Deferred Outflows	<u>43,657.00</u>
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**Total Non Current Assets - Other**

43,657.00

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400 - Construction in Progress-CFP	2,000.00
1400.6 - Land	360,271.62
1400.61 - Land Improvements	89,807.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	5,358,094.21
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	254,838.90
1400.9 - Furn., Equip., Mach.-Admin	554,877.82
1400.95 - Accumulated Depreciation-ALL	<u>(8,225,715.56)</u>

**Total Land, Structures & Equipment**

3,058,739.83

**TOTAL CAPITAL ASSETS**

3,058,739.83

**TOTAL ASSETS**

\$ 3,519,203.70

PERSONNEL DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT. PARTICIPANTS REDACTED

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of February 28, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 30,009.32
2114 - Tenant Security Deposits	46,610.00
2117.12 - FSA Withheld	18.90
2117.5 - Pension Withheld	1,291.19
2119.2 - Interfund Payable - DVG	<u>1,935.90</u>

**Total Accounts Payable**

79,865.31

**Accrued Liabilities**

2131 - EPC Loan - Current	26,421.69
2133 - Capital Lease - 2016 F250 - Current	3,860.33
2135 - Accrued Wages/Payroll Taxes Payable	5,336.86
2135.1 - Accrued Comp. Absences-Current	20,831.82
2137 - Payments in Lieu of Taxes	<u>39,447.14</u>

**Total Accrued Liabilities**

95,897.84

**Total Current Liabilities**

175,763.15

**Non Current Liabilities**

2132 - EPC Loan - Noncurrent	1,101,127.74
2135.3 - Accrued Comp. Absences-Non Current	6,996.79
2138 - Net Pension Liability	7,578.00
2139 - Capital Lease - 2016 F250 - Non Current	<u>17,020.14</u>

**Total Non Current Liabilities**

1,132,722.67

**Deferred Credits**

**Total Deferred Credits**

0.00

**TOTAL LIABILITIES/DEFERRED CREDITS**

1,308,485.82

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	350,487.54
2806.1 - Invested in Capital Assets	1,949,239.17
2820 - HUD Operating Reserve - Memo	350,487.54
2820.1 - HUD Operating Reserve-Contra	(350,487.54)
Current Year Profit(Loss) - P/H	<u>(89,008.83)</u>

**Total Unreserved Fund Balance**

2,210,717.88

**TOTAL EQUITY**

2,210,717.88

**TOTAL LIABILITIES/EQUITY**

\$ 3,519,203.70

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 2 Months Ended February 28, 2017**

Units	1 Month Ended	2 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>February 28, 2017</u>	<u>February 28, 2017</u>		
<b>Operating Revenue</b>				
<b>Tenant Revenue</b>				
3110 - Dwelling Rental Revenue	40,097.00	80,525.00	530,000.00	449,475.00
3120 - Tenant Revenue - Excess Utilities	835.67	1,517.28	10,000.00	8,482.72
3689 - Tenant Revenue - Cable TV	4,669.00	9,241.35	60,915.00	51,673.65
3690 - Tenant Revenue - Other	<u>1,088.66</u>	<u>3,543.16</u>	<u>30,000.00</u>	<u>26,456.84</u>
<b>Total Tenant Revenue</b>	<b>46,690.33</b>	<b>94,826.79</b>	<b>630,915.00</b>	<b>536,088.21</b>
<b>HUD PHA Grant Revenue</b>				
3401.1 - Operating Grants	0.00	0.00	40,000.00	40,000.00
3401.2 - Operating Subsidy	<u>37,541.00</u>	<u>75,080.00</u>	<u>490,000.00</u>	<u>414,920.00</u>
<b>Total HUD PHA Grant Revenue</b>	<b>37,541.00</b>	<b>75,080.00</b>	<b>530,000.00</b>	<b>454,920.00</b>
<b>Other Revenue</b>				
3610 - Interest Income	70.45	156.88	1,140.00	983.12
3690.1 - Other Revenue	0.00	0.00	3,000.00	3,000.00
3690.4 - Laundry Revenue	0.00	7,004.38	10,200.00	9,195.62
3690.6 - Fraud Recovery Revenue	0.00	0.00	1,700.00	1,700.00
3690.7 - Management Fee - DVG	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
<b>Total Other Revenue</b>	<b>70.45</b>	<b>1,161.26</b>	<b>26,040.00</b>	<b>24,878.74</b>
<b>Total Operating Revenue</b>	<b>84,301.78</b>	<b>171,068.05</b>	<b>1,186,955.00</b>	<b>1,015,886.95</b>
<b>Operating Expenses</b>				
<b>Routine Expense</b>				
<b>Administration</b>				
4110 - Administrative Wages	13,147.30	26,300.35	161,909.00	135,608.65
4130 - Legal Expense	0.00	1,855.60	24,000.00	22,144.40
4140 - Staff Training	0.00	0.00	5,000.00	5,000.00
4150 - Travel Expense	0.00	145.90	2,000.00	1,854.10
4170 - Accounting Fees	1,091.88	1,778.76	9,500.00	7,721.24
4171 - Auditing	0.00	0.00	8,500.00	8,500.00
4182 - Employee Benefits - Admin	6,156.06	13,330.59	78,580.00	65,249.41
4185 - Telephone	1,810.03	3,628.79	19,200.00	15,571.21
4190.1 - Publications	0.00	0.00	1,400.00	1,400.00
4190.2 - Membership Dues and Fees	0.00	180.00	4,500.00	4,320.00
4190.3 - Admin Service Contracts	8,258.31	12,026.79	33,500.00	21,473.21
4190.4 - Office Supplies	1,530.62	1,530.62	9,600.00	8,069.38
4190.5 - Other Sundry-Misc	<u>2,137.91</u>	<u>2,290.06</u>	<u>15,000.00</u>	<u>12,709.94</u>
<b>Total Administration</b>	<b>34,132.11</b>	<b>63,067.46</b>	<b>372,689.00</b>	<b>309,621.54</b>
<b>Tenant Services</b>				
4220 - Rec., Pub., & Other Services	0.00	0.00	5,200.00	5,200.00
4221 - Resident Employee Stipend	540.32	1,140.32	10,800.00	9,659.68
4230 - Contract Costs-Cable & Other	<u>5,481.08</u>	<u>10,704.15</u>	<u>60,915.00</u>	<u>50,210.85</u>
<b>Total Tenant Services</b>	<b>6,021.40</b>	<b>11,844.47</b>	<b>76,915.00</b>	<b>65,070.53</b>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 2 Months Ended February 28, 2017**

Units	1 Month Ended	2 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>February 28, 2017</u>	<u>February 28, 2017</u>		
<b>Utilities</b>				
4310 - Water & Sewer	4,826.26	9,694.88	57,800.00	48,105.12
4320 - Electricity	9,419.42	26,978.98	92,000.00	65,021.02
4330 - Gas	<u>4,014.13</u>	<u>8,389.31</u>	<u>25,800.00</u>	<u>17,410.69</u>
<b>Total Utilities</b>	18,259.81	45,063.17	175,600.00	130,536.83
<b>Maintenance</b>				
4410 - Maintenance Wages	9,374.82	18,061.83	97,693.00	79,631.17
4420 - Materials	3,562.83	6,054.12	54,000.00	47,945.88
4430.01 - Garbage Removal	1,547.96	2,951.83	16,800.00	13,848.17
4430.02 - Heating & Cooling Contracts	6,192.57	6,676.49	18,000.00	11,323.51
4430.03 - Snow Removal Contracts	0.00	0.00	2,500.00	2,500.00
4430.04 - Elevator Contracts	596.34	1,192.68	7,000.00	5,807.32
4430.05 - Landscape & Grounds Contracts	0.00	0.00	1,500.00	1,500.00
4430.06 - Unit Turnaround Contracts	2,990.00	2,990.00	19,000.00	16,010.00
4430.07 - Electrical Contracts	1,152.75	1,152.75	5,600.00	4,447.25
4430.08 - Plumbing Contracts	0.00	150.00	8,400.00	8,250.00
4430.09 - Extermination Contracts	431.00	2,278.00	6,000.00	3,722.00
4430.11 - Routine Maintenance Contracts	0.00	656.20	7,000.00	6,343.80
4430.12 - Miscellaneous Contracts	1,695.00	1,770.00	11,000.00	9,230.00
4433 - Employee Benefits - Maint.	6,256.12	13,275.87	69,492.00	56,216.13
4440 - Staff Training-Maintenance	0.00	0.00	2,000.00	2,000.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
<b>Total Maintenance</b>	33,799.39	57,209.77	327,985.00	270,775.23
<b>Protective Services</b>				
4480 - Security Contract Costs	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>
<b>Total Protective Services</b>	0.00	0.00	3,500.00	3,500.00
<b>General Expense</b>				
4510 - Insurance	6,762.94	13,528.28	81,000.00	67,471.72
4520 - Payment in Lieu of Taxes	3,290.00	6,580.00	39,480.00	32,900.00
4550 - Compensated Absences	0.00	0.00	5,500.00	5,500.00
4570 - Collection Losses	0.00	0.00	30,000.00	30,000.00
4580 - Interest Expense	<u>6,129.65</u>	<u>12,273.98</u>	<u>71,567.00</u>	<u>59,293.02</u>
<b>Total General Expense</b>	16,182.59	32,382.26	227,547.00	195,164.74
<b>Total Routine Expense</b>	108,395.30	209,567.13	1,184,236.00	974,668.87
<b>Non-Routine Expense</b>				
<b>Extraordinary Maintenance</b>				
<b>Total Extraordinary Maint</b>	0.00	0.00	0.00	0.00
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses</b>	0.00	0.00	0.00	0.00
<b>Total Non-Routine Expense</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>108,395.30</u>	<u>209,567.13</u>	<u>1,184,236.00</u>	<u>974,668.87</u>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 2 Months Ended February 28, 2017**

Units	1 Month Ended	2 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>February 28, 2017</u>	<u>February 28, 2017</u>		
<b>Operating Income (Loss)</b>	(24,093.52)	(38,499.08)	2,719.00	41,218.08
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	24,750.00	49,500.00	0.00	(49,500.00)
<b>Total Depreciation Expense</b>	24,750.00	49,500.00	0.00	(49,500.00)
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	0.00	1,009.75	0.00	(1,009.75)
<b>Total Surplus Credits &amp; Charges</b>	0.00	1,009.75	0.00	(1,009.75)
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,417.93	4,823.04	31,245.00	26,421.96
7511 - Principal Payments - F150	375.64	749.42	0.00	(749.42)
7520 - Replacement of Equipment	2,998.30	2,998.30	5,000.00	2,001.70
7590 - Operating Expenditures-Contra	(5,791.87)	(8,570.76)	(36,245.00)	(27,674.24)
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>(29,509.75)</u>	<u>(47,330.17)</u>	<u>(33,526.00)</u>	13,804.17
<b>GAAP Net Income (Loss)</b>	<u>(48,843.52)</u>	<u>(89,008.83)</u>	<u>2,719.00</u>	
<b>Occupancy Percentage</b>				
9996 - Unit Months Leased	201.00	402.00		
9998 - Unit Months Available	214.00	428.00		
<b>Total Occupancy Percentage</b>	<u>93.93%</u>	<u>93.93%</u>		
<b>UNP as of: February 28 2017</b>		<b>303,157.37</b>		

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Capital Fund 501-16  
Statement of Revenue & Expense  
For the 1 Month and 2 Months Ended February 28, 2017**

*1016*	1 Month Ended <u>February 28, 2017</u>	2 Months Ended <u>February 28, 2017</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>0.00</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

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See Accountants' Compilation Report

**Manistee Housing Commission**  
**Capital Fund 501-16**

**Program ID:**

MI33P078501-16  
 \*\*1516\*\*

**1 Month  
 Ended  
 February 28,  
 2017**

**CUMULATIVE  
 February 28,  
 2017**

**BUDGET**

**OVER/UNDER**

**Administration**

1406 - Operations	\$ 0.00	\$ 29,680.00	\$ 29,680.00	\$ 0.00
1408 - Management Improvements	0.00	16,928.43	21,200.00	4,271.57
1410 - Administration	0.00	21,200.00	21,200.00	0.00
<b>Total Administration</b>	<u>0.00</u>	<u>67,808.43</u>	<u>72,080.00</u>	<u>4,271.57</u>

**A & E**

1430 - A & E Fees	<u>2,000.00</u>	<u>7,120.11</u>	<u>15,000.00</u>	<u>7,879.89</u>
<b>Total A &amp; E Fees</b>	2,000.00	7,120.11	15,000.00	7,879.89

**Site Acquisition**

<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
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**Site Improvements**

<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
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**Dwelling Structures**

1460 - Dwelling Structures	0.00	26,299.70	109,918.00	83,618.30
1460.99 - Dwelling Structures-Soft Costs	0.00	6,785.06	0.00	(6,785.06)
<b>Total Dwelling Structures</b>	<u>0.00</u>	<u>33,084.76</u>	<u>109,918.00</u>	<u>76,833.24</u>

**Dwelling Equipment**

<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
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**Nondwelling Structures**

<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
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**Nondwelling Equipment**

1475 - Nondwelling Equipment	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
<b>Total Nondwelling Equip.</b>	0.00	0.00	15,000.00	15,000.00

**Demolition**

<b>Total Demolition</b>	0.00	0.00	0.00	0.00
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**Development Activities**

<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
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**Total Capital Funds Expended**

	<u>2,000.00</u>	<u>108,013.30</u>	<u>211,998.00</u>	<u>103,984.70</u>
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**1600 - CFP Funding**

	<u>0.00</u>	<u>106,013.30</u>	<u>211,998.00</u>	<u>105,984.70</u>
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**Over/(Under) Funding**

	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>	<u>\$ 0.00</u>	<u>\$ (2,000.00)</u>
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DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

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

Date	Reference	T	Account	Description	Amount	Reference Total
02/01/17	8241	V	10012131	Byline Bank	2,417.93	
02/01/17	8241	V	10014580	Byline Bank	6,024.26	
02/01/17	8241	V	10017510	Byline Bank	2,417.93	
02/01/17	8241	V	10017590	Byline Bank	(2,417.93)	8,442.19
02/01/17	8242		10014221	██████████	77.42	77.42
02/01/17	8243	V	10014221	██████████	100.00	100.00
02/01/17	8244	V	10014221	██████████	200.00	200.00
02/01/17	8245		10014221	██████████	100.00	100.00
02/01/17	8246		10014221	██████████	62.90	62.90
02/01/17	8247	V	10014190.3	The Nelrod Company	199.00	199.00
02/01/17	8248		10011122	██████████	15.00	
02/01/17	8248		10012114	██████████	181.00	196.00
02/01/17	8249		10012114	██████████	509.46	509.46
02/01/17	8250	V	10014185	AT & T	630.87	630.87
02/01/17	8251		10014185	AT & T Mobile	953.55	953.55
02/01/17	8252	V	10014420	Blarney Castle Fleet Program	225.07	225.07
02/01/17	8253	V	10014185	Charter Business	123.19	
02/01/17	8253	V	10014230	Charter Business	5,481.08	5,604.27
02/01/17	8254	V	10014310	City of Manistee	4,826.26	4,826.26
02/01/17	8255		10014430.02	Custom Sheet Metal & Heating	5,529.18	5,529.18
02/01/17	8256		10011122	DTE Energy	221.92	221.92
02/01/17	8257	V	10012133	Ford Credit	375.64	
02/01/17	8257	V	10014580	Ford Credit	105.39	
02/01/17	8257	V	10017511	Ford Credit	375.64	
02/01/17	8257	V	10017590	Ford Credit	(375.64)	481.03
02/01/17	8258	V	10014420	Grand Rental Station	21.12	21.12
02/01/17	8259		10011400.8	Gunberg's Appliances, Inc.	1,707.00	
02/01/17	8259		10017520	Gunberg's Appliances, Inc.	1,707.00	
02/01/17	8259		10017590	Gunberg's Appliances, Inc.	(1,707.00)	1,707.00
02/01/17	8260	V	10014430.06	Haglund's Floor Covering	2,990.00	2,990.00
02/01/17	8261	V	10014420	HD Supply Facilities Mtce	788.37	788.37
02/01/17	8262		10011211	Housing Insurance Services, Inc.	11,985.00	11,985.00
02/01/17	8263		10011211	Housing Authority Risk Retention Group	2,969.00	2,969.00
02/01/17	8264	V	10014190.4	Jackpine Business Centers	270.00	270.00
02/01/17	8265	V	10014190.3	Next IT	1,687.50	1,687.50
02/01/17	8266		10014190.5	PNC Bank	73.81	73.81
02/01/17	8267		10014190.5	Postage Reserve	700.00	700.00

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

Date	Reference	T	Account	Description	Amount	Reference Total
02/01/17	8268	V	10014430.04	Schindler Elevator Corp.	596.34	596.34
02/01/17	8269	V	10014190.4	Staples	1,260.62	1,260.62
02/01/17	8270	V	10014420	State Industrial Products	615.90	615.90
02/01/17	8271	V	10014430.07	Top Line Electric	1,152.75	1,152.75
02/01/17	8272		10014190.3	Wrike	3,300.00	3,300.00
02/07/17	8273	V	10014510	AmTrust North America Inc	723.00	723.00
02/07/17	8274		10014190.3	Auditory Response Systems, Inc.	408.00	408.00
02/07/17	8275		10014420	Cadillac Plumbing & Heating Supply Co., Inc.	46.08	46.08
02/07/17	8276	V	10014320	Consumers Energy	894.23	894.23
02/07/17	8277		10014430.02	Custom Sheet Metal & Heating	259.07	259.07
02/07/17	8278	V	10014420	Grand Rental Station	28.15	28.15
02/07/17	8279	V	10014430.09	Griffin Pest Solutions	431.00	431.00
02/07/17	8280	V	10014170	H.A.A.S., Inc.	1,091.88	1,091.88
02/07/17	8281	V	10014190.5	McCardel Water Conditioning	31.50	
02/07/17	8281	V	10014430.12	McCardel Water Conditioning	30.00	61.50
02/07/17	8282	V	10014190.3	Next IT	1,883.29	1,883.29
02/07/17	8283	V	10014190.5	Petty Cash	117.01	117.01
02/07/17	8284	V	10014182	Sun Life Financial	372.07	
02/07/17	8284	V	10014433	Sun Life Financial	226.48	598.55
02/07/17	8285	V	10014182	VSP	112.31	
02/07/17	8285	V	10014433	VSP	121.44	233.75
02/07/17	8286	V	10014420	Wahr Hardware	215.30	215.30
02/13/17	8287	V	10014430.01	Allied Waste Services	1,547.96	1,547.96
02/13/17	8288	V	10014320	Consumers Energy	1,182.15	1,182.15
02/13/17	8289		10014430.02	Custom Sheet Metal & Heating	404.32	404.32
02/13/17	8290	V	10014330	DTE Energy	2,661.24	2,661.24
02/13/17	8291	V	10014190.3	Housing Data Systems	335.00	335.00
02/13/17	8292	V	10014190.3	Kushner & Company	100.00	100.00
02/13/17	8293	V	10014430.12	McCardel Water Conditioning	1,665.00	1,665.00
02/13/17	8294		10011400.9	NextIT	1,291.30	
02/13/17	8294		10017520	NextIT	1,291.30	
02/13/17	8294		10017590	NextIT	(1,291.30)	1,291.30
02/21/17	8295	V	10014185	AT & T Long Distance	102.42	102.42

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

Date	Reference	T	Account	Description	Amount	Reference Total
02/21/17	8296	V	10014190.3	CDM Mobile Shredding, Inc	50.00	50.00
02/21/17	8297	V	10014320	Consumers Energy	7,343.04	7,343.04
02/21/17	8298	V	10014330	DTE Energy	1,352.89	1,352.89
02/21/17	8299	V	10014420	Fastenal Company	1,189.04	1,189.04
02/21/17	8300	V	10014420	HD Supply Facilities Mtce	333.80	333.80
02/21/17	8301	V	10014190.3	Next IT	198.27	198.27
02/21/17	8302	V	10014190.5	The PI Company	187.60	187.60
02/21/17	8303	V	10014190.5	Pitney Bowes	320.99	320.99
02/21/17	8304	V	10014190.5	Postage Reserve	700.00	700.00
02/21/17	8305		10014420	Robert Krolczyk	100.00	100.00
02/21/17	8306		10011400	Spicer Group	2,000.00	
02/21/17	8306		15161430	Spicer Group	2,000.00	
02/21/17	8306		15169800	Spicer Group	(2,000.00)	2,000.00
02/21/17	8307	V	10014182	Sun Life Financial	372.07	
02/21/17	8307	V	10014433	Sun Life Financial	226.48	598.55
02/21/17	8308	V	10014182	VSP	112.31	
02/21/17	8308	V	10014433	VSP	121.44	233.75
02/21/17	8309	V	10011690	Void Check	0.00	
02/21/17	8310	V	10011690	Void Check	0.00	
02/21/17	8311	V	10011690	Void Check	0.00	
02/21/17	8312	V	10011690	Void Check	0.00	
02/21/17	8313	V	10011690	Void Check	0.00	
02/28/17	MI078		10011111.2	Checks 8241 - 8313	(89,364.66)	<u>(89,364.66)</u>
				Transaction Balance		<u><u>0.00</u></u>
Total Debits	<u>97,156.53</u>		Total Credits	<u>97,156.53</u>	A/C Hash Total	<u>941612804.470</u>
Number of Transactions		93				

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

Date	Reference	T	Account	Description	Amount	Reference Total
02/28/17	104		10011111.2	February Cash Receipts	46,955.94	
02/28/17	104		10011122	February TAR Collections	(44,872.41)	
02/28/17	104		10011122.1	February Bad Debt Collections	(1,022.53)	
02/28/17	104		10011129	Repayment - Priester	(250.00)	
02/28/17	104		10012114	February Security Deposit Collections	(811.00)	
02/28/17	105		10011111.2	Operating Subsidy	37,541.00	
02/28/17	105		10013401.2	Operating Subsidy	(37,541.00)	
02/28/17	106		10011111.2	Sweep Interest	65.89	
02/28/17	106		10011111.2	NOW Interest	0.19	
02/28/17	106		10011111.3	HRA Interest	0.39	
02/28/17	106		10011111.4	MM Savings Interest	3.98	
02/28/17	106		10013610	Interest Income	(70.45)	
				Transaction Balance		<u>0.00</u>
Total Debits	<u>84,567.39</u>	Total Credits	<u>84,567.39</u>	A/C Hash Total	<u>120139165.800</u>	
Number of Transactions	12					

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
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**Manistee Housing Commission  
Journal Entry - PH Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
02/28/17	311		10011111.2	To reverse JE 311 dated 01/31/17.	509.46	
02/28/17	311		10011690	To reverse JE 311 dated 01/31/17.	(509.46)	
02/28/17	312		10011111.2	To record charges to tenants per Feb 2017 Statement of Operations.	(266.00)	
02/28/17	312		10011122	To record charges to tenants per Feb 2017 Statement of Operations.	46,956.33	
02/28/17	312		10013110	To record charges to tenants per Feb 2017 Statement of Operations.	(40,097.00)	
02/28/17	312		10013120	To record charges to tenants per Feb 2017 Statement of Operations.	(835.67)	
02/28/17	312		10013689	To record charges to tenants per Feb 2017 Statement of Operations.	(4,669.00)	
02/28/17	312		10013690	To record charges to tenants per Feb 2017 Statement of Operations.	(1,088.66)	
02/28/17	313		10011122	To record transfers of security deposits to A/R per Feb 2017 Statement of Operations.	(196.00)	
02/28/17	313		10012114	To record transfers of security deposits to A/R per Feb 2017 Statement of Operations.	196.00	
02/28/17	314		10011111.2	To record MERS PURCHASE per Feb 2017 bank statement.	(1,348.80)	
02/28/17	314		10012117.5	To record MERS PURCHASE per Feb 2017 bank statement.	1,348.80	
02/28/17	315		10011111.3	To record HRA transactions per Feb 2017 bank statement.	(1,766.20)	
02/28/17	315		10012117.12	To record HRA transactions per Feb 2017 bank statement.	1,766.20	
02/28/17	316		10011111.4	To record service charge per Feb 2017 bank statement.	(7.00)	
02/28/17	316		10014190.5	To record service charge per Feb 2017 bank statement.	7.00	
02/28/17	317		10011111.2	To record SHWF debit for payment of health insurance per Feb 2017 bank statement.	(8,821.10)	
02/28/17	317		10012117.4	To record SHWF debit for payment of health insurance per Feb 2017 bank statement.	1,309.46	
02/28/17	317		10014182	To record SHWF debit for payment of health insurance per Feb 2017 bank statement.	3,460.27	
02/28/17	317		10014433	To record SHWF debit for payment of health insurance per Feb 2017 bank statement.	4,051.37	
02/28/17	318		10011111.2	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	(22,663.29)	
02/28/17	318		10012117.12	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	(380.00)	
02/28/17	318		10012117.4	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	(1,309.46)	
02/28/17	318		10012117.5	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	(1,351.33)	
02/28/17	318		10012117.6	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	(3.00)	
02/28/17	318		10012117.9	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	(148.23)	

**Manistee Housing Commission  
Journal Entry - PH Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
02/28/17	318		10014110	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	13,147.30	
02/28/17	318		10014182	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	1,727.03	
02/28/17	318		10014190.3	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	97.25	
02/28/17	318		10014410	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	9,374.82	
02/28/17	318		10014433	To record Feb 2017 payroll transactions per MyPay reports & bank statement.	1,508.91	
02/28/17	A1	S	10019998	To record unit months available.	214.00	
02/28/17	A1	S	10019999	To record unit months available.	(214.00)	
02/28/17	A2	S	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
02/28/17	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
02/28/17	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,750.00)	
02/28/17	A3	S	10014800	To record estimated monthly depreciation expense.	24,750.00	
02/28/17	RT1	S	10019996	To record units leased.	201.00	
02/28/17	RT1	S	10019997	To record units leased.	(201.00)	
02/28/17	RT2	S	10011211	To record monthly insurance write off.	(6,039.94)	
02/28/17	RT2	S	10014510	To record monthly insurance write off.	6,039.94	
				Transaction Balance		<u>0.00</u>

Total Debits 119,955.14      Total Credits 119,955.14      A/C Hash Total 410547074.990

Number of Transactions      41

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDUCTED

**Manistee Housing Commission  
Payroll Vendor Disbursements Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
02/08/17	13144	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
02/08/17	13145	V	10012117.6	United Steel Workers	3.00	3.00
02/08/17	13146	V	10012117.9	United Steel Workers	85.52	85.52
02/22/17	13147	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
02/22/17	13148	V	10012117.9	United Steel Workers	62.71	62.71
02/28/17	MI078		10011111.2	Cash Disbursements	(531.23)	(531.23)
					Transaction Balance	<u>0.00</u>
Total Debits				Total Credits		
	<u>531.23</u>			<u>531.23</u>	A/C Hash Total	<u>60069687.200</u>
Number of Transactions		6				

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
 DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011111.2 NOW Account</b>				361,713.57		
02/28/17	104		February Cash Receipts		46,955.94	
02/28/17	105		Operating Subsidy		37,541.00	
02/28/17	106		NOW Interest		0.19	
02/28/17	106		Sweep Interest		65.89	
02/28/17	311		To reverse JE 311 dated 01/31/17.		509.46	
02/28/17	312		To record charges to tenants per Feb 2017 Statement of Operations.		(266.00)	
02/28/17	314		To record MERS PURCHASE per Feb 2017 bank statement.		(1,348.80)	
02/28/17	317		To record SHWF debit for payment of health insurance per Feb 2017 bank statement.		(8,821.10)	
02/28/17	318		To record Feb 2017 payroll transactions per MyPay reports & bank statement.		(22,663.29)	
02/28/17	MI078		Checks 8241 - 8313		(89,364.66)	
02/28/17	MI078		Cash Disbursements		(531.23)	
					<u>(37,922.60)</u>	<u>323,790.97</u>
<b>10011111.3 HRA Account</b>				11,504.80		
02/28/17	106		HRA Interest		0.39	
02/28/17	315		To record HRA transactions per Feb 2017 bank statement.		(1,766.20)	
02/08/17	13144	V	CMHC - West Shore FSA		190.00	
02/22/17	13147	V	CMHC - West Shore FSA		190.00	
					<u>(1,385.81)</u>	<u>10,118.99</u>
<b>10011111.4 Money Market Savings</b>				51,778.26		
02/28/17	106		MM Savings Interest		3.98	
02/28/17	316		To record service charge per Feb 2017 bank statement.		(7.00)	
					<u>(3.02)</u>	<u>51,775.24</u>
<b>10011117 Petty Cash Fund</b>				250.00		
					<u>0.00</u>	<u>250.00</u>
<b>10011118 Change Fund</b>				50.00		
					<u>0.00</u>	<u>50.00</u>
<b>10011122 Tenants Accounts Receivable</b>				6,841.16		
02/28/17	104		February TAR Collections		(44,872.41)	
02/28/17	312		To record charges to tenants per Feb 2017 Statement of Operations.		46,956.33	
02/28/17	313		To record transfers of security deposits to A/R per Feb 2017 Statement of Operations.		(196.00)	
02/01/17	8248		██████████		15.00	
02/01/17	8256		DTE Energy		221.92	
					<u>2,124.84</u>	<u>8,966.00</u>
<b>10011122.1 Allowance for Doubtful Accounts</b>				(2,444.37)		
02/28/17	104		February Bad Debt Collections		(1,022.53)	
					<u>(1,022.53)</u>	<u>(3,466.90)</u>
<b>10011129 Accounts Receivable-Other</b>				6,403.29		
02/28/17	104		Repayment - Priester		(250.00)	
					<u>(250.00)</u>	<u>6,153.29</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011211 Prepaid Insurance</b>				10,255.22		
02/01/17	8262		Housing Insurance Services, Inc.		11,985.00	
02/01/17	8263		Housing Authority Risk Retention Group		2,969.00	
02/28/17	RT2	S	To record monthly insurance write off.		(6,039.94)	
					<u>8,914.06</u>	<u>19,169.28</u>
<b>10011400 Construction in Progress-CFP</b>				0.00		
02/21/17	8306		Spicer Group		2,000.00	
					<u>2,000.00</u>	<u>2,000.00</u>
<b>10011400.6 Land</b>				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
<b>10011400.61 Land Improvements</b>				89,807.07		
					<u>0.00</u>	<u>89,807.07</u>
<b>10011400.7 Buildings</b>				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
<b>10011400.71 Building Improvements</b>				5,358,094.21		
					<u>0.00</u>	<u>5,358,094.21</u>
<b>10011400.72 Non-dwelling Structures</b>				7,050.00		
					<u>0.00</u>	<u>7,050.00</u>
<b>10011400.8 Furn., Equip., Mach.-Dwellings</b>				253,131.90		
02/01/17	8259		Gunberg's Appliances, Inc		1,707.00	
					<u>1,707.00</u>	<u>254,838.90</u>
<b>10011400.9 Furn., Equip., Mach.-Admin</b>				553,586.52		
02/13/17	8294		NextIT		1,291.30	
					<u>1,291.30</u>	<u>554,877.82</u>
<b>10011400.95 Accumulated Depreciation-ALL</b>				(8,200,965.56)		
02/28/17	A3	S	To record estimated monthly depreciation expense.		(24,750.00)	
					<u>(24,750.00)</u>	<u>(8,225,715.56)</u>
<b>10011690 Undistributed Debits</b>				509.46		
02/28/17	311		To reverse JE 311 dated 01/31/17.		(509.46)	
02/21/17	8309	V	Void Check		0.00	
02/21/17	8310	V	Void Check		0.00	
02/21/17	8311	V	Void Check		0.00	
02/21/17	8312	V	Void Check		0.00	
02/21/17	8313	V	Void Check		0.00	
					<u>(509.46)</u>	<u>0.00</u>
<b>10011701 Deferred Outflows</b>				43,657.00		
					<u>0.00</u>	<u>43,657.00</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10012111 Vendors and Contractors</b>			(30,009.32)		
				0.00	(30,009.32)
<b>10012114 Tenant Security Deposits</b>			(46,685.46)		
02/28/17	104	February Security Deposit Collections		(811.00)	
02/28/17	313	To record transfers of security deposits to A/R per Feb 2017 Statement of Operations.		196.00	
02/01/17	8248			181.00	
02/01/17	8249			509.46	
				75.46	(46,610.00)
<b>10012117.12 FSA Withheld</b>			(1,405.10)		
02/28/17	315	To record HRA transactions per Feb 2017 bank statement.		1,766.20	
02/28/17	318	To record Feb 2017 payroll transactions per MyPay reports & bank statement.		(380.00)	
				1,386.20	(18.90)
<b>10012117.4 125 Medical Withheld</b>			0.00		
02/28/17	317	To record SHWF debit for payment of health insurance per Feb 2017 bank statement.		1,309.46	
02/28/17	318	To record Feb 2017 payroll transactions per MyPay reports & bank statement.		(1,309.46)	
				0.00	0.00
<b>10012117.5 Pension Withheld</b>			(1,288.66)		
02/28/17	314	To record MERS PURCHASE per Feb 2017 bank statement.		1,348.80	
02/28/17	318	To record Feb 2017 payroll transactions per MyPay reports & bank statement.		(1,351.33)	
				(2.53)	(1,291.19)
<b>10012117.6 PAC Withheld</b>			0.00		
02/28/17	318	To record Feb 2017 payroll transactions per MyPay reports & bank statement.		(3.00)	
02/08/17	13145 V	United Steel Workers		3.00	
				0.00	0.00
<b>10012117.9 Union Dues Withheld</b>			0.00		
02/28/17	318	To record Feb 2017 payroll transactions per MyPay reports & bank statement.		(148.23)	
02/08/17	13146 V	United Steel Workers		85.52	
02/22/17	13148 V	United Steel Workers		62.71	
				0.00	0.00
<b>10012119.2 Interfund Payable - DVG</b>			(1,935.90)		
				0.00	(1,935.90)
<b>10012131 EPC Loan - Current</b>			(28,839.62)		
02/01/17	8241 V	Byline Bank		2,417.93	
				2,417.93	(26,421.69)
<b>10012132 EPC Loan - Noncurrent</b>			(1,101,127.74)		

**Manistee Housing Commission  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	10012132	EPC Loan - Noncurrent (cont.)		0.00	(1,101,127.74)
	10012133	Capital Lease - 2016 F250 - Current	(4,235.97)		
02/01/17	8257 V	Ford Credit		375.64	
				375.64	(3,860.33)
	10012135	Accrued Salaries and Wages	(5,336.86)		
				0.00	(5,336.86)
	10012135.1	Accrued Comp. Absences-Current	(20,831.82)		
				0.00	(20,831.82)
	10012135.3	Accrued Comp. Absences-Non Current	(6,996.79)		
				0.00	(6,996.79)
	10012137	Payments in Lieu of Taxes	(36,157.14)		
02/28/17	A2 S	To record estimated monthly PILOT expense.		(3,290.00)	
				(3,290.00)	(39,447.14)
	10012138	Net Pension Liability	(7,578.00)		
				0.00	(7,578.00)
	10012139	Capital Lease - 2016 F250 - Non Current	(17,020.14)		
				0.00	(17,020.14)
	10012806	Unrestricted Net Position	(350,487.54)		
				0.00	(350,487.54)
	10012806.1	Invested in Capital Assets	(1,949,239.17)		
				0.00	(1,949,239.17)
	10012820	HUD Operating Reserve - Memo	(350,487.54)		
				0.00	(350,487.54)
	10012820.1	HUD Operating Reserve-Contra	350,487.54		
				0.00	350,487.54
	10013110	Dwelling Rental Revenue	(40,428.00)		
02/28/17	312	To record charges to tenants per Feb 2017 Statement of Operations.		(40,097.00)	
				(40,097.00)	(80,525.00)
	10013120	Tenant Revenue - Excess Utilities	(681.61)		
02/28/17	312	To record charges to tenants per Feb 2017 Statement of Operations.		(835.67)	
				(835.67)	(1,517.28)

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10013401.2</b>		<b>Operating Subsidy</b>	(37,539.00)		
02/28/17	105		Operating Subsidy		(37,541.00)	
					<u>(37,541.00)</u>	<u>(75,080.00)</u>
	<b>10013610</b>		<b>Interest Income</b>	(86.43)		
02/28/17	106		Interest Income		(70.45)	
					<u>(70.45)</u>	<u>(156.88)</u>
	<b>10013689</b>		<b>Tenant Revenue - Cable TV</b>	(4,572.35)		
02/28/17	312		To record charges to tenants per Feb 2017 Statement of Operations.		(4,669.00)	
					<u>(4,669.00)</u>	<u>(9,241.35)</u>
	<b>10013690</b>		<b>Tenant Revenue - Other</b>	(2,454.50)		
02/28/17	312		To record charges to tenants per Feb 2017 Statement of Operations.		(1,088.66)	
					<u>(1,088.66)</u>	<u>(3,543.16)</u>
	<b>10013690.4</b>		<b>Laundry Revenue</b>	(1,004.38)		
					<u>0.00</u>	<u>(1,004.38)</u>
	<b>10014110</b>		<b>Administrative Wages</b>	13,153.05		
02/28/17	318		To record Feb 2017 payroll transactions per MyPay reports & bank statement.		13,147.30	
					<u>13,147.30</u>	<u>26,300.35</u>
	<b>10014130</b>		<b>Legal Expense</b>	1,855.60		
					<u>0.00</u>	<u>1,855.60</u>
	<b>10014150</b>		<b>Travel Expense</b>	145.90		
					<u>0.00</u>	<u>145.90</u>
	<b>10014170</b>		<b>Accounting Fees</b>	686.88		
02/07/17	8280	V	H.A.A.S., Inc.		1,091.88	
					<u>1,091.88</u>	<u>1,778.76</u>
	<b>10014182</b>		<b>Employee Benefits - Admin</b>	7,174.53		
02/28/17	317		To record SHWF debit for payment of health insurance per Feb 2017 bank statement.		3,460.27	
02/28/17	318		To record Feb 2017 payroll transactions per MyPay reports & bank statement.		1,727.03	
02/07/17	8284	V	Sun Life Financial		372.07	
02/07/17	8285	V	VSP		112.31	
02/21/17	8307	V	Sun Life Financial		372.07	
02/21/17	8308	V	VSP		112.31	
					<u>6,156.06</u>	<u>13,330.59</u>
	<b>10014185</b>		<b>Telephone</b>	1,818.76		
02/01/17	8250	V	AT & T		630.87	
02/01/17	8251		AT & T Mobile		953.55	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014185 Telephone (cont.)</b>						
02/01/17	8253	V	Charter Business		123.19	
02/21/17	8295	V	AT & T Long Distance		102.42	
					<u>1,810.03</u>	<u>3,628.79</u>
<b>10014190.2 Membership Dues and Fees</b>				180.00		
					<u>0.00</u>	<u>180.00</u>
<b>10014190.3 Admin Service Contracts</b>				3,768.48		
02/28/17	318		To record Feb 2017 payroll transactions per MyPay reports & bank statement.		97.25	
02/01/17	8247	V	The Nelrod Company		199.00	
02/01/17	8265	V	Next IT		1,687.50	
02/01/17	8272		Wrike		3,300.00	
02/07/17	8274		Auditory Response Systems, Inc.		408.00	
02/07/17	8282	V	Next IT		1,883.29	
02/13/17	8291	V	Housing Data Systems		335.00	
02/13/17	8292	V	Kushner & Company		100.00	
02/21/17	8296	V	CDM Mobile Shredding, Inc		50.00	
02/21/17	8301	V	Next IT		198.27	
					<u>8,258.31</u>	<u>12,026.79</u>
<b>10014190.4 Office Supplies</b>				0.00		
02/01/17	8264	V	Jackpine Business Centers		270.00	
02/01/17	8269	V	Staples		1,260.62	
					<u>1,530.62</u>	<u>1,530.62</u>
<b>10014190.5 Other Sundry-Misc.</b>				152.15		
02/28/17	316		To record service charge per Feb 2017 bank statement.		7.00	
02/01/17	8266		PNC Bank		73.81	
02/01/17	8267		Postage Reserve		700.00	
02/07/17	8281	V	McCardel Water Conditioning		31.50	
02/07/17	8283	V	Petty Cash		117.01	
02/21/17	8302	V	The PI Company		187.60	
02/21/17	8303	V	Pitney Bowes		320.99	
02/21/17	8304	V	Postage Reserve		700.00	
					<u>2,137.91</u>	<u>2,290.06</u>
<b>10014221 Resident Employee Stipend</b>				600.00		
02/01/17	8242		██████████		77.42	
02/01/17	8243	V	██████████		100.00	
02/01/17	8244	V	██████████		200.00	
02/01/17	8245		██████████		100.00	
02/01/17	8246		██████████		62.90	
					<u>540.32</u>	<u>1,140.32</u>
<b>10014230 Contract Costs-Cable &amp; Other</b>				5,223.07		
02/01/17	8253	V	Charter Business		5,481.08	
					<u>5,481.08</u>	<u>10,704.15</u>
<b>10014310 Water &amp; Sewer</b>				4,868.62		
02/01/17	8254	V	City of Manistee		4,826.26	
					<u>4,826.26</u>	<u>9,694.88</u>

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014320 Electricity</b>				17,559.56		
02/07/17	8276	V	Consumers Energy		894.23	
02/13/17	8288	V	Consumers Energy		1,182.15	
02/21/17	8297	V	Consumers Energy		7,343.04	
					<u>9,419.42</u>	<u>26,978.98</u>
<b>10014330 Gas</b>				4,375.18		
02/13/17	8290	V	DTE Energy		2,661.24	
02/21/17	8298	V	DTE Energy		1,352.89	
					<u>4,014.13</u>	<u>8,389.31</u>
<b>10014410 Maintenance Wages</b>				8,687.01		
02/28/17	318		To record Feb 2017 payroll transactions per MyPay reports & bank statement.		9,374.82	
					<u>9,374.82</u>	<u>18,061.83</u>
<b>10014420 Materials</b>				2,491.29		
02/01/17	8252	V	Blarney Castle Fleet Program		225.07	
02/01/17	8258	V	Grand Rental Station		21.12	
02/01/17	8261	V	HD Supply Facilities Mtce		788.37	
02/01/17	8270	V	State Industrial Products		615.90	
02/07/17	8275		Cadillac Plumbing & Heating Supply Co., Inc.		46.08	
02/07/17	8278	V	Grand Rental Station		28.15	
02/07/17	8286	V	Wahr Hardware		215.30	
02/21/17	8299	V	Fastenal Company		1,189.04	
02/21/17	8300	V	HD Supply Facilities Mtce		333.80	
02/21/17	8305		Robert Krolczyk		100.00	
					<u>3,562.83</u>	<u>6,054.12</u>
<b>10014430.01 Garbage Removal</b>				1,403.87		
02/13/17	8287	V	Allied Waste Services		1,547.96	
					<u>1,547.96</u>	<u>2,951.83</u>
<b>10014430.02 Heating &amp; Cooling Contracts</b>				483.92		
02/01/17	8255		Custom Sheet Metal & Heating		5,529.18	
02/07/17	8277		Custom Sheet Metal & Heating		259.07	
02/13/17	8289		Custom Sheet Metal & Heating		404.32	
					<u>6,192.57</u>	<u>6,676.49</u>
<b>10014430.04 Elevator Contracts</b>				596.34		
02/01/17	8268	V	Schindler Elevator Corp.		596.34	
					<u>596.34</u>	<u>1,192.68</u>
<b>10014430.06 Unit Turnaround Contracts</b>				0.00		
02/01/17	8260	V	Haglund's Floor Covering		2,990.00	
					<u>2,990.00</u>	<u>2,990.00</u>
<b>10014430.07 Electrical Contracts</b>				0.00		
02/01/17	8271	V	Top Line Electric		1,152.75	
					<u>1,152.75</u>	<u>1,152.75</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014430.08 Plumbing Contracts</b>				150.00		
					0.00	150.00
<b>10014430.09 Extermination Contracts</b>				1,847.00		
02/07/17	8279	V	Griffin Pest Solutions		431.00	
					431.00	2,278.00
<b>10014430.11 Routine Maintenance Contracts</b>				656.20		
					0.00	656.20
<b>10014430.12 Miscellaneous Contracts</b>				75.00		
02/07/17	8281	V	McCardel Water Conditioning		30.00	
02/13/17	8293	V	McCardel Water Conditioning		1,665.00	
					1,695.00	1,770.00
<b>10014433 Employee Benefits - Maint.</b>				7,019.75		
02/28/17	317		To record SHWF debit for payment of health insurance per Feb 2017 bank statement.		4,051.37	
02/28/17	318		To record Feb 2017 payroll transactions per MyPay reports & bank statement.		1,508.91	
02/07/17	8284	V	Sun Life Financial		226.48	
02/07/17	8285	V	VSP		121.44	
02/21/17	8307	V	Sun Life Financial		226.48	
02/21/17	8308	V	VSP		121.44	
					6,256.12	13,275.87
<b>10014510 Insurance</b>				6,765.34		
02/07/17	8273	V	AmTrust North America Inc		723.00	
02/28/17	RT2	S	To record monthly insurance write off.		6,039.94	
					6,762.94	13,528.28
<b>10014520 Payment in Lieu of Taxes</b>				3,290.00		
02/28/17	A2	S	To record estimated monthly PILOT expense.		3,290.00	
					3,290.00	6,580.00
<b>10014580 Interest Expense</b>				6,144.33		
02/01/17	8241	V	Byline Bank		6,024.26	
02/01/17	8257	V	Ford Credit		105.39	
					6,129.65	12,273.98
<b>10014800 Depreciation - Current Year</b>				24,750.00		
02/28/17	A3	S	To record estimated monthly depreciation expense.		24,750.00	
					24,750.00	49,500.00
<b>10016010 Prior Year Adj. - Affecting RR</b>				1,009.75		
					0.00	1,009.75
<b>10017510 Principal Payments - EPC</b>				2,405.11		
02/01/17	8241	V	Byline Bank		2,417.93	
					2,417.93	4,823.04

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10017511 Principal Payments - F150</b>				373.78		
02/01/17	8257	V	Ford Credit		375.64	
					<u>375.64</u>	<u>749.42</u>
<b>10017520 Replacement of Equipment</b>				0.00		
02/01/17	8259		Gunberg's Appliances, Inc.		1,707.00	
02/13/17	8294		NextIT		1,291.30	
					<u>2,998.30</u>	<u>2,998.30</u>
<b>10017590 Operating Expenditures-Contra</b>				(2,778.89)		
02/01/17	8241	V	Byline Bank		(2,417.93)	
02/01/17	8257	V	Ford Credit		(375.64)	
02/01/17	8259		Gunberg's Appliances, Inc.		(1,707.00)	
02/13/17	8294		NextIT		(1,291.30)	
					<u>(5,791.87)</u>	<u>(8,570.76)</u>
<b>10019996 Unit Months Leased</b>				201.00		
02/28/17	RT1	S	To record units leased.		201.00	
					<u>201.00</u>	<u>402.00</u>
<b>10019997 Unit Months Leased - Contra</b>				(201.00)		
02/28/17	RT1	S	To record units leased.		(201.00)	
					<u>(201.00)</u>	<u>(402.00)</u>
<b>10019998 Unit Months Available</b>				214.00		
02/28/17	A1	S	To record unit months available.		214.00	
					<u>214.00</u>	<u>428.00</u>
<b>10019999 Unit Months Available - Contra</b>				(214.00)		
02/28/17	A1	S	To record unit months available.		(214.00)	
					<u>(214.00)</u>	<u>(428.00)</u>
<b>15161406 Operations</b>				29,680.00		
					<u>0.00</u>	<u>29,680.00</u>
<b>15161408 Management Improvements</b>				16,928.43		
					<u>0.00</u>	<u>16,928.43</u>
<b>15161410 Administration</b>				21,200.00		
					<u>0.00</u>	<u>21,200.00</u>
<b>15161430 A &amp; E Fees</b>				5,120.11		
02/21/17	8306		Spicer Group		2,000.00	
					<u>2,000.00</u>	<u>7,120.11</u>
<b>15161460 Dwelling Structures</b>				26,299.70		
					<u>0.00</u>	<u>26,299.70</u>

**Manistee Housing Commission  
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	<b>15161460.99</b>	<b>Dwelling Structures - Soft Costs</b>	6,785.06	<u>0.00</u>	<u>6,785.06</u>
	<b>15161600</b>	<b>CFP Funding</b>	106,013.30	<u>0.00</u>	<u>106,013.30</u>
	<b>15161699</b>	<b>CFP Funding - Contra</b>	(106,013.30)	<u>0.00</u>	<u>(106,013.30)</u>
	<b>15169800</b>	<b>CFP Cost - Contra</b>	(106,013.30)	<u>(2,000.00)</u>	<u>(108,013.30)</u>
02/21/17	8306	Spicer Group		<u>(2,000.00)</u>	<u>(108,013.30)</u>
Current Profit/(Loss)		<u>(48,843.52)</u>	YTD Profit/(Loss)		<u>(89,008.83)</u>
Number of Transactions		152	The General Ledger is in balance		
					<u>0.00</u>

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 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 851620  
Statement Ending date: 02/28/17  
Checkbook Name: Public Housing Checking

**General Ledger**

Balance per General Ledger (Account 10011111.2) at 02/01/17	361,713.57
Activity for the month:	
Total Debits (Deposits and Credit Memos)	85,072.48
Total Credits (Checks and Debit Memos)	<u>-122,995.08</u>
Unreconciled General Ledger Balance at 02/28/17	<u>323,790.97</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 02/28/17	<u><u>323,790.97</u></u>

**Bank**

Balance per Bank Statement at 02/28/17	333,853.79
Total Additions (Deposits and Credit Memos in transit)	3,061.00
Total Subtractions (Checks and Debit Memos in transit)	<u>-13,123.82</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 02/28/17	<u><u>323,790.97</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 02/01/17  
Statement Ending date: 02/28/17  
Checkbook Name: Public Housing Checking

**Statement Summary**

Beginning Balance				366,214.25
Deposits and Credit Memos				
311	02/28/17	10011690	To reverse JE 311 dated 01/31/17.	509.46
105	02/28/17	10013401.2	Operating Subsidy	37,541.00
106	02/28/17	10011111.3	NOW Interest	66.08
100	01/31/17	10011122	January Cash Receipts	2,303.19
100	01/31/17	10011122	January Cash Receipts	1,597.00
104	02/28/17	10011122	February Cash Receipts	43,894.94
			Total	<u>85,911.67</u>
Checks and Debit Memos				
312	02/28/17	10011122	To record charges to tenants per Feb 2017 Statement of Operations.	(266.00)
314	02/28/17	10012117.5	To record MERS PURCHASE per Feb 2017 bank statement.	(1,348.80)
317	02/28/17	10012117.4	To record SHWF debit for payment of health insurance per Feb 201	(8,821.10)
318	02/28/17	10014110	To record Feb 2017 payroll transactions per MyPay reports & bank.	(22,663.29)
8218	01/24/17	10014430.01	Allied Waste Services	(1,403.87)
8220	01/24/17	10014185	AT & T Long Distance	(78.19)
8227	01/24/17	10014430.02	Custom Sheet Metal & Heating	(309.92)
8228	01/24/17	10014330	DTE Energy	(4,375.18)
8231	01/24/17	10014190.3	Housing Data Systems	(200.00)
8232	01/24/17	10014420	HD Supply Facilities Mtce	(696.33)
8237	01/24/17	10014190.3	Pitney Bowes	(404.40)
8239	01/24/17	10014190.3	U.S. Bank Equipment Finance	(578.45)
8240	01/24/17	10014420	Wahr Hardware	(65.53)
8241	02/01/17	10012131	Byline Bank	(8,442.19)
8242	02/01/17	10014221	██████████	(77.42)
8243	02/01/17	10014221	██████████	(100.00)
8244	02/01/17	10014221	██████████	(200.00)
8245	02/01/17	10014221	██████████	(100.00)
8246	02/01/17	10014221	██████████	(62.90)
8247	02/01/17	10014190.3	The Nelrod Company	(199.00)
8248	02/01/17	10011122	██████████	(196.00)
8249	02/01/17	10012114	██████████	(509.46)
8250	02/01/17	10014185	AT & T	(630.87)
8251	02/01/17	10014185	AT & T Mobile	(953.55)
8252	02/01/17	10014420	Blarney Castle Fleet Program	(225.07)
8253	02/01/17	10014185	Charter Business	(5,604.27)
8254	02/01/17	10014310	City of Manistee	(4,826.26)
8255	02/01/17	10014430.02	Custom Sheet Metal & Heating	(5,529.18)
8256	02/01/17	10011122	DTE Energy	(221.92)
8257	02/01/17	10012133	Ford Credit	(481.03)
8258	02/01/17	10014420	Grand Rental Station	(21.12)
8259	02/01/17	1001400.8	Gunberg's Appliances, Inc.	(1,707.00)
8260	02/01/17	10014430.06	Haglund's Floor Covering	(2,990.00)
8261	02/01/17	10014420	HD Supply Facilities Mtce	(788.37)
8262	02/01/17	10011211	Housing Insurance Services, Inc.	(11,985.00)
8263	02/01/17	10011211	Housing Authority Risk Retention Group	(2,969.00)
8264	02/01/17	10014190.4	Jackpine Business Centers	(270.00)
8265	02/01/17	10014190.3	Next IT	(1,687.50)
8266	02/01/17	10014190.5	PNC Bank	(73.81)
8267	02/01/17	10014190.5	Postage Reserve	(700.00)
8268	02/01/17	10014430.04	Schindler Elevator Corp.	(596.34)
8269	02/01/17	10014190.4	Staples	(1,260.62)
8270	02/01/17	10014420	State Industrial Products	(615.90)
8271	02/01/17	10014430.07	Top Line Electric	(1,152.75)
8272	02/01/17	10014190.3	Wrike	(3,300.00)
8273	02/07/17	10014510	AmTrust North America Inc	(723.00)
8274	02/07/17	10014190.3	Auditory Response Systems, Inc.	(408.00)
8275	02/07/17	10014420	Cadillac Plumbing & Heating Supply Co., Inc.	(46.08)
8276	02/07/17	10014320	Consumers Energy	(894.23)
8277	02/07/17	10014430.02	Custom Sheet Metal & Heating	(259.07)
8278	02/07/17	10014420	Grand Rental Station	(28.15)
8279	02/07/17	10014430.09	Griffin Pest Solutions	(431.00)

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 02/01/17  
Statement Ending date: 02/28/17  
Checkbook Name: Public Housing Checking

8280	02/07/17	10014170	H.A.A.S., Inc.	(1,091.88)
8281	02/07/17	10014190.5	McCardel Water Conditioning	(61.50)
8282	02/07/17	10014190.3	Next IT	(1,883.29)
8284	02/07/17	10014182	Sun Life Financial	(598.55)
8285	02/07/17	10014182	VSP	(233.75)
8286	02/07/17	10014420	Wahr Hardware	(215.30)
8288	02/13/17	10014320	Consumers Energy	(1,182.15)
8289	02/13/17	10014430.02	Custom Sheet Metal & Heating	(404.32)
8292	02/13/17	10014190.3	Kushner & Company	(100.00)
8296	02/21/17	10014190.3	CDM Mobile Shredding, Inc	(50.00)
8297	02/21/17	10014320	Consumers Energy	(7,343.04)
8305	02/21/17	10014420	Robert Krolczyk	(100.00)
8306	02/21/17	10011400	Spicer Group	(2,000.00)
13140	01/11/17	10012117.6	United Steel Workers	(3.00)
13144	02/08/17	10011111.3	CMHC - West Shore FSA	(190.00)
13146	02/08/17	10012117.9	United Steel Workers	(85.52)
13147	02/22/17	10011111.3	CMHC - West Shore FSA	(190.00)
13148	02/22/17	10012117.9	United Steel Workers	(62.71)
			Total	<u>(118,272.13)</u>

Ending Balance 333,853.79

**Bank Summary**

Ending Bank Balance	333,853.79
Deposits and Credit Memos in transit	
104      02/28/17    10011122    February Cash Receipts	2,889.00
104      02/28/17    10011122    February Cash Receipts	172.00
	<u>3,061.00</u>

Checks and Debit Memos in transit

8056	11/02/16	10012114	██████████	202.00
8075	11/02/16	10012114	██████████	84.00
8283	02/07/17	10014190.5	Petty Cash	117.01
8287	02/13/17	10014430.01	Allied Waste Services	1,547.96
8290	02/13/17	10014330	DTE Energy	2,661.24
8291	02/13/17	10014190.3	Housing Data Systems	335.00
8293	02/13/17	10014430.12	McCardel Water Conditioning	1,665.00
8294	02/13/17	10011400.9	NextIT	1,291.30
8295	02/21/17	10014185	AT & T Long Distance	102.42
8298	02/21/17	10014330	DTE Energy	1,352.89
8299	02/21/17	10014420	Fastenal Company	1,189.04
8300	02/21/17	10014420	HD Supply Facilities Mtce	333.80
8301	02/21/17	10014190.3	Next IT	198.27
8302	02/21/17	10014190.5	The PI Company	187.60
8303	02/21/17	10014190.5	Pitney Bowes	320.99
8304	02/21/17	10014190.5	Postage Reserve	700.00
8307	02/21/17	10014182	Sun Life Financial	598.55
8308	02/21/17	10014182	VSP	233.75
13145	02/08/17	10012117.6	United Steel Workers	3.00
			Total	<u><u>(13,123.82)</u></u>

Ending Balance 323,790.97

**Book Summary**

G/L account: 10011111.2  
G/L journal: Journal Entry - PH  
G/L period: 02/28/17

Total Adjustments: 0.00

Ending Balance 323,790.97

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 02/28/17  
Checkbook Name: HRA Account

**General Ledger**

Balance per General Ledger (Account 10011111.3) at 02/01/17	11,504.80
Activity for the month:	
Total Debits (Deposits and Credit Memos)	380.39
Total Credits (Checks and Debit Memos)	<u>-1,766.20</u>
Unreconciled General Ledger Balance at 02/28/17	<u>10,118.99</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 02/28/17	<u><u>10,118.99</u></u>

**Bank**

Balance per Bank Statement at 02/28/17	10,118.99
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	<u>-0.00</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 02/28/17	<u><u>10,118.99</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 02/01/17  
Statement Ending date: 02/28/17  
Checkbook Name: HRA Account

**Statement Summary**

Beginning Balance				11,504.80
Deposits and Credit Memos				
13144	02/08/17		CMHC - West Shore FSA	190.00
13147	02/22/17		CMHC - West Shore FSA	190.00
106	02/28/17	10011111.2	NOW Interest	0.39
			Total	<u>380.39</u>
Checks and Debit Memos				
315	02/28/17	10012117.12	To record HRA transactions per Feb 2017 bank statement.	(1,766.20)
			Total	<u>(1,766.20)</u>
Ending Balance				<u><u>10,118.99</u></u>

**Bank Summary**

Ending Bank Balance				<u>10,118.99</u>
Ending Balance				<u><u>10,118.99</u></u>

**Book Summary**

G/L account: 10011111.3				
G/L journal: Journal Entry - PH				
G/L period: 02/28/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>10,118.99</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 558567  
Statement Ending date: 02/28/17  
Checkbook Name: Money Market Savings

**General Ledger**

Balance per General Ledger (Account 10011111.4) at 02/01/17	51,778.26
Activity for the month:	
Total Debits (Deposits and Credit Memos)	3.98
Total Credits (Checks and Debit Memos)	<u>-7.00</u>
Unreconciled General Ledger Balance at 02/28/17	<u>51,775.24</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 02/28/17	<u><u>51,775.24</u></u>

**Bank**

Balance per Bank Statement at 02/28/17	51,775.24
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	<u>-0.00</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 02/28/17	<u><u>51,775.24</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 02/01/17  
Statement Ending date: 02/28/17  
Checkbook Name: Money Market Savings

**Statement Summary**

Beginning Balance				51,778.26
Deposits and Credit Memos				
106	02/28/17	10011111.2	NOW Interest	3.98
			Total	<u>3.98</u>
Checks and Debit Memos				
316	02/28/17	10014190.5	To record service charge per Feb 2017 bank statement.	(7.00)
			Total	<u>(7.00)</u>
Ending Balance				<u><u>51,775.24</u></u>

**Bank Summary**

Ending Bank Balance				<u>51,775.24</u>
Ending Balance				<u><u>51,775.24</u></u>

**Book Summary**

G/L account: 10011111.4				
G/L journal: Journal Entry - PH				
G/L period: 02/28/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>51,775.24</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended February 28, 2017	1 Month Ended February 29, 2016	2 Months Ended February 28, 2017	2 Months Ended February 29, 2016
<b>Operating Income</b>				
3110 - Dwelling Rental Revenue	\$ 40,097.00	\$ 45,203.00	\$ 80,525.00	\$ 90,051.00
3120 - Tenant Revenue - Excess Utiliti	835.67	915.10	1,517.28	1,732.15
3401.2 - Operating Subsidy	37,541.00	37,477.00	75,080.00	74,756.00
3610 - Interest Income	70.45	88.52	156.88	185.61
3689 - Tenant Revenue - Cable TV	4,669.00	3,804.00	9,241.35	7,807.00
3690 - Tenant Revenue - Other	1,088.66	2,388.67	3,543.16	4,392.48
3690.1 - Other Revenue	0.00	162.10	0.00	197.10
3690.4 - Laundry Revenue	0.00	729.69	1,004.38	1,652.95
3690.6 - Fraud Recovery Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>203.40</u>
<b>Total Operating Income</b>	<u><u>84,301.78</u></u>	<u><u>90,768.08</u></u>	<u><u>171,068.05</u></u>	<u><u>180,977.69</u></u>
<b>Operating Expenses</b>				
<b>Routine Expenses</b>				
4110 - Administrative Wages	13,147.30	14,086.13	26,300.35	28,215.27
4130 - Legal Expense	0.00	3,513.79	1,855.60	6,054.26
4150 - Travel Expense	0.00	0.00	145.90	0.00
4170 - Accounting Fees	1,091.88	686.88	1,778.76	1,373.76
4182 - Employee Benefits - Admin	6,156.06	7,287.01	13,330.59	22,760.43
4185 - Telephone	1,810.03	1,614.27	3,628.79	3,152.18
4190.2 - Membership Dues and Fees	0.00	0.00	180.00	180.00
4190.3 - Admin Service Contracts	8,258.31	4,470.71	12,026.79	9,850.77
4190.4 - Office Supplies	1,530.62	921.39	1,530.62	1,619.72
4190.5 - Other Sundry-Misc.	2,137.91	951.00	2,290.06	1,359.88
4221 - Resident Employee Stipend	540.32	950.00	1,140.32	1,900.00
4230 - Contract Costs-Cable & Other	5,481.08	5,076.25	10,704.15	9,988.20
4310 - Water & Sewer	4,826.26	5,802.22	9,694.88	10,355.69
4320 - Electricity	9,419.42	9,144.80	26,978.98	17,334.53
4330 - Gas	4,014.13	4,821.76	8,389.31	8,166.40
4410 - Maintenance Wages	9,374.82	7,538.00	18,061.83	16,634.25
4420 - Materials	3,562.83	2,116.38	6,054.12	6,356.55
4430.01 - Garbage Removal	1,547.96	0.00	2,951.83	0.00
4430.02 - Heating & Cooling Contract	6,192.57	474.23	6,676.49	1,357.53
4430.03 - Snow Removal Contracts	0.00	100.00	0.00	100.00
4430.04 - Elevator Contracts	596.34	576.34	1,192.68	1,679.53
4430.06 - Unit Turnaround Contracts	2,990.00	0.00	2,990.00	1,370.00
4430.07 - Electrical Contracts	1,152.75	162.10	1,152.75	162.10
4430.08 - Plumbing Contracts	0.00	175.00	150.00	953.81
4430.09 - Extermination Contracts	431.00	415.00	2,278.00	415.00
4430.11 - Routine Maintenance Contr	0.00	0.00	656.20	0.00
4430.12 - Miscellaneous Contracts	1,695.00	4,240.50	1,770.00	6,789.38
4431 - Garbage Removal	0.00	1,388.31	0.00	2,660.80
4433 - Employee Benefits - Maint.	6,256.12	5,850.35	13,275.87	16,292.76
4510 - Insurance	6,762.94	5,047.06	13,528.28	11,338.87
4520 - Payment in Lieu of Taxes	3,290.00	3,290.00	6,580.00	6,580.00
4580 - Interest Expense	<u>6,129.65</u>	<u>6,164.59</u>	<u>12,273.98</u>	<u>12,339.72</u>

See Accountants' Compilation Report

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended February 28, 2017	1 Month Ended February 29, 2016	2 Months Ended February 28, 2017	2 Months Ended February 29, 2016
<b>Total Routine Expenses</b>	<u>108,395.30</u>	<u>96,864.07</u>	<u>209,567.13</u>	<u>207,341.39</u>
<b>Non-Routine Expenses</b>				
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses-Not Cap.</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>108,395.30</u>	<u>96,864.07</u>	<u>209,567.13</u>	<u>207,341.39</u>
<b>Operating Income (Loss)</b>	<u>(24,093.52)</u>	<u>(6,095.99)</u>	<u>(38,499.08)</u>	<u>(26,363.70)</u>
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	<u>24,750.00</u>	<u>22,370.00</u>	<u>49,500.00</u>	<u>44,740.00</u>
<b>Total Depreciation Expense</b>	24,750.00	22,370.00	49,500.00	44,740.00
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	<u>0.00</u>	<u>1,009.75</u>	<u>0.00</u>
<b>Total Surplus Credits &amp; Charges</b>	0.00	0.00	1,009.75	0.00
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,417.93	1,986.76	4,823.04	3,962.98
7511 - Principal Payments - F150	375.64	0.00	749.42	0.00
7520 - Replacement of Equipment	2,998.30	0.00	2,998.30	0.00
7590 - Operating Expenditures-Contra	<u>(5,791.87)</u>	<u>(1,986.76)</u>	<u>(8,570.76)</u>	<u>(3,962.98)</u>
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>\$ (29,509.75)</u>	<u>\$ (8,082.75)</u>	<u>\$ (47,330.17)</u>	<u>\$ (30,326.68)</u>
<b>GAAP Net Income (Loss)</b>	<u>\$ (48,843.52)</u>	<u>\$ (28,465.99)</u>	<u>\$ (89,008.83)</u>	<u>\$ (71,103.70)</u>

See Accountants' Compilation Report

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 March 31, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of March 31, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111.2 - NOW Account	\$ 310,827.60
1111.3 - HRA Account	9,447.28
1111.4 - Money Market Savings	51,772.92
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

**Total Cash**

372,347.80

**Receivables**

1122 - Tenants Accounts Receivable	12,847.08
1122.1 - Allowance for Doubtful Accounts	<u>(3,510.10)</u>
1125 - Accounts Receivable - HUD	29,925.00
1129 - Accounts Receivable-Other	<u>153.29</u>

**Total Receivables**

39,415.27

**Investments**

**Total Investments**

0.00

**Prepaid Expenses & Other Assets**

1211 - Prepaid Insurance	<u>13,131.94</u>
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**Total Prepaid Expenses & Other Assets**

13,131.94

**Total Current Assets**

424,895.01

**Non Current Assets - Other**

1701 - Deferred Outflows	<u>43,780.20</u>
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**Total Non Current Assets - Other**

43,780.20

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400 - Construction in Progress-CFP	2,000.00
1400.6 - Land	360,271.62
1400.61 - Land Improvements	89,807.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	5,358,094.21
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	256,676.20
1400.9 - Furn., Equip., Mach.-Admin	555,959.82
1400.95 - Accumulated Depreciation-ALL	<u>(8,250,465.56)</u>

**Total Land, Structures & Equipment**

3,036,909.13

**TOTAL CAPITAL ASSETS**

3,036,909.13

**TOTAL ASSETS**

\$ 3,505,584.34

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of March 31, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 30,009.32
2114 - Tenant Security Deposits	46,421.00
2117.5 - Pension Withheld	1,265.19
2119.2 - Interfund Payable - DVG	<u>1,935.90</u>
<b>Total Accounts Payable</b>	<b>79,631.41</b>

**Accrued Liabilities**

2131 - EPC Loan - Current	23,990.87
2133 - Capital Lease - 2016 F250 - Current	3,482.83
2135 - Accrued Wages/Payroll Taxes Payable	5,336.86
2135.1 - Accrued Comp. Absences-Current	20,831.82
2137 - Payments in Lieu of Taxes	<u>42,737.14</u>
<b>Total Accrued Liabilities</b>	<b>96,379.52</b>

**Total Current Liabilities**

176,010.93

**Non Current Liabilities**

2132 - EPC Loan - Noncurrent	1,101,127.74
2135.3 - Accrued Comp. Absences-Non Current	6,996.79
2138 - Net Pension Liability	7,578.00
2139 - Capital Lease - 2016 F250 - Non Current	<u>17,020.14</u>
<b>Total Non Current Liabilities</b>	<b>1,132,722.67</b>

**Deferred Credits**

**Total Deferred Credits**

0.00

**TOTAL LIABILITIES/DEFERRED CREDITS**

1,308,733.60

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	350,487.54
2806.1 - Invested in Capital Assets	1,949,239.17
2820 - HUD Operating Reserve - Memo	350,487.54
2820.1 - HUD Operating Reserve-Contra	(350,487.54)
Current Year Profit(Loss) - P/H	(104,875.97)
Current Year Profit(Loss) - 501-16 CFP	<u>2,000.00</u>
<b>Total Unreserved Fund Balance</b>	<b>2,196,850.74</b>

**TOTAL EQUITY**

2,196,850.74

**TOTAL LIABILITIES/EQUITY**

\$ 3,505,584.34

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 3 Months Ended March 31, 2017**

Units	1 Month Ended	3 Months	BUDGET	*OVER/UNDER
214	<u>March 31, 2017</u>	<u>March 31, 2017</u>		
<b>Operating Revenue</b>				
<b>Tenant Revenue</b>				
3110 - Dwelling Rental Revenue	45,979.00	126,504.00	530,000.00	403,496.00
3120 - Tenant Revenue - Excess Utilities	672.56	2,189.84	10,000.00	7,810.16
3689 - Tenant Revenue - Cable TV	4,626.00	13,867.35	60,915.00	47,047.65
3690 - Tenant Revenue - Other	<u>2,030.50</u>	<u>5,573.66</u>	<u>30,000.00</u>	<u>24,426.34</u>
<b>Total Tenant Revenue</b>	<b>53,308.06</b>	<b>148,134.85</b>	<b>630,915.00</b>	<b>482,780.15</b>
<b>HUD PHA Grant Revenue</b>				
3401.1 - Operating Grants	0.00	0.00	40,000.00	40,000.00
3401.2 - Operating Subsidy	<u>29,925.00</u>	<u>105,005.00</u>	<u>490,000.00</u>	<u>384,995.00</u>
<b>Total HUD PHA Grant Revenue</b>	<b>29,925.00</b>	<b>105,005.00</b>	<b>530,000.00</b>	<b>424,995.00</b>
<b>Other Revenue</b>				
3610 - Interest Income	76.97	233.85	1,140.00	906.15
3690.1 - Other Revenue	36.25	36.25	3,000.00	2,963.75
3690.4 - Laundry Revenue	1,119.08	3,423.46	10,200.00	8,076.54
3690.6 - Fraud Recovery Revenue	0.00	0.00	1,700.00	1,700.00
3690.7 - Management Fee - DVG	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
<b>Total Other Revenue</b>	<b>11,232.30</b>	<b>12,393.56</b>	<b>26,040.00</b>	<b>13,646.44</b>
<b>Total Operating Revenue</b>	<b>94,465.36</b>	<b>265,533.41</b>	<b>1,186,955.00</b>	<b>921,421.59</b>
<b>Operating Expenses</b>				
<b>Routine Expense</b>				
<b>Administration</b>				
4110 - Administrative Wages	13,135.80	39,436.15	161,909.00	122,472.85
4130 - Legal Expense	1,058.48	2,914.08	24,000.00	21,085.92
4140 - Staff Training	0.00	0.00	5,000.00	5,000.00
4150 - Travel Expense	0.00	145.90	2,000.00	1,854.10
4170 - Accounting Fees	686.88	2,465.64	9,500.00	7,034.36
4171 - Auditing	0.00	0.00	8,500.00	8,500.00
4182 - Employee Benefits - Admin	5,900.77	19,231.36	78,580.00	59,348.64
4185 - Telephone	1,838.00	5,466.79	19,200.00	13,733.21
4190.1 - Publications	0.00	0.00	1,400.00	1,400.00
4190.2 - Membership Dues and Fees	699.00	879.00	4,500.00	3,621.00
4190.3 - Admin Service Contracts	2,962.24	14,989.03	33,500.00	18,510.97
4190.4 - Office Supplies	0.00	1,530.62	9,600.00	8,069.38
4190.5 - Other Sundry-Misc	<u>1,579.23</u>	<u>3,869.29</u>	<u>15,000.00</u>	<u>11,130.71</u>
<b>Total Administration</b>	<b>27,860.40</b>	<b>90,927.86</b>	<b>372,689.00</b>	<b>281,761.14</b>
<b>Tenant Services</b>				
4220 - Rec., Pub., & Other Services	0.00	0.00	5,200.00	5,200.00
4221 - Resident Employee Stipend	600.00	1,740.32	10,800.00	9,059.68
4230 - Contract Costs-Cable & Other	<u>5,481.24</u>	<u>16,185.39</u>	<u>60,915.00</u>	<u>44,729.61</u>
<b>Total Tenant Services</b>	<b>6,081.24</b>	<b>17,925.71</b>	<b>76,915.00</b>	<b>58,989.29</b>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 3 Months Ended March 31, 2017**

Units	1 Month Ended	3 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>March 31, 2017</u>	<u>March 31, 2017</u>		
<b>Utilities</b>				
4310 - Water & Sewer	5,302.81	14,997.69	57,800.00	42,802.31
4320 - Electricity	1,981.87	28,960.85	92,000.00	63,039.15
4330 - Gas	<u>2,425.09</u>	<u>10,814.40</u>	<u>25,800.00</u>	<u>14,985.60</u>
<b>Total Utilities</b>	9,709.77	54,772.94	175,600.00	120,827.06
<b>Maintenance</b>				
4410 - Maintenance Wages	7,950.72	26,012.55	97,693.00	71,680.45
4420 - Materials	3,614.08	9,668.20	54,000.00	44,331.80
4430.01 - Garbage Removal	1,584.49	4,536.32	16,800.00	12,263.68
4430.02 - Heating & Cooling Contracts	1,427.13	8,103.62	18,000.00	9,896.38
4430.03 - Snow Removal Contracts	0.00	0.00	2,500.00	2,500.00
4430.04 - Elevator Contracts	596.34	1,789.02	7,000.00	5,210.98
4430.05 - Landscape & Grounds Contracts	0.00	0.00	1,500.00	1,500.00
4430.06 - Unit Turnaround Contracts	0.00	2,990.00	19,000.00	16,010.00
4430.07 - Electrical Contracts	0.00	1,152.75	5,600.00	4,447.25
4430.08 - Plumbing Contracts	200.00	350.00	8,400.00	8,050.00
4430.09 - Extermination Contracts	4,492.00	6,770.00	6,000.00	(770.00)
4430.11 - Routine Maintenance Contracts	138.95	795.15	7,000.00	6,204.85
4430.12 - Miscellaneous Contracts	0.00	1,770.00	11,000.00	9,230.00
4433 - Employee Benefits - Maint.	5,762.14	19,038.01	69,492.00	50,453.99
4440 - Staff Training-Maintenance	0.00	0.00	2,000.00	2,000.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
<b>Total Maintenance</b>	25,765.85	82,975.62	327,985.00	245,009.38
<b>Protective Services</b>				
4480 - Security Contract Costs	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>
<b>Total Protective Services</b>	0.00	0.00	3,500.00	3,500.00
<b>General Expense</b>				
4510 - Insurance	6,760.34	20,288.62	81,000.00	60,711.38
4520 - Payment in Lieu of Taxes	3,290.00	9,870.00	39,480.00	29,610.00
4550 - Compensated Absences	0.00	0.00	5,500.00	5,500.00
4570 - Collection Losses	0.00	0.00	30,000.00	30,000.00
4580 - Interest Expense	<u>6,114.90</u>	<u>18,388.88</u>	<u>71,567.00</u>	<u>53,178.12</u>
<b>Total General Expense</b>	16,165.24	48,547.50	227,547.00	178,999.50
<b>Total Routine Expense</b>	85,582.50	295,149.63	1,184,236.00	889,086.37
<b>Non-Routine Expense</b>				
<b>Extraordinary Maintenance</b>				
<b>Total Extraordinary Maint</b>	0.00	0.00	0.00	0.00
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses</b>	0.00	0.00	0.00	0.00
<b>Total Non-Routine Expense</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>85,582.50</u>	<u>295,149.63</u>	<u>1,184,236.00</u>	<u>889,086.37</u>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 3 Months Ended March 31, 2017**

Units	1 Month Ended	3 Months	BUDGET	*OVER/UNDER
214	<u>March 31, 2017</u>	<u>March 31, 2017</u>		
<b>Operating Income (Loss)</b>	8,882.86	(29,616.22)	2,719.00	32,335.22
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	24,750.00	74,250.00	0.00	(74,250.00)
<b>Total Depreciation Expense</b>	24,750.00	74,250.00	0.00	(74,250.00)
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	0.00	1,009.75	0.00	(1,009.75)
<b>Total Surplus Credits &amp; Charges</b>	0.00	1,009.75	0.00	(1,009.75)
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,430.82	7,253.86	31,245.00	23,991.14
7511 - Principal Payments - F150	377.50	1,126.92	0.00	(1,126.92)
7520 - Replacement of Equipment	1,837.30	4,835.60	5,000.00	164.40
7540 - Betterments and Additions	1,082.00	1,082.00	0.00	(1,082.00)
7590 - Operating Expenditures-Contra	(5,727.62)	(14,298.38)	(36,245.00)	(21,946.62)
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	3,532.74	(43,797.43)	(33,526.00)	10,271.43
<b>GAAP Net Income (Loss)</b>	(15,867.14)	(104,875.97)	2,719.00	
<b>Occupancy Percentage</b>				
9996 - Unit Months Leased	197.00	599.00		
9998 - Unit Months Available	214.00	642.00		
<b>Total Occupancy Percentage</b>	92.06%	93.30%		
<b>UNP as of: March 31, 2017</b>		<b>306,690.11</b>		

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Capital Fund 501-16  
Statement of Revenue & Expense  
For the 1 Month and 3 Months Ended March 31, 2017**

	1 Month Ended	3 Months Ended
*1016*	<u>March 31, 2017</u>	<u>March 31, 2017</u>
<b>Revenues - HUD PHA Grants</b>		
3401.3 - Capital Grants	2,000.00	2,000.00
<b>Total HUD PHA Grants</b>	2,000.00	2,000.00
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	0.00	0.00
<b>Total Operating Income</b>	2,000.00	2,000.00
<b>Operating Expenses</b>		
<b>Administration</b>		
<b>Total Administration</b>	0.00	0.00
<b>Ordinary Maint. &amp; Operation</b>		
<b>Total Ordinary Maint &amp; Oper</b>	0.00	0.00
<b>Depreciation Expense</b>		
<b>Total Depreciation Expense</b>	0.00	0.00
<b>Total Operating Expenses</b>	0.00	0.00
<b>Net Income/(Loss)</b>	2,000.00	2,000.00

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

See Accountants' Compilation Report

**Manistee Housing Commission**  
Capital Fund 501-16

Program ID:	1 Month Ended	CUMULATIVE	BUDGET	OVER/UNDER
MI33P078501-16 **1516**	March 31, 2017	March 31, 2017		
<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 29,680.00	\$ 29,680.00	\$ 0.00
1408 - Management Improvements	0.00	16,928.43	21,200.00	4,271.57
1410 - Administration	0.00	21,200.00	21,200.00	0.00
<b>Total Administration</b>	0.00	67,808.43	72,080.00	4,271.57
<b>A &amp; E</b>				
1430 - A & E Fees	0.00	7,120.11	15,000.00	7,879.89
<b>Total A &amp; E Fees</b>	0.00	7,120.11	15,000.00	7,879.89
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	0.00	26,299.79	109,918.00	83,618.30
1460.99 - Dwelling Structures-Soft Costs	0.00	6,785.06	0.00	(6,785.06)
<b>Total Dwelling Structures</b>	0.00	33,084.76	109,918.00	76,833.24
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
1475 - Nondwelling Equipment	0.00	0.00	15,000.00	15,000.00
<b>Total Nondwelling Equip.</b>	0.00	0.00	15,000.00	15,000.00
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	0.00	108,013.30	211,998.00	103,984.70
<b>1600 - CFP Funding</b>	2,000.00	108,013.30	211,998.00	103,984.70
<b>Over/(Under) Funding</b>	\$ (2,000.00)	\$ 0.00	\$ 0.00	\$ 0.00

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

Date	Reference	T	Account	Description	Amount	Reference Total
03/01/17	8314	V	10012131	Byline Bank	2,430.82	
03/01/17	8314	V	10014580	Byline Bank	6,011.37	
03/01/17	8314	V	10017510	Byline Bank	2,430.82	
03/01/17	8314	V	10017590	Byline Bank	(2,430.82)	8,442.19
03/01/17	8315	V	10014221	██████████	100.00	100.00
03/01/17	8316	V	10014221	██████████	200.00	200.00
03/01/17	8317		10014221	██████████	100.00	100.00
03/01/17	8318		10014221	██████████	200.00	200.00
03/01/17	8319	V	10014190.3	The Nelrod Company	199.00	199.00
03/01/17	8320		10012114	██████████	156.50	156.50
03/01/17	8321	V	10014185	AT & T Mobile	953.55	953.55
03/01/17	8322	V	10014420	Blarney Castle Fleet Program	144.68	144.68
03/01/17	8323	V	10014320	Consumers Energy	13.32	13.32
03/01/17	8324	V	10011122	DTE Energy	104.03	104.03
03/01/17	8325	V	10012133	Ford Credit	377.50	
03/01/17	8325	V	10014580	Ford Credit	103.53	
03/01/17	8325	V	10017511	Ford Credit	377.50	
03/01/17	8325	V	10017590	Ford Credit	(377.50)	481.03
03/01/17	8326	V	10014430.09	Griffin Pest Solutions	4,061.00	4,061.00
03/01/17	8327	V	10011400.8	HD Supply Facilities Mtce	1,837.30	
03/01/17	8327	V	10014420	HD Supply Facilities Mtce	88.80	
03/01/17	8327	V	10017520	HD Supply Facilities Mtce	1,837.30	
03/01/17	8327	V	10017590	HD Supply Facilities Mtce	(1,837.30)	1,926.10
03/01/17	8328		10014190.5	Jackpine Business Center	314.99	314.99
03/01/17	8329	V	10014430.01	Manistee Landfill	172.23	172.23
03/01/17	8330	V	10014130	Mika Meyers Beckett & Jones PLC	1,058.48	1,058.48
03/01/17	8331	V	10014182	Principal Financial Group	592.62	
03/01/17	8331	V	10014433	Principal Financial Group	671.42	1,264.04
03/01/17	8332		10011400.9	SafeandVaultStore.com	1,082.00	
03/01/17	8332		10017540	SafeandVaultStore.com	1,082.00	
03/01/17	8332		10017590	SafeandVaultStore.com	(1,082.00)	1,082.00
03/01/17	8333	V	10014430.04	Schindler Elevator Corp.	596.34	596.34
03/01/17	8334		10012114	Sierra Ronning & Michayla Hale	55.50	55.50
03/01/17	8335	V	10014420	State Industrial Products	487.80	487.80
03/01/17	8336		10014190.3	U.S. Bank Equipment Finance	683.12	683.12
03/01/17	8337		10014190.2	The Nelrod Company	699.00	699.00
03/01/17	8338	V	10014430.01	Allied Waste Services	1,412.26	1,412.26
03/14/17	8339	V	10014510	AmTrust North America Inc	723.00	723.00

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

Date	Reference	T	Account	Description	Amount	Reference Total
03/14/17	8340	V	10014185	AT & T	761.26	761.26
03/14/17	8341		10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	22.13	22.13
03/14/17	8342	V	10014185	Charter Business	123.19	
03/14/17	8342	V	10014230	Charter Business	5,481.24	5,604.43
03/14/17	8343	V	10014310	City of Manistee	5,302.81	5,302.81
03/14/17	8344	V	10014320	Consumers Energy	1,968.55	1,968.55
03/14/17	8345		10011122	Consumers Energy	278.50	278.50
03/14/17	8346	V	10014430.11	Crystal Lock & Supply	107.00	107.00
03/14/17	8347		10014430.02	Custom Sheet Metal & Heating	1,427.13	1,427.13
03/14/17	8348	V	10014330	DTE Energy	2,425.09	2,425.09
03/14/17	8349	V	10014420	Fastenal Company	1,988.46	1,988.46
03/14/17	8350		10014430.08	Forbes Sanitation & Excavation, Inc.	200.00	200.00
03/14/17	8351	V	10014420	Grand Rental Station	20.51	20.51
03/14/17	8352	V	10014430.09	Griffin Pest Solutions	431.00	431.00
03/14/17	8353	V	10014420	HD Supply Facilities Mtce	79.32	79.32
03/14/17	8354	V	10014170	H.A.A.S., Inc.	686.88	686.88
03/14/17	8355	V	10014190.3	Kushner & Company	101.08	101.08
03/14/17	8356		10014430.11	Manistee Ford	31.95	31.95
03/14/17	8357	V	10014190.5	McCardel Water Conditioning	8.00	8.00
03/14/17	8358	V	10011690	Void Check	0.00	
03/14/17	8359	V	10014420	Olson Lumber Company	585.00	585.00
03/14/17	8360	V	10014190.5	The PI Company	229.85	229.85
03/14/17	8361	V	10014190.5	The Pioneer Group	426.60	426.60
03/14/17	8362		10014190.5	PNC Bank	592.79	592.79
03/14/17	8363	V	10014420	Wahr Hardware	197.38	197.38
03/14/17	8364	V	10014190.3	Next IT	1,881.79	1,881.79
03/31/17	MI078		10011111.2	Cash Disbursements	(50,987.67)	<u>(50,987.67)</u>
				Transaction Balance		<u><u>0.00</u></u>

Total Debits 56,715.29

Total Credits 56,715.29

A/C Hash Total 650929868.360

Number of Transactions 65

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

Date	Reference	T	Account	Description	Amount	Reference Total
03/31/17	107		10011111.2	March Cash Receipts	67,263.04	
03/31/17	107		10011122	March TAR Collections	(49,464.51)	
03/31/17	107		10011122.1	March Bad Debt Collections	(43.20)	
03/31/17	107		10011129	2016 Management Fee - DVG	(6,000.00)	
03/31/17	107		10012114	March Security Deposit Collections	(600.00)	
03/31/17	107		10013690.1	Reimbursement for Spark Plug	(36.25)	
03/31/17	107		10013690.4	Laundry Revenue	(1,119.08)	
03/31/17	107		10013690.7	2017 Management Fee - DVG	(10,000.00)	
03/31/17	108		10011111.2	501-16 CFP Grant	2,000.00	
03/31/17	108		10163401.3	501-16 CFP Grant	(2,000.00)	
03/31/17	108		15161600	501-16 CFP Grant	2,000.00	
03/31/17	108		15161699	501-16 CFP Grant	(2,000.00)	
03/31/17	109		10011111.2	Sweep Interest	71.65	
03/31/17	109		10011111.2	NOW Interest	0.22	
03/31/17	109		10011111.3	HRA Interest	0.42	
03/31/17	109		10011111.4	MM Savings Interest	4.68	
03/31/17	109		10013610	Interest Income	(76.97)	
					Transaction Balance	<u>0.00</u>
Total Debits			<u>71,340.01</u>	Total Credits	<u>71,340.01</u>	A/C Hash Total <u>180653536.100</u>
Number of Transactions			17			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
03/31/17	319		10011125	To record receivable for March 2017 Operating Subsidy.	29,925.00	
03/31/17	319		10013401.2	To record receivable for March 2017 Operating Subsidy.	(29,925.00)	
03/31/17	320		10011111.3	To record HRA transactions per March 2017 bank statement.	(1,052.13)	
03/31/17	320		10012117.12	To record HRA transactions per March 2017 bank statement.	398.90	
03/31/17	320		10014182	To record HRA transactions per March 2017 bank statement.	326.62	
03/31/17	320		10014433	To record HRA transactions per March 2017 bank statement.	326.61	
03/31/17	321		10011111.4	To record service charge per March 2017 bank statement.	(7.00)	
03/31/17	321		10014190.5	To record service charge per March 2017 bank statement.	7.00	
03/31/17	322		10011111.2	To record charges to tenants per March 2017 Statement of Operations.	(232.00)	
03/31/17	322		10011122	To record charges to tenants per March 2017 Statement of Operations.	52,938.06	
03/31/17	322		10013110	To record charges to tenants per March 2017 Statement of Operations.	(45,979.00)	
03/31/17	322		10013120	To record charges to tenants per March 2017 Statement of Operations.	(672.56)	
03/31/17	322		10013689	To record charges to tenants per March 2017 Statement of Operations.	(4,626.00)	
03/31/17	322		10013690	To record charges to tenants per March 2017 Statement of Operations.	(1,428.50)	
03/31/17	323		10011122	To record transfers of A/R to security deposit per March 2017 Statement of Operations.	215.00	
03/31/17	323		10012114	To record transfers of A/R to security deposit per March 2017 Statement of Operations.	(215.00)	
03/31/17	324		10011122	To record transfers of security deposits to A/R per March 2017 Statement of Operations.	(190.00)	
03/31/17	324		10012114	To record transfers of security deposits to A/R per March 2017 Statement of Operations.	190.00	
03/31/17	325		10012114	To close security deposits due to lack of move out notice per March 2017 Statement of Operations.	602.00	
03/31/17	325		10013690	To close security deposits due to lack of move out notice per March 2017 Statement of Operations.	(602.00)	
03/31/17	326		10011701	To reclassify portion of JE 314 dated 02/28/17.	60.14	
03/31/17	326		10012117.5	To reclassify portion of JE 314 dated 02/28/17.	(60.14)	
03/31/17	327		10011111.2	To record MERS PURCHASE per March 2017 bank statement.	(1,414.39)	
03/31/17	327		10011701	To record MERS PURCHASE per March 2017 bank statement.	63.06	
03/31/17	327		10012117.5	To record MERS PURCHASE per March		

Date	Reference	T	Account	Description	Amount	Reference Total
				2017 bank statement.	1,351.33	
03/31/17	328		10011111.2	To record March 2017 payroll transactions per MyPay reports & bank statement.	(20,768.90)	
03/31/17	328		10012117.12	To record March 2017 payroll transactions per MyPay reports & bank statement.	(380.00)	
03/31/17	328		10012117.4	To record March 2017 payroll transactions per MyPay reports & bank statement.	(1,218.84)	
03/31/17	328		10012117.5	To record March 2017 payroll transactions per MyPay reports & bank statement.	(1,265.19)	
03/31/17	328		10012117.6	To record March 2017 payroll transactions per MyPay reports & bank statement.	(3.00)	
03/31/17	328		10012117.9	To record March 2017 payroll transactions per MyPay reports & bank statement.	(125.65)	
03/31/17	328		10014110	To record March 2017 payroll transactions per MyPay reports & bank statement.	13,135.80	
03/31/17	328		10014182	To record March 2017 payroll transactions per MyPay reports & bank statement.	1,521.26	
03/31/17	328		10014190.3	To record March 2017 payroll transactions per MyPay reports & bank statement.	97.25	
03/31/17	328		10014410	To record March 2017 payroll transactions per MyPay reports & bank statement.	7,950.72	
03/31/17	328		10014433	To record March 2017 payroll transactions per MyPay reports & bank statement.	1,056.55	
03/31/17	329		10011111.2	To record SHWF debit for payment of health insurance per March 2017 bank statement.	(8,386.67)	
03/31/17	329		10012117.4	To record SHWF debit for payment of health insurance per March 2017 bank statement.	1,218.84	
03/31/17	329		10014182	To record SHWF debit for payment of health insurance per March 2017 bank statement.	3,460.27	
03/31/17	329		10014433	To record SHWF debit for payment of health insurance per March 2017 bank statement.	3,707.56	
03/31/17	A1	S	10019998	To record unit months available.	214.00	
03/31/17	A1	S	10019999	To record unit months available.	(214.00)	
03/31/17	A2	D	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
03/31/17	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
03/31/17	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,750.00)	
03/31/17	A3	S	10014800	To record estimated monthly depreciation expense.	24,750.00	
03/31/17	RT1	S	10019996	To record units leased.	197.00	
03/31/17	RT1	S	10019997	To record units leased.	(197.00)	
03/31/17	RT2	S	10011211	To record monthly insurance write off.	(6,037.34)	
03/31/17	RT2	S	10014510	To record monthly insurance write off.	6,037.34	
				Transaction Balance		<u>0.00</u>
Total Debits	<u>153,040.31</u>		Total Credits	<u>153,040.31</u>	A/C Hash Total	<u>500661974.490</u>

**Manistee Housing Commission  
Payroll Vendor Disbursements Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
03/08/17	13149	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
03/08/17	13150	V	10012117.6	United Steel Workers	3.00	3.00
03/08/17	13151	V	10012117.9	United Steel Workers	63.64	63.64
03/22/17	13152	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
03/22/17	13153	V	10012117.9	United Steel Workers	62.01	62.01
03/31/17	MI078		10011111.2	Cash Disbursements	(508.65)	(508.65)
					Transaction Balance	<u>0.00</u>
Total Debits				Total Credits		
					<u>508.65</u>	<u>508.65</u>
					A/C Hash Total	<u>60069687.200</u>
Number of Transactions						6

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>1001111.2 NOW Account</b>				323,790.97		
03/31/17	107		March Cash Receipts		67,263.04	
03/31/17	108		501-16 CFP Grant		2,000.00	
03/31/17	109		NOW Interest		0.22	
03/31/17	109		Sweep Interest		71.65	
03/31/17	322		To record charges to tenants per March 2017 Statement of Operations.		(232.00)	
03/31/17	327		To record MERS PURCHASE per March 2017 bank statement.		(1,414.39)	
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		(20,768.90)	
03/31/17	329		To record SHWF debit for payment of health insurance per March 2017 bank statement.		(8,386.67)	
03/31/17	MI078		Cash Disbursements		(50,987.67)	
03/31/17	MI078		Cash Disbursements		(508.65)	
					<u>(12,963.37)</u>	<u>310,827.60</u>
<b>1001111.3 HRA Account</b>				10,118.99		
03/31/17	109		HRA Interest		0.42	
03/31/17	320		To record HRA transactions per March 2017 bank statement.		(1,052.13)	
03/08/17	13149	V	CMHC - West Shore FSA		190.00	
03/22/17	13152	V	CMHC - West Shore FSA		190.00	
					<u>(671.71)</u>	<u>9,447.28</u>
<b>1001111.4 Money Market Savings</b>				51,775.24		
03/31/17	109		MM Savings Interest		4.68	
03/31/17	321		To record service charge per March 2017 bank statement.		(7.00)	
					<u>(2.32)</u>	<u>51,772.92</u>
<b>10011117 Petty Cash Fund</b>				250.00		
					<u>0.00</u>	<u>250.00</u>
<b>10011118 Change Fund</b>				50.00		
					<u>0.00</u>	<u>50.00</u>
<b>10011122 Tenants Accounts Receivable</b>				8,966.00		
03/31/17	107		March TAR Collections		(49,464.51)	
03/31/17	322		To record charges to tenants per March 2017 Statement of Operations.		52,938.06	
03/31/17	323		To record transfers of A/R to security deposit per March 2017 Statement of Operations.		215.00	
03/31/17	324		To record transfers of security deposits to A/R per March 2017 Statement of Operations.		(190.00)	
03/01/17	8324	V	DTE Energy		104.03	
03/14/17	8345		Consumers Energy		278.50	
					<u>3,881.08</u>	<u>12,847.08</u>
<b>10011122.1 Allowance for Doubtful Accounts</b>				(3,466.90)		
03/31/17	107		March Bad Debt Collections		(43.20)	
					<u>(43.20)</u>	<u>(3,510.10)</u>
<b>10011125 Accounts Receivable - HUD</b>				0.00		
03/31/17	319		To record receivable for March 2017 Operating Subsidy.		29,925.00	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10011125		Accounts Receivable - HUD (cont.)		29,925.00	29,925.00
	10011129		Accounts Receivable-Other	6,153.29		
03/31/17	107		2016 Management Fee - DVG		(6,000.00)	
					(6,000.00)	153.29
	10011211		Prepaid Insurance	19,169.28		
03/31/17	RT2	S	To record monthly insurance write off.		(6,037.34)	
					(6,037.34)	13,131.94
	10011400		Construction in Progress-CFP	2,000.00		
					0.00	2,000.00
	10011400.6		Land	360,271.62		
					0.00	360,271.62
	10011400.61		Land Improvements	89,807.07		
					0.00	89,807.07
	10011400.7		Buildings	4,657,515.77		
					0.00	4,657,515.77
	10011400.71		Building Improvements	5,358,094.21		
					0.00	5,358,094.21
	10011400.72		Non-dwelling Structures	7,050.00		
					0.00	7,050.00
	10011400.8		Furn., Equip., Mach.-Dwellings	254,838.90		
03/01/17	8327	V	HD Supply Facilities Mtce		1,837.30	
					1,837.30	256,676.20
	10011400.9		Furn., Equip., Mach.-Admin	554,877.82		
03/01/17	8332		SafeandVaultStore.com		1,082.00	
					1,082.00	555,959.82
	10011400.95		Accumulated Depreciation-ALL	(8,225,715.56)		
03/31/17	A3	S	To record estimated monthly depreciation expense.		(24,750.00)	
					(24,750.00)	(8,250,465.56)
	10011690		Undistributed Debits	0.00		
03/14/17	8358	V	Void Check		0.00	
					0.00	0.00
	10011701		Deferred Outflows	43,657.00		
03/31/17	326		To reclassify portion of JE 314 dated 02/28/17.		60.14	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011701 Deferred Outflows (cont.)</b>						
03/31/17	327		To record MERS PURCHASE per March 2017 bank statement.		63.06	
					<u>123.20</u>	<u>43,780.20</u>
<b>10012111 Vendors and Contractors</b>				(30,009.32)	0.00	(30,009.32)
<b>10012114 Tenant Security Deposits</b>				(46,610.00)		
03/31/17	107		March Security Deposit Collections		(600.00)	
03/31/17	323		To record transfers of A/R to security deposit per March 2017 Statement of Operations.		(215.00)	
03/31/17	324		To record transfers of security deposits to A/R per March 2017 Statement of Operations.		190.00	
03/31/17	325		To close security deposits due to lack of move out notice per March 2017 Statement of Operations.		602.00	
03/01/17	8320		██████████		156.50	
03/01/17	8334		████████████████████		55.50	
					<u>189.00</u>	<u>(46,421.00)</u>
<b>10012117.12 FSA Withheld</b>				(18.90)		
03/31/17	320		To record HRA transactions per March 2017 bank statement.		398.90	
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		(380.00)	
					<u>18.90</u>	<u>0.00</u>
<b>10012117.4 125 Medical Withheld</b>				0.00		
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		(1,218.84)	
03/31/17	329		To record SHWF debit for payment of health insurance per March 2017 bank statement.		1,218.84	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.5 Pension Withheld</b>				(1,291.19)		
03/31/17	326		To reclassify portion of JE 314 dated 02/28/17.		(60.14)	
03/31/17	327		To record MERS PURCHASE per March 2017 bank statement.		1,351.33	
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		(1,265.19)	
					<u>26.00</u>	<u>(1,265.19)</u>
<b>10012117.6 PAC Withheld</b>				0.00		
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		(3.00)	
03/08/17	13150	V	United Steel Workers		3.00	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.9 Union Dues Withheld</b>				0.00		
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		(125.65)	
03/08/17	13151	V	United Steel Workers		63.64	
03/22/17	13153	V	United Steel Workers		62.01	
					<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10012119.2		Interfund Payable - DVG	(1,935.90)	<u>0.00</u>	<u>(1,935.90)</u>
	10012131		EPC Loan - Current	(26,421.69)		
03/01/17	8314	V	Byline Bank		<u>2,430.82</u>	
					<u>2,430.82</u>	<u>(23,990.87)</u>
	10012132		EPC Loan - Noncurrent	(1,101,127.74)	<u>0.00</u>	<u>(1,101,127.74)</u>
	10012133		Capital Lease - 2016 F250 - Current	(3,860.33)		
03/01/17	8325	V	Ford Credit		<u>377.50</u>	
					<u>377.50</u>	<u>(3,482.83)</u>
	10012135		Accrued Salaries and Wages	(5,336.86)	<u>0.00</u>	<u>(5,336.86)</u>
	10012135.1		Accrued Comp. Absences-Current	(20,831.82)	<u>0.00</u>	<u>(20,831.82)</u>
	10012135.3		Accrued Comp. Absences-Non Current	(6,996.79)	<u>0.00</u>	<u>(6,996.79)</u>
	10012137		Payments in Lieu of Taxes	(39,447.14)		
03/31/17	A2	S	To record estimated monthly PILOT expense.		<u>(3,290.00)</u>	
					<u>(3,290.00)</u>	<u>(42,737.14)</u>
	10012138		Net Pension Liability	(7,578.00)	<u>0.00</u>	<u>(7,578.00)</u>
	10012139		Capital Lease - 2016 F250 - Non Current	(17,020.14)	<u>0.00</u>	<u>(17,020.14)</u>
	10012806		Unrestricted Net Position	(350,487.54)	<u>0.00</u>	<u>(350,487.54)</u>
	10012806.1		Invested in Capital Assets	(1,949,239.17)	<u>0.00</u>	<u>(1,949,239.17)</u>
	10012820		HUD Operating Reserve - Memo	(350,487.54)	<u>0.00</u>	<u>(350,487.54)</u>
	10012820.1		HUD Operating Reserve-Contra	350,487.54	<u>0.00</u>	<u>350,487.54</u>
	10013110		Dwelling Rental Revenue	(80,525.00)		

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10013110 Dwelling Rental Revenue (cont.)</b>						
03/31/17	322		To record charges to tenants per March 2017 Statement of Operations.		(45,979.00)	
					<u>(45,979.00)</u>	<u>(126,504.00)</u>
<b>10013120 Tenant Revenue - Excess Utilities</b>				(1,517.28)		
03/31/17	322		To record charges to tenants per March 2017 Statement of Operations.		(672.56)	
					<u>(672.56)</u>	<u>(2,189.84)</u>
<b>10013401.2 Operating Subsidy</b>				(75,080.00)		
03/31/17	319		To record receivable for March 2017 Operating Subsidy.		(29,925.00)	
					<u>(29,925.00)</u>	<u>(105,005.00)</u>
<b>10013610 Interest Income</b>				(156.88)		
03/31/17	109		Interest Income		(76.97)	
					<u>(76.97)</u>	<u>(233.85)</u>
<b>10013689 Tenant Revenue - Cable TV</b>				(9,241.35)		
03/31/17	322		To record charges to tenants per March 2017 Statement of Operations.		(4,626.00)	
					<u>(4,626.00)</u>	<u>(13,867.35)</u>
<b>10013690 Tenant Revenue - Other</b>				(3,543.16)		
03/31/17	322		To record charges to tenants per March 2017 Statement of Operations.		(1,428.50)	
03/31/17	325		To close security deposits due to lack of move out notice per March 2017 Statement of Operations.		(602.00)	
					<u>(2,030.50)</u>	<u>(5,573.66)</u>
<b>10013690.1 Other Revenue</b>				0.00		
03/31/17	107		Reimbursement for Spark Plug		(36.25)	
					<u>(36.25)</u>	<u>(36.25)</u>
<b>10013690.4 Laundry Revenue</b>				(1,004.38)		
03/31/17	107		Laundry Revenue		(1,119.08)	
					<u>(1,119.08)</u>	<u>(2,123.46)</u>
<b>10013690.7 Management Fee - DVG</b>				0.00		
03/31/17	107		2017 Management Fee - DVG		(10,000.00)	
					<u>(10,000.00)</u>	<u>(10,000.00)</u>
<b>10014110 Administrative Wages</b>				26,300.35		
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		13,135.80	
					<u>13,135.80</u>	<u>39,436.15</u>
<b>10014130 Legal Expense</b>				1,855.60		
03/01/17	8330	V	Mika Meyers Beckett & Jones PLC		1,058.48	
					<u>1,058.48</u>	<u>2,914.08</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014150 Travel Expense</b>				145.90		
					<u>0.00</u>	<u>145.90</u>
<b>10014170 Accounting Fees</b>				1,778.76		
03/14/17	8354	V	H.A.A.S., Inc.		686.88	
					<u>686.88</u>	<u>2,465.64</u>
<b>10014182 Employee Benefits - Admin</b>				13,330.59		
03/31/17	320		To record HRA transactions per March 2017 bank statement.		326.62	
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		1,521.26	
03/31/17	329		To record SHWF debit for payment of health insurance per March 2017 bank statement.		3,460.27	
03/01/17	8331	V	Principal Financial Group		592.62	
					<u>5,900.77</u>	<u>19,231.36</u>
<b>10014185 Telephone</b>				3,628.79		
03/01/17	8321	V	AT & T Mobile		953.55	
03/14/17	8340	V	AT & T		761.26	
03/14/17	8342	V	Charter Business		123.19	
					<u>1,838.00</u>	<u>5,466.79</u>
<b>10014190.2 Membership Dues and Fees</b>				180.00		
03/01/17	8337		The Nelrod Company		699.00	
					<u>699.00</u>	<u>879.00</u>
<b>10014190.3 Admin Service Contracts</b>				12,026.79		
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		97.25	
03/01/17	8319	V	The Nelrod Company		199.00	
03/01/17	8336		U.S. Bank Equipment Finance		683.12	
03/14/17	8355	V	Kushner & Company		101.08	
03/14/17	8364	V	Next IT		1,881.79	
					<u>2,962.24</u>	<u>14,989.03</u>
<b>10014190.4 Office Supplies</b>				1,530.62		
					<u>0.00</u>	<u>1,530.62</u>
<b>10014190.5 Other Sundry-Misc.</b>				2,290.06		
03/31/17	321		To record service charge per March 2017 bank statement.		7.00	
03/01/17	8328		Jackpine Business Center		314.99	
03/14/17	8357	V	McCardel Water Conditioning		8.00	
03/14/17	8360	V	The PI Company		229.85	
03/14/17	8361	V	The Pioneer Group		426.60	
03/14/17	8362		PNC Bank		592.79	
					<u>1,579.23</u>	<u>3,869.29</u>
<b>10014221 Resident Employee Stipend</b>				1,140.32		
03/01/17	8315	V	██████████		100.00	
03/01/17	8316	V	██████████		200.00	
03/01/17	8317		██████████		100.00	
03/01/17	8318		██████████		200.00	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014221 Resident Employee Stipend (cont.)</b>					600.00	1,740.32
<b>10014230 Contract Costs-Cable &amp; Other</b>				10,704.15		
03/14/17	8342	V	Charter Business		5,481.24	
					5,481.24	16,185.39
<b>10014310 Water &amp; Sewer</b>				9,694.88		
03/14/17	8343	V	City of Manistee		5,302.81	
					5,302.81	14,997.69
<b>10014320 Electricity</b>				26,978.98		
03/01/17	8323	V	Consumers Energy		13.32	
03/14/17	8344	V	Consumers Energy		1,968.55	
					1,981.87	28,960.85
<b>10014330 Gas</b>				8,389.31		
03/14/17	8348	V	DTE Energy		2,425.09	
					2,425.09	10,814.40
<b>10014410 Maintenance Wages</b>				18,061.83		
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		7,950.72	
					7,950.72	26,012.55
<b>10014420 Materials</b>				6,054.12		
03/01/17	8322	V	Blarney Castle Fleet Program		144.68	
03/01/17	8327	V	HD Supply Facilities Mtce		88.80	
03/01/17	8335	V	State Industrial Products		487.80	
03/14/17	8341		Cadillac Plgb. & Htg. Supply Co., Inc.		22.13	
03/14/17	8349	V	Fastenal Company		1,988.46	
03/14/17	8351	V	Grand Rental Station		20.51	
03/14/17	8353	V	HD Supply Facilities Mtce		79.32	
03/14/17	8359	V	Olson Lumber Company		585.00	
03/14/17	8363	V	Wahr Hardware		197.38	
					3,614.08	9,668.20
<b>10014430.01 Garbage Removal</b>				2,951.83		
03/01/17	8329	V	Manistee Landfill		172.23	
03/01/17	8338	V	Allied Waste Services		1,412.26	
					1,584.49	4,536.32
<b>10014430.02 Heating &amp; Cooling Contracts</b>				6,676.49		
03/14/17	8347		Custom Sheet Metal & Heating		1,427.13	
					1,427.13	8,103.62
<b>10014430.04 Elevator Contracts</b>				1,192.68		
03/01/17	8333	V	Schindler Elevator Corp.		596.34	
					596.34	1,789.02

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014430.06 Unit Turnaround Contracts</b>				2,990.00		
					0.00	2,990.00
<b>10014430.07 Electrical Contracts</b>				1,152.75		
					0.00	1,152.75
<b>10014430.08 Plumbing Contracts</b>				150.00		
03/14/17	8350		Forbes Sanitation & Excavation, Inc.		200.00	
					200.00	350.00
<b>10014430.09 Extermination Contracts</b>				2,278.00		
03/01/17	8326	V	Griffin Pest Solutions		4,061.00	
03/14/17	8352	V	Griffin Pest Solutions		431.00	
					4,492.00	6,770.00
<b>10014430.11 Routine Maintenance Contracts</b>				656.20		
03/14/17	8346	V	Crystal Lock & Supply		107.00	
03/14/17	8356		Manistee Ford		31.95	
					138.95	795.15
<b>10014430.12 Miscellaneous Contracts</b>				1,770.00		
					0.00	1,770.00
<b>10014433 Employee Benefits - Maint.</b>				13,275.87		
03/31/17	320		To record HRA transactions per March 2017 bank statement.		326.61	
03/31/17	328		To record March 2017 payroll transactions per MyPay reports & bank statement.		1,056.55	
03/31/17	329		To record SHWF debit for payment of health insurance per March 2017 bank statement.		3,707.56	
03/01/17	8331	V	Principal Financial Group		671.42	
					5,762.14	19,038.01
<b>10014510 Insurance</b>				13,528.28		
03/14/17	8339	V	AmTrust North America Inc		723.00	
03/31/17	RT2	S	To record monthly insurance write off.		6,037.34	
					6,760.34	20,288.62
<b>10014520 Payment in Lieu of Taxes</b>				6,580.00		
03/31/17	A2	S	To record estimated monthly PILOT expense.		3,290.00	
					3,290.00	9,870.00
<b>10014580 Interest Expense</b>				12,273.98		
03/01/17	8314	V	Byline Bank		6,011.37	
03/01/17	8325	V	Ford Credit		103.53	
					6,114.90	18,388.88
<b>10014800 Depreciation - Current Year</b>				49,500.00		
03/31/17	A3	S	To record estimated monthly depreciation expense.		24,750.00	
					24,750.00	74,250.00

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10016010</b>		<b>Prior Year Adj. - Affecting RR</b>	1,009.75		
					0.00	1,009.75
	<b>10017510</b>		<b>Principal Payments - EPC</b>	4,823.04		
03/01/17	8314	V	Byline Bank		2,430.82	
					2,430.82	7,253.86
	<b>10017511</b>		<b>Principal Payments - F150</b>	749.42		
03/01/17	8325	V	Ford Credit		377.50	
					377.50	1,126.92
	<b>10017520</b>		<b>Replacement of Equipment</b>	2,998.30		
03/01/17	8327	V	HD Supply Facilities Mtce		1,837.30	
					1,837.30	4,835.60
	<b>10017540</b>		<b>Betterments and Additions</b>	0.00		
03/01/17	8332		SafeandVaultStore.com		1,082.00	
					1,082.00	1,082.00
	<b>10017590</b>		<b>Operating Expenditures-Contra</b>	(8,570.76)		
03/01/17	8314	V	Byline Bank		(2,430.82)	
03/01/17	8325	V	Ford Credit		(377.50)	
03/01/17	8327	V	HD Supply Facilities Mtce		(1,837.30)	
03/01/17	8332		SafeandVaultStore.com		(1,082.00)	
					(5,727.62)	(14,298.38)
	<b>10019996</b>		<b>Unit Months Leased</b>	402.00		
03/31/17	RT1	S	To record units leased.		197.00	
					197.00	599.00
	<b>10019997</b>		<b>Unit Months Leased - Contra</b>	(402.00)		
03/31/17	RT1	S	To record units leased.		(197.00)	
					(197.00)	(599.00)
	<b>10019998</b>		<b>Unit Months Available</b>	428.00		
03/31/17	A1	S	To record unit months available.		214.00	
					214.00	642.00
	<b>10019999</b>		<b>Unit Months Available - Contra</b>	(428.00)		
03/31/17	A1	S	To record unit months available.		(214.00)	
					(214.00)	(642.00)
	<b>10163401.3</b>		<b>Capital Grants</b>	0.00		
03/31/17	108		501-16 CFP Grant		(2,000.00)	
					(2,000.00)	(2,000.00)
	<b>15161406</b>		<b>Operations</b>	29,680.00		
					0.00	29,680.00

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>15161408</b>		<b>Management Improvements</b>	16,928.43	<u>0.00</u>	<u>16,928.43</u>
	<b>15161410</b>		<b>Administration</b>	21,200.00	<u>0.00</u>	<u>21,200.00</u>
	<b>15161430</b>		<b>A &amp; E Fees</b>	7,120.11	<u>0.00</u>	<u>7,120.11</u>
	<b>15161460</b>		<b>Dwelling Structures</b>	26,299.70	<u>0.00</u>	<u>26,299.70</u>
	<b>15161460.99</b>		<b>Dwelling Structures - Soft Costs</b>	6,785.06	<u>0.00</u>	<u>6,785.06</u>
	<b>15161600</b>		<b>CFP Funding</b>	106,013.30		
03/31/17	108		501-16 CFP Grant		<u>2,000.00</u>	
					<u>2,000.00</u>	<u>108,013.30</u>
	<b>15161699</b>		<b>CFP Funding - Contra</b>	(106,013.30)		
03/31/17	108		501-16 CFP Grant		<u>(2,000.00)</u>	
					<u>(2,000.00)</u>	<u>(108,013.30)</u>
	<b>15169800</b>		<b>CFP Cost - Contra</b>	(108,013.30)		
					<u>0.00</u>	<u>(108,013.30)</u>
Current Profit/(Loss)			<u>(13,867.14)</u>	YTD Profit/(Loss)		<u>(102,875.97)</u>
Number of Transactions			138	The General Ledger is in balance		<u>0.00</u>

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT -  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 851620  
Statement Ending date: 03/31/17  
Checkbook Name: Public Housing Checking

**General Ledger**

Balance per General Ledger (Account 10011111.2) at 03/01/17	323,790.97
Activity for the month:	
Total Debits (Deposits and Credit Memos)	69,334.91
Total Credits (Checks and Debit Memos)	-82,298.28
Unreconciled General Ledger Balance at 03/31/17	<u>310,827.60</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 03/31/17	<u><u>310,827.60</u></u>

**Bank**

Balance per Bank Statement at 03/31/17	308,389.26
Total Additions (Deposits and Credit Memos in transit)	3,562.00
Total Subtractions (Checks and Debit Memos in transit)	-1,123.66
Total Bank Errors	0.00
Bank Balance Adjusted at 03/31/17	<u><u>310,827.60</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 03/01/17  
Statement Ending date: 03/31/17  
Checkbook Name: Public Housing Checking

**Statement Summary**

Beginning Balance				333,853.79
Deposits and Credit Memos				
108	03/31/17	10163401.3	501-16 CFP Grant	2,000.00
109	03/31/17	10011111.3	NOW Interest	71.87
104	02/28/17	10011122	February Cash Receipts	2,889.00
104	02/28/17	10011122	February Cash Receipts	172.00
107	03/31/17	10011122	March Cash Receipts	63,701.04
			Total	<u>68,833.91</u>

Checks and Debit Memos

322	03/31/17	10011122	To record charges to tenants per March 2017 Statement of Operation	(232.00)
327	03/31/17	10012117.5	To record MERS PURCHASE per March 2017 bank statement.	(1,414.39)
328	03/31/17	10014110	To record March 2017 payroll transactions per MyPay reports & ba	(20,768.90)
329	03/31/17	10012117.4	To record SHWF debit for payment of health insurance per March 2	(8,386.67)
8287	02/13/17	10014430.01	Allied Waste Services	(1,547.96)
8290	02/13/17	10014330	DTE Energy	(2,661.24)
8291	02/13/17	10014190.3	Housing Data Systems	(335.00)
8293	02/13/17	10014430.12	McCardel Water Conditioning	(1,665.00)
8294	02/13/17	10011400.9	NextIT	(1,291.30)
8295	02/21/17	10014185	AT & T Long Distance	(102.42)
8298	02/21/17	10014330	DTE Energy	(1,352.89)
8299	02/21/17	10014420	Fastenal Company	(1,189.04)
8300	02/21/17	10014420	HD Supply Facilities Mtce	(333.80)
8301	02/21/17	10014190.3	Next IT	(198.27)
8302	02/21/17	10014190.5	The PI Company	(187.60)
8303	02/21/17	10014190.5	Pitney Bowes	(320.99)
8304	02/21/17	10014190.5	Postage Reserve	(700.00)
8307	02/21/17	10014182	Sun Life Financial	(598.55)
8308	02/21/17	10014182	VSP	(233.75)
8314	03/01/17	10012131	Byline Bank	(8,442.19)
8315	03/01/17	10014221	██████████	(100.00)
8316	03/01/17	10014221	██████████	(200.00)
8317	03/01/17	10014221	██████████	(100.00)
8318	03/01/17	10014221	██████████	(200.00)
8319	03/01/17	10014190.3	The Nelrod Company	(199.00)
8321	03/01/17	10014185	AT & T Mobile	(953.55)
8322	03/01/17	10014420	Blarney Castle Fleet Program	(144.68)
8323	03/01/17	10014320	Consumers Energy	(13.32)
8324	03/01/17	10011122	DTE Energy	(104.03)
8325	03/01/17	10012133	Ford Credit	(481.03)
8326	03/01/17	10014430.09	Griffin Pest Solutions	(4,061.00)
8327	03/01/17	10014420	HD Supply Facilities Mtce	(1,926.10)
8328	03/01/17	10014190.5	Jackpine Business Center	(314.99)
8329	03/01/17	10014430.01	Manistee Landfill	(172.23)
8330	03/01/17	10014130	Mika Meyers Beckett & Jones PLC	(1,058.48)
8331	03/01/17	10014182	Principal Financial Group	(1,264.04)
8332	03/01/17	10011400.9	SafeandVaultStore.com	(1,082.00)
8333	03/01/17	10014430.04	Schindler Elevator Corp.	(596.34)
8335	03/01/17	10014420	State Industrial Products	(487.80)
8336	03/01/17	10014190.3	U.S. Bank Equipment Finance	(683.12)
8337	03/01/17	10014190.2	The Nelrod Company	(699.00)
8338	03/01/17	10014430.01	Allied Waste Services	(1,412.26)
8339	03/14/17	10014510	AmTrust North America Inc	(723.00)
8340	03/14/17	10014185	AT & T	(761.26)
8341	03/14/17	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	(22.13)
8342	03/14/17	10014185	Charter Business	(5,604.43)
8343	03/14/17	10014310	City of Manistee	(5,302.81)
8344	03/14/17	10014320	Consumers Energy	(1,968.55)
8345	03/14/17	10011122	Consumers Energy	(278.50)
8346	03/14/17	10014430.11	Crystal Lock & Supply	(107.00)
8347	03/14/17	10014430.02	Custom Sheet Metal & Heating	(1,427.13)
8348	03/14/17	10014330	DTE Energy	(2,425.09)
8349	03/14/17	10014420	Fastenal Company	(1,988.46)

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 03/01/17  
Statement Ending date: 03/31/17  
Checkbook Name: Public Housing Checking

8350	03/14/17	10014430.08	Forbes Sanitation & Excavation, Inc.	(200.00)
8351	03/14/17	10014420	Grand Rental Station	(20.51)
8352	03/14/17	10014430.09	Griffin Pest Solutions	(431.00)
8353	03/14/17	10014420	HD Supply Facilities Mtce	(79.32)
8354	03/14/17	10014170	H.A.A.S., Inc.	(686.88)
8355	03/14/17	10014190.3	Kushner & Company	(101.08)
8356	03/14/17	10014430.11	Manistee Ford	(31.95)
8357	03/14/17	10014190.5	McCardel Water Conditioning	(8.00)
8359	03/14/17	10014420	Olson Lumber Company	(585.00)
8360	03/14/17	10014190.5	The PI Company	(229.85)
8361	03/14/17	10014190.5	The Pioneer Group	(426.60)
8362	03/14/17	10014190.5	PNC Bank	(592.79)
8363	03/14/17	10014420	Wahr Hardware	(197.38)
8364	03/14/17	10014190.3	Next IT	(1,881.79)
13145	02/08/17	10012117.6	United Steel Workers	(3.00)
			Total	<u>(94,298.44)</u>

Ending Balance 308,389.26

**Bank Summary**

Ending Bank Balance 308,389.26

Deposits and Credit Memos in transit

107	03/31/17	10011122	March Cash Receipts	1,463.00
107	03/31/17	10011122	March Cash Receipts	2,099.00
			Total	<u>3,562.00</u>

Checks and Debit Memos in transit

8056	11/02/16	10012114	██████████	202.00
8075	11/02/16	10012114	██████████	84.00
8283	02/07/17	10014190.5	Petty Cash	117.01
8320	03/01/17	10012114	██████████	156.50
8334	03/01/17	10012114	████████████████████	55.50
13149	03/08/17	10011111.3	CMHC - West Shore FSA	190.00
13150	03/08/17	10012117.6	United Steel Workers	3.00
13151	03/08/17	10012117.9	United Steel Workers	63.64
13152	03/22/17	10011111.3	CMHC - West Shore FSA	190.00
13153	03/22/17	10012117.9	United Steel Workers	62.01
			Total	<u>(1,123.66)</u>

Ending Balance 310,827.60

**Book Summary**

G/L account: 10011111.2  
G/L journal: Journal Entry - PH  
G/L period: 03/31/17

Total Adjustments: 0.00

Ending Balance 310,827.60

PERSONALLY IDENTIFYING INFORMATION COMPLIANCE WITH THE FEDERAL PRIVACY ACT. CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 03/31/17  
Checkbook Name: HRA Account

**General Ledger**

Balance per General Ledger (Account 10011111.3) at 03/01/17	10,118.99
Activity for the month:	
Total Debits (Deposits and Credit Memos)	380.42
Total Credits (Checks and Debit Memos)	<u>-1,052.13</u>
Unreconciled General Ledger Balance at 03/31/17	<u>9,447.28</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 03/31/17	<u><u>9,447.28</u></u>

**Bank**

Balance per Bank Statement at 03/31/17	9,067.28
Total Additions (Deposits and Credit Memos in transit)	380.00
Total Subtractions (Checks and Debit Memos in transit)	<u>-0.00</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 03/31/17	<u><u>9,447.28</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 03/01/17  
Statement Ending date: 03/31/17  
Checkbook Name: HRA Account

**Statement Summary**

Beginning Balance				10,118.99
Deposits and Credit Memos				
109	03/31/17	10011111.2	NOW Interest	0.42
			Total	<u>0.42</u>
Checks and Debit Memos				
320	03/31/17	10012117.12	To record HRA transactions per March 2017 bank statement.	(1,052.13)
			Total	<u>(1,052.13)</u>
Ending Balance				<u><u>9,067.28</u></u>

**Bank Summary**

Ending Bank Balance				9,067.28
Deposits and Credit Memos in transit				
13149	03/08/17		CMHC - West Shore FSA	190.00
13152	03/22/17		CMHC - West Shore FSA	190.00
			Total	<u>380.00</u>
Ending Balance				<u><u>9,447.28</u></u>

**Book Summary**

G/L account: 10011111.3				
G/L journal: Journal Entry - PH				
G/L period: 03/31/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>9,447.28</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 558567  
Statement Ending date: 03/31/17  
Checkbook Name: Money Market Savings

**General Ledger**

Balance per General Ledger (Account 10011111.4) at 03/01/17	51,775.24
Activity for the month:	
Total Debits (Deposits and Credit Memos)	4.68
Total Credits (Checks and Debit Memos)	-7.00
Unreconciled General Ledger Balance at 03/31/17	<u>51,772.92</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 03/31/17	<u><u>51,772.92</u></u>

**Bank**

Balance per Bank Statement at 03/31/17	51,772.92
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 03/31/17	<u><u>51,772.92</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 03/01/17  
 Statement Ending date: 03/31/17  
 Checkbook Name: Money Market Savings

**Statement Summary**

Beginning Balance				51,775.24
Deposits and Credit Memos				
109	03/31/17	10011111.2	NOW Interest	4.68
			Total	<u>4.68</u>
Checks and Debit Memos				
321	03/31/17	10014190.5	To record service charge per March 2017 bank statement.	(7.00)
			Total	<u>(7.00)</u>
Ending Balance				<u><u>51,772.92</u></u>

**Bank Summary**

Ending Bank Balance				<u>51,772.92</u>
Ending Balance				<u><u>51,772.92</u></u>

**Book Summary**

G/L account: 10011111.4				
G/L journal: Journal Entry - PH				
G/L period: 03/31/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>51,772.92</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
 DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended March 31, 2017	1 Month Ended March 31, 2016	3 Months Ended March 31, 2017	3 Months Ended March 31, 2016
<b>Operating Income</b>				
3110 - Dwelling Rental Revenue	\$ 45,979.00	\$ 44,262.00	\$ 126,504.00	\$ 134,313.00
3120 - Tenant Revenue - Excess Utiliti	672.56	635.00	2,189.84	2,367.15
3401.2 - Operating Subsidy	29,925.00	38,787.00	105,005.00	113,543.00
3610 - Interest Income	76.97	94.40	233.85	280.01
3689 - Tenant Revenue - Cable TV	4,626.00	3,525.00	13,867.35	11,332.00
3690 - Tenant Revenue - Other	2,030.50	1,518.27	5,573.66	5,910.75
3690.1 - Other Revenue	36.25	0.00	36.25	197.10
3690.4 - Laundry Revenue	1,119.08	915.72	2,123.46	2,568.67
3690.6 - Fraud Recovery Revenue	0.00	0.00	0.00	203.40
3690.7 - Management Fee - DVG	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u><u>94,465.36</u></u>	<u><u>89,737.39</u></u>	<u><u>265,533.41</u></u>	<u><u>270,715.08</u></u>
<b>Operating Expenses</b>				
<b>Routine Expenses</b>				
4110 - Administrative Wages	13,135.80	14,249.15	39,436.15	42,464.42
4130 - Legal Expense	1,058.48	0.00	2,914.08	6,054.26
4150 - Travel Expense	0.00	67.84	145.90	67.84
4170 - Accounting Fees	686.88	1,091.88	2,465.64	2,465.64
4182 - Employee Benefits - Admin	5,900.77	6,359.77	19,231.36	29,120.20
4185 - Telephone	1,838.00	1,674.16	5,466.79	4,826.34
4190.2 - Membership Dues and Fees	699.00	0.00	879.00	180.00
4190.3 - Admin Service Contracts	2,962.24	4,899.06	14,989.03	14,749.83
4190.4 - Office Supplies	0.00	405.59	1,530.62	2,025.31
4190.5 - Other Sundry-Misc.	1,579.23	1,194.76	3,869.29	2,554.64
4221 - Resident Employee Stipend	600.00	1,000.00	1,740.32	2,900.00
4230 - Contract Costs-Cable & Other	5,481.24	5,076.25	16,185.39	15,064.45
4310 - Water & Sewer	5,302.81	4,253.77	14,997.69	14,609.46
4320 - Electricity	1,981.87	17,869.67	28,960.85	35,204.20
4330 - Gas	2,425.09	2,696.03	10,814.40	10,862.43
4410 - Maintenance Wages	7,950.72	7,537.00	26,012.55	24,171.25
4420 - Materials	3,614.08	3,888.66	9,668.20	10,245.21
4430.01 - Garbage Removal	1,584.49	0.00	4,536.32	0.00
4430.02 - Heating & Cooling Contract	1,427.13	1,485.48	8,103.62	2,843.01
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	100.00
4430.04 - Elevator Contracts	596.34	576.34	1,789.02	2,255.87
4430.06 - Unit Turnaround Contracts	0.00	1,755.00	2,990.00	3,125.00
4430.07 - Electrical Contracts	0.00	0.00	1,152.75	162.10
4430.08 - Plumbing Contracts	200.00	799.50	350.00	1,753.31
4430.09 - Extermination Contracts	4,492.00	4,740.00	6,770.00	5,155.00
4430.11 - Routine Maintenance Contr	138.95	0.00	795.15	0.00
4430.12 - Miscellaneous Contracts	0.00	337.48	1,770.00	7,126.86
4431 - Garbage Removal	0.00	1,747.39	0.00	4,408.19
4433 - Employee Benefits - Maint.	5,762.14	5,148.57	19,038.01	21,441.33
4441 - Staff Travel-Maintenance	0.00	208.85	0.00	208.85
4510 - Insurance	6,760.34	7,552.50	20,288.62	18,891.37
4520 - Payment in Lieu of Taxes	3,290.00	3,290.00	9,870.00	9,870.00

See Accountants' Compilation Report

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended March 31, 2017	1 Month Ended March 31, 2016	3 Months Ended March 31, 2017	3 Months Ended March 31, 2016
4580 - Interest Expense	<u>6,114.90</u>	<u>6,154.00</u>	<u>18,388.88</u>	<u>18,493.72</u>
<b>Total Routine Expenses</b>	<u><u>85,582.50</u></u>	<u><u>106,058.70</u></u>	<u><u>295,149.63</u></u>	<u><u>313,400.09</u></u>
<b>Non-Routine Expenses</b>				
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses-Not Cap.</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>85,582.50</u>	<u>106,058.70</u>	<u>295,149.63</u>	<u>313,400.09</u>
<b>Operating Income (Loss)</b>	<u><u>8,882.86</u></u>	<u><u>(16,321.31)</u></u>	<u><u>(29,616.22)</u></u>	<u><u>(42,685.01)</u></u>
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	<u>24,750.00</u>	<u>22,370.00</u>	<u>74,250.00</u>	<u>67,110.00</u>
<b>Total Depreciation Expense</b>	24,750.00	22,370.00	74,250.00	67,110.00
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	<u>0.00</u>	<u>1,009.75</u>	<u>0.00</u>
<b>Total Surplus Credits &amp; Charges</b>	0.00	0.00	1,009.75	0.00
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,430.82	1,997.35	7,253.86	5,960.33
7511 - Principal Payments - F150	377.50	0.00	1,126.92	0.00
7520 - Replacement of Equipment	1,837.30	0.00	4,835.60	0.00
7540 - Betterments and Additions	1,082.00	0.00	1,082.00	0.00
7590 - Operating Expenditures-Contra	<u>(5,727.62)</u>	<u>(1,997.35)</u>	<u>(14,298.38)</u>	<u>(5,960.33)</u>
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>\$ 3,532.74</u>	<u>\$ (18,318.66)</u>	<u>\$ (43,797.43)</u>	<u>\$ (48,645.34)</u>
<b>GAAP Net Income (Loss)</b>	<u>\$ (15,867.14)</u>	<u>\$ (38,691.31)</u>	<u>\$ (104,875.97)</u>	<u>\$ (109,795.01)</u>

See Accountants' Compilation Report

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 April 30, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of April 30, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111.2 - NOW Account	\$ 291,398.07
1111.3 - HRA Account	9,752.81
1111.4 - Money Market Savings	51,769.89
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

**Total Cash** 353,220.77

**Receivables**

1122 - Tenants Accounts Receivable	18,710.95
1122.1 - Allowance for Doubtful Accounts	<u>(3,562.63)</u>

**Total Receivables** 15,148.32

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

1211 - Prepaid Insurance	<u>7,094.60</u>
--------------------------	-----------------

**Total Prepaid Expenses & Other Assets** 7,094.60

**Total Current Assets** 375,463.69

**Non Current Assets - Other**

1701 - Deferred Outflows	<u>43,839.24</u>
--------------------------	------------------

**Total Non Current Assets - Other** 43,839.24

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400 - Construction in Progress-CFP	2,000.00
1400.6 - Land	360,271.62
1400.61 - Land Improvements	89,807.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	5,358,094.21
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	257,051.20
1400.9 - Furn., Equip., Mach.-Admin	555,959.82
1400.95 - Accumulated Depreciation-ALL	<u>(8,275,215.56)</u>

**Total Land, Structures & Equipment** 3,012,534.13

**TOTAL CAPITAL ASSETS** 3,012,534.13

**TOTAL ASSETS** \$ 3,431,837.06

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of April 30, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 30,009.32
2114 - Tenant Security Deposits	45,427.00
2117.12 - FSA Withheld	60.16
2117.5 - Pension Withheld	1,254.73
2119.2 - Interfund Payable - DVG	<u>1,935.90</u>

**Total Accounts Payable**

78,687.11

**Accrued Liabilities**

2131 - EPC Loan - Current	21,547.09
2133 - Capital Lease - 2016 F250 - Current	3,103.46
2135 - Accrued Wages/Payroll Taxes Payable	5,336.86
2135.1 - Accrued Comp. Absences-Current	20,831.82
2137 - Payments in Lieu of Taxes	<u>13,160.00</u>

**Total Accrued Liabilities**

63,979.23

**Total Current Liabilities**

142,666.34

**Non Current Liabilities**

2132 - EPC Loan - Noncurrent	1,101,127.74
2135.3 - Accrued Comp. Absences-Non Current	6,996.79
2138 - Net Pension Liability	7,578.00
2139 - Capital Lease - 2016 F250 - Non Current	<u>17,020.14</u>

**Total Non Current Liabilities**

1,132,722.67

**Deferred Credits**

**Total Deferred Credits**

0.00

**TOTAL LIABILITIES/DEFERRED CREDITS**

1,275,389.01

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	350,487.54
2806.1 - Invested in Capital Assets	1,949,239.17
2820 - HUD Operating Reserve - Memo	350,487.54
2820.1 - HUD Operating Reserve-Contra	(350,487.54)
Current Year Profit(Loss) - P/H	(145,278.66)
Current Year Profit(Loss) - 501-16 CFP	<u>2,000.00</u>

**Total Unreserved Fund Balance**

2,156,448.05

**TOTAL EQUITY**

2,156,448.05

**TOTAL LIABILITIES/EQUITY**

\$ 3,431,837.06

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 4 Months Ended April 30, 2017**

Units	1 Month Ended	4 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>April 30, 2017</u>	<u>April 30, 2017</u>		
<b>Operating Revenue</b>				
<b>Tenant Revenue</b>				
3110 - Dwelling Rental Revenue	39,172.00	165,676.00	530,000.00	364,324.00
3120 - Tenant Revenue - Excess Utilities	587.03	2,776.87	10,000.00	7,223.13
3689 - Tenant Revenue - Cable TV	4,545.00	18,412.35	60,915.00	42,502.65
3690 - Tenant Revenue - Other	2,402.20	7,975.86	30,000.00	22,024.14
<b>Total Tenant Revenue</b>	<u>46,706.23</u>	<u>194,841.08</u>	<u>630,915.00</u>	<u>436,073.92</u>
<b>HUD PHA Grant Revenue</b>				
3401.1 - Operating Grants	0.00	0.00	40,000.00	40,000.00
3401.2 - Operating Subsidy	44,306.00	149,311.00	490,000.00	340,689.00
<b>Total HUD PHA Grant Revenue</b>	<u>44,306.00</u>	<u>149,311.00</u>	<u>530,000.00</u>	<u>380,689.00</u>
<b>Other Revenue</b>				
3610 - Interest Income	64.60	298.45	1,140.00	841.55
3690.1 - Other Revenue	0.00	36.25	3,000.00	2,963.75
3690.4 - Laundry Revenue	1,750.04	3,873.50	10,200.00	6,326.50
3690.6 - Fraud Recovery Revenue	0.00	0.00	1,700.00	1,700.00
3690.7 - Management Fee - DVG	0.00	10,000.00	10,000.00	0.00
<b>Total Other Revenue</b>	<u>1,814.64</u>	<u>14,208.20</u>	<u>26,040.00</u>	<u>11,831.80</u>
<b>Total Operating Revenue</b>	<u>92,826.87</u>	<u>358,360.28</u>	<u>1,186,955.00</u>	<u>828,594.72</u>
<b>Operating Expenses</b>				
<b>Routine Expense</b>				
<b>Administration</b>				
4110 - Administrative Wages	13,164.56	52,600.71	161,909.00	109,308.29
4130 - Legal Expense	1,824.97	4,739.05	24,000.00	19,260.95
4140 - Staff Training	0.00	0.00	5,000.00	5,000.00
4150 - Travel Expense	0.00	145.90	2,000.00	1,854.10
4170 - Accounting Fees	0.00	2,465.64	9,500.00	7,034.36
4171 - Auditing	0.00	0.00	8,500.00	8,500.00
4182 - Employee Benefits - Admin	6,673.37	25,904.73	78,580.00	52,675.27
4185 - Telephone	2,096.93	7,563.72	19,200.00	11,636.28
4190.1 - Publications	175.00	175.00	1,400.00	1,225.00
4190.2 - Membership Dues and Fees	0.00	879.00	4,500.00	3,621.00
4190.3 - Admin Service Contracts	10,065.49	25,054.52	33,500.00	8,445.48
4190.4 - Office Supplies	1,327.60	2,858.22	9,600.00	6,741.78
4190.5 - Other Sundry-Misc	2,094.30	5,963.59	15,000.00	9,036.41
<b>Total Administration</b>	<u>37,422.22</u>	<u>128,350.08</u>	<u>372,689.00</u>	<u>244,338.92</u>
<b>Tenant Services</b>				
4220 - Rec., Pub., & Other Services	0.00	0.00	5,200.00	5,200.00
4221 - Resident Employee Stipend	600.00	2,340.32	10,800.00	8,459.68
4230 - Contract Costs-Cable & Other	5,481.59	21,666.98	60,915.00	39,248.02
<b>Total Tenant Services</b>	<u>6,081.59</u>	<u>24,007.30</u>	<u>76,915.00</u>	<u>52,907.70</u>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 4 Months Ended April 30, 2017**

Units	1 Month Ended	4 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>April 30, 2017</u>	<u>April 30, 2017</u>		
<b>Utilities</b>				
4310 - Water & Sewer	4,021.42	19,019.11	57,800.00	38,780.89
4320 - Electricity	13,931.50	42,892.35	92,000.00	49,107.65
4330 - Gas	<u>3,169.27</u>	<u>13,983.67</u>	<u>25,800.00</u>	<u>11,816.33</u>
<b>Total Utilities</b>	21,122.19	75,895.13	175,600.00	99,704.87
<b>Maintenance</b>				
4410 - Maintenance Wages	7,747.72	33,760.27	97,693.00	63,932.73
4420 - Materials	6,867.40	16,535.60	54,000.00	37,464.40
4430.01 - Garbage Removal	1,411.50	5,947.82	16,800.00	10,852.18
4430.02 - Heating & Cooling Contracts	146.35	8,249.97	18,000.00	9,750.03
4430.03 - Snow Removal Contracts	0.00	0.00	2,500.00	2,500.00
4430.04 - Elevator Contracts	1,550.53	3,339.55	7,000.00	3,660.45
4430.05 - Landscape & Grounds Contracts	0.00	0.00	1,500.00	1,500.00
4430.06 - Unit Turnaround Contracts	1,275.00	4,265.00	19,000.00	14,735.00
4430.07 - Electrical Contracts	0.00	1,152.75	5,600.00	4,447.25
4430.08 - Plumbing Contracts	125.00	475.00	8,400.00	7,925.00
4430.09 - Extermination Contracts	1,459.00	8,229.00	6,000.00	(2,229.00)
4430.11 - Routine Maintenance Contracts	479.95	3,275.10	7,000.00	5,724.90
4430.12 - Miscellaneous Contracts	48.56	1,818.56	11,000.00	9,181.44
4433 - Employee Benefits - Maint.	6,592.14	25,630.15	69,492.00	43,861.85
4440 - Staff Training-Maintenance	0.00	0.00	2,000.00	2,000.00
4441 - Staff Travel-Maintenance	0.00	0.00	2,000.00	2,000.00
<b>Total Maintenance</b>	27,703.15	110,678.77	327,985.00	217,306.23
<b>Protective Services</b>				
4480 - Security Contract Costs	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>
<b>Total Protective Services</b>	0.00	0.00	3,500.00	3,500.00
<b>General Expense</b>				
4510 - Insurance	6,760.34	27,048.96	81,000.00	53,951.04
4520 - Payment in Lieu of Taxes	3,290.00	13,160.00	39,480.00	26,320.00
4550 - Compensated Absences	0.00	0.00	5,500.00	5,500.00
4570 - Collection Losses	0.00	0.00	30,000.00	30,000.00
4580 - Interest Expense	<u>6,100.07</u>	<u>24,488.95</u>	<u>71,567.00</u>	<u>47,078.05</u>
<b>Total General Expense</b>	16,150.41	64,697.91	227,547.00	162,849.09
<b>Total Routine Expense</b>	108,479.56	403,629.19	1,184,236.00	780,606.81
<b>Non-Routine Expense</b>				
<b>Extraordinary Maintenance</b>				
<b>Total Extraordinary Maint</b>	0.00	0.00	0.00	0.00
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses</b>	0.00	0.00	0.00	0.00
<b>Total Non-Routine Expense</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>108,479.56</u>	<u>403,629.19</u>	<u>1,184,236.00</u>	<u>780,606.81</u>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 4 Months Ended April 30, 2017**

Units	1 Month Ended	4 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>April 30, 2017</u>	<u>April 30, 2017</u>		
<b>Operating Income (Loss)</b>	(15,652.69)	(45,268.91)	2,719.00	47,987.91
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	24,750.00	99,000.00	0.00	(99,000.00)
<b>Total Depreciation Expense</b>	24,750.00	99,000.00	0.00	(99,000.00)
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	0.00	1,009.75	0.00	(1,009.75)
<b>Total Surplus Credits &amp; Charges</b>	0.00	1,009.75	0.00	(1,009.75)
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,443.78	9,697.64	31,245.00	21,547.36
7511 - Principal Payments - F150	379.37	1,506.29	0.00	(1,506.29)
7520 - Replacement of Equipment	375.00	5,210.60	5,000.00	(210.60)
7540 - Betterments and Additions	0.00	1,082.00	0.00	(1,082.00)
7590 - Operating Expenditures-Contra	(3,198.15)	(17,496.53)	(36,245.00)	(18,748.47)
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>(18,471.47)</u>	<u>(62,268.90)</u>	<u>(33,526.00)</u>	28,742.90
<b>GAAP Net Income (Loss)</b>	<u>(40,402.69)</u>	<u>(145,278.66)</u>	<u>2,719.00</u>	
<b>Occupancy Percentage</b>				
9996 - Unit Months Leased	195.00	794.00		
9998 - Unit Months Available	214.00	856.00		
<b>Total Occupancy Percentage</b>	<u>91.12%</u>	<u>92.76%</u>		
<b>UNP as of: April 30, 2017</b>		<b>288,218.64</b>		

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Capital Fund 501-16  
Statement of Revenue & Expense  
For the 1 Month and 4 Months Ended April 30, 2017**

*1016*	1 Month Ended <u>April 30, 2017</u>	4 Months Ended <u>April 30, 2017</u>
<b>Revenues - HUD PHA Grants</b>		
3401.3 - Capital Grants	0.00	2,000.00
<b>Total HUD PHA Grants</b>	0.00	2,000.00
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	0.00	0.00
<b>Total Operating Income</b>	0.00	2,000.00
<b>Operating Expenses</b>		
<b>Administration</b>		
<b>Total Administration</b>	0.00	0.00
<b>Ordinary Maint. &amp; Operation</b>		
<b>Total Ordinary Maint &amp; Oper</b>	0.00	0.00
<b>Depreciation Expense</b>		
<b>Total Depreciation Expense</b>	0.00	0.00
<b>Total Operating Expenses</b>	0.00	0.00
<b>Net Income/(Loss)</b>	0.00	2,000.00

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

See Accountants' Compilation Report

**Manistee Housing Commission**  
**Capital Fund 501-16**

Program ID:

MI33P078501-16  
 \*\*1516\*\*

**1 Month**  
**Ended**      **CUMULATIVE**  
**April 30, 2017**      **April 30, 2017**      **BUDGET**      **OVER/UNDER**

<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 29,680.00	\$ 29,680.00	\$ 0.00
1408 - Management Improvements	0.00	16,928.43	21,200.00	4,271.57
1410 - Administration	0.00	21,200.00	21,200.00	0.00
<b>Total Administration</b>	<u>0.00</u>	<u>67,808.43</u>	<u>72,080.00</u>	<u>4,271.57</u>
<b>A &amp; E</b>				
1430 - A & E Fees	0.00	7,120.11	15,000.00	7,879.89
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>7,120.11</u>	<u>15,000.00</u>	<u>7,879.89</u>
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	0.00	26,299.79	109,918.00	83,618.30
1460.99 - Dwelling Structures-Soft Costs	0.00	6,785.06	0.00	(6,785.06)
<b>Total Dwelling Structures</b>	<u>0.00</u>	<u>33,084.76</u>	<u>109,918.00</u>	<u>76,833.24</u>
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
1475 - Nondwelling Equipment	0.00	0.00	15,000.00	15,000.00
<b>Total Nondwelling Equip.</b>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	<u>0.00</u>	<u>108,013.30</u>	<u>211,998.00</u>	<u>103,984.70</u>
<b>1600 - CFP Funding</b>	<u>0.00</u>	<u>108,013.30</u>	<u>211,998.00</u>	<u>103,984.70</u>
<b>Over/(Under) Funding</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

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

Date	Reference	T	Account	Description	Amount	Reference Total
03/27/17	8365		10011122	██████████	13.00	
03/27/17	8365		10012114	██████████	394.00	407.00
04/03/17	8366	V	10014185	AT & T Long Distance	218.31	218.31
04/03/17	8367		10014185	AT & T Mobile	957.15	957.15
04/03/17	8368	V	10014420	Blarney Castle Fleet Program	136.79	136.79
04/03/17	8369	V	10014190.3	CDM Mobile Shredding, Inc	45.00	45.00
04/03/17	8370	V	10014310	City of Manistee	4,021.42	4,021.42
04/03/17	8371		10012137	City of Manistee	32,867.14	32,867.14
04/03/17	8372	V	10014320	Consumers Energy	7,824.91	7,824.91
04/03/17	8373		10011122	Consumers Energy	108.37	108.37
04/03/17	8374	V	10014330	DTE Energy	943.46	943.46
04/03/17	8375	V	10014190.5	Equifax	54.05	54.05
04/03/17	8376	V	10014420	Fastenal Company	975.41	975.41
04/03/17	8377	V	10012133	Ford Credit	379.37	
04/03/17	8377	V	10014580	Ford Credit	101.66	
04/03/17	8377	V	10017511	Ford Credit	379.37	
04/03/17	8377	V	10017590	Ford Credit	(379.37)	481.03
04/03/17	8378	V	10014430.09	Griffin Pest Solutions	1,028.00	1,028.00
04/03/17	8379		10011400.8	Gunberg's Appliances, Inc.	375.00	
04/03/17	8379		10014420	Gunberg's Appliances, Inc.	169.00	
04/03/17	8379		10017520	Gunberg's Appliances, Inc.	375.00	
04/03/17	8379		10017590	Gunberg's Appliances, Inc.	(375.00)	544.00
04/03/17	8380	V	10014430.06	Haglund's Floor Covering	1,275.00	1,275.00
04/03/17	8381		10014190.3	HAPA	1,235.00	1,235.00
04/03/17	8382	V	10014190.3	Housing Data Systems	200.00	200.00
04/03/17	8383	V	10014420	HD Supply Facilities Mtce	954.74	954.74
04/03/17	8384		10014430.11	Manistee Ford	34.95	34.95
04/03/17	8385		10014430.12	Manistee Tire Service	21.00	21.00
04/03/17	8386		10012114	██████████	4.50	4.50
04/03/17	8387		10012114	██████████	86.50	86.50
04/03/17	8388	V	10014130	Mika Meyers Beckett & Jones PLC	701.37	701.37
04/03/17	8389	V	10014190.1	Nan McKay & Associates, Inc.	175.00	175.00
04/03/17	8390	V	10014190.5	The Pioneer Group	151.80	151.80
04/03/17	8391	V	10014190.3	Pitney Bowes	405.96	405.96
04/03/17	8392		10014190.5	PNC Bank	1,413.40	1,413.40

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

Date	Reference	T	Account	Description	Amount	Reference Total
04/03/17	8393	V	10014182	Principal Financial Group	592.62	
04/03/17	8393	V	10014433	Principal Financial Group	671.42	1,264.04
04/03/17	8394	V	10014430.04	Schindler Elevator Corp.	1,550.53	1,550.53
04/03/17	8395	V	10014420	Sherwin-Williams Co.	414.34	414.34
04/03/17	8396	V	10014190.4	Staples	1,271.93	1,271.93
04/03/17	8397	V	10014420	State Industrial Products	484.50	484.50
04/03/17	8398	V	10014182	Sun Life Financial	390.19	
04/03/17	8398	V	10014433	Sun Life Financial	226.48	616.67
04/03/17	8399		10014190.3	U.S. Bank Equipment Finance	998.54	998.54
04/03/17	8400	V	10014182	VSP	112.31	
04/03/17	8400	V	10014433	VSP	121.44	233.75
04/03/17	8401	V	10012131	Byline Bank	2,443.78	
04/03/17	8401	V	10014580	Byline Bank	5,998.41	
04/03/17	8401	V	10017510	Byline Bank	2,443.78	
04/03/17	8401	V	10017590	Byline Bank	(2,443.78)	8,442.19
04/03/17	8402	V	10014221	██████████	100.00	100.00
04/03/17	8403	V	10014221	██████████	200.00	200.00
04/03/17	8404		10014221	██████████	100.00	100.00
04/03/17	8405		10014221	██████████	200.00	200.00
04/03/17	8406	V	10014190.3	The Nelrod Company	199.00	199.00
04/11/17	8407	V	10014510	AmTrust North America Inc	723.00	723.00
04/11/17	8408	V	10014185	AT & T	711.93	711.93
04/11/17	8409		10014420	Cadillac Plumbing & Heating Supply Co., Inc.	181.76	181.76
04/11/17	8410	V	10014185	Charter Business	123.19	
04/11/17	8410	V	10014230	Charter Business	5,481.59	5,604.78
04/11/17	8411	V	10014320	Consumers Energy	74.85	74.85
04/11/17	8412	V	10014430.11	Crystal Lock & Supply	445.00	445.00
04/11/17	8413		10014430.02	Custom Sheet Metal & Heating	146.35	146.35
04/11/17	8414	V	10014330	DTE Energy	1,278.91	1,278.91
04/11/17	8415		10014430.08	Forbes Sanitation & Excavation, Inc.	125.00	125.00
04/11/17	8416	V	10014430.12	Grand Rental Station	27.56	27.56
04/11/17	8417	V	10014430.09	Griffin Pest Solutions	431.00	431.00
04/11/17	8418	V	10014420	HD Supply Facilities Mtce	569.35	569.35
04/11/17	8419	V	10014190.5	McCardel Water Conditioning	38.00	38.00
04/11/17	8420	V	10014190.3	Next IT	1,950.10	1,950.10

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

Date	Reference	T	Account	Description	Amount	Reference Total
04/11/17	8421		10014190.3	Nuance	602.70	602.70
04/11/17	8422	V	10014420	Olson Lumber Company	2,331.27	2,331.27
04/11/17	8423	V	10014420	Sherwin-Williams Co.	414.34	414.34
04/11/17	8424	V	10014420	Wahr Hardware	235.90	235.90
04/11/17	8425		10011129	Dale Priester	1,254.52	1,254.52
04/13/17	8426	V	10011690	Void Check	0.00	
04/13/17	8427		10011122	Consumers Energy	229.31	229.31
04/28/17	8428	V	10014430.01	Allied Waste Services	1,411.50	1,411.50
04/28/17	8429	V	10014185	AT & T Long Distance	86.35	86.35
04/28/17	8430	V	10014320	Consumers Energy	6,031.74	6,031.74
04/28/17	8431		10011122	Consumers Energy	74.99	74.99
04/28/17	8432	V	10014330	DTE Energy	946.90	946.90
04/28/17	8433		10012114	██████████	55.00	55.00
04/28/17	8434	V	10014190.5	Equifax	114.50	114.50
04/28/17	8435	V	10014190.3	Housing Data Systems	2,794.00	2,794.00
04/28/17	8436	V	10014190.3	Kushner & Company	100.00	100.00
04/28/17	8437	V	10014130	Mika Meyers Beckett & Jones PLC	1,123.60	1,123.60
04/28/17	8438	V	10014190.5	The PI Company	315.55	315.55
04/28/17	8439	V	10014190.3	Pitney Bowes	404.40	404.40
04/28/17	8440	V	10014182	Principal Financial Group	592.62	
04/28/17	8440	V	10014433	Principal Financial Group	671.42	1,264.04
04/28/17	8441	V	10014182	Sun Life Financial	376.60	
04/28/17	8441	V	10014433	Sun Life Financial	226.48	603.08
04/28/17	8442		10014190.3	U.S. Bank Equipment Finance	1,033.54	1,033.54
04/28/17	8443	V	10014182	VSP	112.31	
04/28/17	8443	V	10014433	VSP	121.44	233.75
04/30/17	MI078		10011111.2	Checks 8365 - 8443	(107,315.32)	(107,315.32)
				Transaction Balance		<u>0.00</u>

Total Debits 110,513.47      Total Credits 110,513.47      A/C Hash Total 971367063.950

Number of Transactions      97

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

Date	Reference	T	Account	Description	Amount	Reference Total
04/30/17	110		10011111.2	April Cash Receipts	44,024.41	
04/30/17	110		10011122	April TAR Collections	(40,185.03)	
04/30/17	110		10011122.1	April Bad Debt Collections	(52.53)	
04/30/17	110		10011129	Repayment - Priester	(153.29)	
04/30/17	110		10011129	Reimbursement - Priester	(1,254.52)	
04/30/17	110		10012114	April Security Deposit Collections	(629.00)	
04/30/17	110		10013690.4	Laundry Revenue	(1,750.04)	
04/30/17	111		10011111.2	Operating Subsidy	74,231.00	
04/30/17	111		10011125	Operating Subsidy	(29,925.00)	
04/30/17	111		10013401.2	Operating Subsidy	(44,306.00)	
04/30/17	112		10011111.2	Sweep Interest	60.07	
04/30/17	112		10011111.2	NOW Interest	0.19	
04/30/17	112		10011111.3	HRA Interest	0.37	
04/30/17	112		10011111.4	MM Savings Interest	3.97	
04/30/17	112		10013610	Interest Income	(64.60)	
04/30/17	113		10011111.3	Reimbursement - McIntyre	245.00	
04/30/17	113		10014182	Reimbursement - McIntyre	(245.00)	
					Transaction Balance	<u>0.00</u>

Total Debits 118,565.01      Total Credits 118,565.01      A/C Hash Total 170200403.500

Number of Transactions      17

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

Date	Reference	T	Account	Description	Amount	Reference Total
04/30/17	330		10011122	To record charges to tenants per April 2017 Statement of Operations.	46,706.23	
04/30/17	330		10013110	To record charges to tenants per April 2017 Statement of Operations.	(39,172.00)	
04/30/17	330		10013120	To record charges to tenants per April 2017 Statement of Operations.	(587.03)	
04/30/17	330		10013689	To record charges to tenants per April 2017 Statement of Operations.	(4,545.00)	
04/30/17	330		10013690	To record charges to tenants per April 2017 Statement of Operations.	(2,402.20)	
04/30/17	331		10011122	To record transfers of security deposits to A/R per April 2017 Statement of Operations.	(1,083.00)	
04/30/17	331		10012114	To record transfers of security deposits to A/R per April 2017 Statement of Operations.	1,083.00	
04/30/17	332		10011111.2	To record MERS contribution per April 2017 bank statement.	(1,324.23)	
04/30/17	332		10011701	To record MERS contribution per April 2017 bank statement.	59.04	
04/30/17	332		10012117.5	To record MERS contribution per April 2017 bank statement.	1,265.19	
04/30/17	333		10011111.2	To record Deluxe Bus Systems debit per April 2017 bank statement.	(55.67)	
04/30/17	333		10014190.4	To record Deluxe Bus Systems debit per April 2017 bank statement.	55.67	
04/30/17	334		10011111.3	To record HRA transactions per April 2017 bank statement.	(319.84)	
04/30/17	334		10012117.12	To record HRA transactions per April 2017 bank statement.	319.84	
04/30/17	335		10011111.4	To record service charge per April 2017 bank statement.	(7.00)	
04/30/17	335		10014190.5	To record service charge per April 2017 bank statement.	7.00	
04/30/17	336		10011111.2	To record April 2017 payroll transactions per MyPay reports & bank statement.	(20,157.77)	
04/30/17	336		10012117.12	To record April 2017 payroll transactions per MyPay reports & bank statement.	(380.00)	
04/30/17	336		10012117.4	To record April 2017 payroll transactions per MyPay reports & bank statement.	(1,218.84)	
04/30/17	336		10012117.5	To record April 2017 payroll transactions per MyPay reports & bank statement.	(1,254.73)	
04/30/17	336		10012117.6	To record April 2017 payroll transactions per MyPay reports & bank statement.	(3.00)	
04/30/17	336		10012117.9	To record April 2017 payroll transactions per MyPay reports & bank statement.	(122.54)	
04/30/17	336		10014110	To record April 2017 payroll transactions per MyPay reports & bank statement.	13,164.56	
04/30/17	336		10014182	To record April 2017 payroll transactions per MyPay reports & bank statement.	1,281.45	
04/30/17	336		10014190.3	To record April 2017 payroll transactions per MyPay reports & bank statement.	97.25	
04/30/17	336		10014410	To record April 2017 payroll transactions per MyPay reports & bank statement.	7,747.72	
04/30/17	336		10014433	To record April 2017 payroll transactions per MyPay reports & bank statement.	845.90	

**Manistee Housing Commission  
Journal Entry - PH Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
04/30/17	337		10011111.2	To record SHWF debit for payment of health insurance per April 2017 bank statement.	(8,386.67)	
04/30/17	337		10012117.4	To record SHWF debit for payment of health insurance per April 2017 bank statement.	1,218.84	
04/30/17	337		10014182	To record SHWF debit for payment of health insurance per April 2017 bank statement.	3,460.27	
04/30/17	337		10014433	To record SHWF debit for payment of health insurance per April 2017 bank statement.	3,707.56	
04/30/17	A1	S	10019998	To record unit months available.	214.00	
04/30/17	A1	S	10019999	To record unit months available.	(214.00)	
04/30/17	A2	S	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
04/30/17	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
04/30/17	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,750.00)	
04/30/17	A3	S	10014800	To record estimated monthly depreciation expense.	24,750.00	
04/30/17	RT1	S	10019996	To record units leased.	195.00	
04/30/17	RT1	S	10019997	To record units leased.	(195.00)	
04/30/17	RT2	S	10011211	To record monthly insurance write off.	(6,037.34)	
04/30/17	RT2	S	10014510	To record monthly insurance write off.	6,037.34	
					Transaction Balance	<u>0.00</u>
Total Debits			<u>115,505.86</u>	Total Credits	<u>115,505.86</u>	A/C Hash Total <u>410550165.190</u>
Number of Transactions			41			

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Payroll Vendor Disbursements Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
04/05/17	13154	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
04/05/17	13155	V	10012117.6	United Steel Workers	3.00	3.00
04/05/17	13156	V	10012117.9	United Steel Workers	61.13	61.13
04/19/17	13157	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
04/19/17	13158	V	10012117.9	United Steel Workers	61.41	61.41
04/30/17	MI078		10011111.2	Cash Disbursements	(505.54)	(505.54)
					Transaction Balance	<u>0.00</u>
Total Debits		<u>505.54</u>		Total Credits	<u>505.54</u>	
				A/C Hash Total	<u>60069687.200</u>	
Number of Transactions		6				

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011111.2 NOW Account</b>				310,827.60		
04/30/17	110		April Cash Receipts		44,024.41	
04/30/17	111		Operating Subsidy		74,231.00	
04/30/17	112		NOW Interest		0.19	
04/30/17	112		Sweep Interest		60.07	
04/30/17	332		To record MERS contribution per April 2017 bank statement.		(1,324.23)	
04/30/17	333		To record Deluxe Bus Systems debit per April 2017 bank statement.		(55.67)	
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		(20,157.77)	
04/30/17	337		To record SHWF debit for payment of health insurance per April 2017 bank statement.		(8,386.67)	
04/30/17	MI078		Checks 8365 - 8443		(107,315.32)	
04/30/17	MI078		Cash Disbursements		(505.54)	
					<u>(19,429.53)</u>	<u>291,398.07</u>
<b>10011111.3 HRA Account</b>				9,447.28		
04/30/17	112		HRA Interest		0.37	
04/30/17	113		Reimbursement - McIntyre		245.00	
04/30/17	334		To record HRA transactions per April 2017 bank statement.		(319.84)	
04/05/17	13154	V	CMHC - West Shore FSA		190.00	
04/19/17	13157	V	CMHC - West Shore FSA		190.00	
					<u>305.53</u>	<u>9,752.81</u>
<b>10011111.4 Money Market Savings</b>				51,772.92		
04/30/17	112		MM Savings Interest		3.97	
04/30/17	335		To record service charge per April 2017 bank statement.		(7.00)	
					<u>(3.03)</u>	<u>51,769.89</u>
<b>10011117 Petty Cash Fund</b>				250.00		
					<u>0.00</u>	<u>250.00</u>
<b>10011118 Change Fund</b>				50.00		
					<u>0.00</u>	<u>50.00</u>
<b>10011122 Tenants Accounts Receivable</b>				12,847.08		
04/30/17	110		April TAR Collections		(40,185.03)	
04/30/17	330		To record charges to tenants per April 2017 Statement of Operations.		46,706.23	
04/30/17	331		To record transfers of security deposits to A/R per April 2017 Statement of Operations.		(1,083.00)	
03/27/17	8365		██████████		13.00	
04/03/17	8373		Consumers Energy		108.37	
04/13/17	8427		Consumers Energy		229.31	
04/28/17	8431		Consumers Energy		74.99	
					<u>5,863.87</u>	<u>18,710.95</u>
<b>10011122.1 Allowance for Doubtful Accounts</b>				(3,510.10)		
04/30/17	110		April Bad Debt Collections		(52.53)	
					<u>(52.53)</u>	<u>(3,562.63)</u>
<b>10011125 Accounts Receivable - HUD</b>				29,925.00		
04/30/17	111		Operating Subsidy		(29,925.00)	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10011125</b>		<b>Accounts Receivable - HUD (cont.)</b>			
					<u>(29,925.00)</u>	<u>0.00</u>
	<b>10011129</b>		<b>Accounts Receivable-Other</b>	153.29		
04/30/17	110		Repayment - Priester		(153.29)	
04/30/17	110		Reimbursement - Priester		(1,254.52)	
04/11/17	8425		Dale Priester		<u>1,254.52</u>	
					<u>(153.29)</u>	<u>0.00</u>
	<b>10011211</b>		<b>Prepaid Insurance</b>	13,131.94		
04/30/17	RT2	S	To record monthly insurance write off.		(6,037.34)	
					<u>(6,037.34)</u>	<u>7,094.60</u>
	<b>10011400</b>		<b>Construction in Progress-CFP</b>	2,000.00		
					<u>0.00</u>	<u>2,000.00</u>
	<b>10011400.6</b>		<b>Land</b>	360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
	<b>10011400.61</b>		<b>Land Improvements</b>	89,807.07		
					<u>0.00</u>	<u>89,807.07</u>
	<b>10011400.7</b>		<b>Buildings</b>	4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
	<b>10011400.71</b>		<b>Building Improvements</b>	5,358,094.21		
					<u>0.00</u>	<u>5,358,094.21</u>
	<b>10011400.72</b>		<b>Non-dwelling Structures</b>	7,050.00		
					<u>0.00</u>	<u>7,050.00</u>
	<b>10011400.8</b>		<b>Furn., Equip., Mach.-Dwellings</b>	256,676.20		
04/03/17	8379		Gunberg's Appliances, Inc.		375.00	
					<u>375.00</u>	<u>257,051.20</u>
	<b>10011400.9</b>		<b>Furn., Equip., Mach.-Admin</b>	555,959.82		
					<u>0.00</u>	<u>555,959.82</u>
	<b>10011400.95</b>		<b>Accumulated Depreciation-ALL</b>	(8,250,465.56)		
04/30/17	A3	S	To record estimated monthly depreciation expense.		(24,750.00)	
					<u>(24,750.00)</u>	<u>(8,275,215.56)</u>
	<b>10011690</b>		<b>Undistributed Debits</b>	0.00		
04/13/17	8426	V	Void Check		0.00	
					<u>0.00</u>	<u>0.00</u>
	<b>10011701</b>		<b>Deferred Outflows</b>	43,780.20		

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011701 Deferred Outflows (cont.)</b>						
04/30/17	332		To record MERS contribution per April 2017 bank statement.		59.04	
					<u>59.04</u>	<u>43,839.24</u>
<b>10012111 Vendors and Contractors</b>				(30,009.32)		
					<u>0.00</u>	<u>(30,009.32)</u>
<b>10012114 Tenant Security Deposits</b>				(46,421.00)		
04/30/17	110		April Security Deposit Collections		(629.00)	
04/30/17	331		To record transfers of security deposits to A/R per April 2017 Statement of Operations.		1,083.00	
03/27/17	8365		██████████		394.00	
04/03/17	8386		██████████		4.50	
04/03/17	8387		██████████		86.50	
04/28/17	8433		██████████		55.00	
					<u>994.00</u>	<u>(45,427.00)</u>
<b>10012117.12 FSA Withheld</b>				0.00		
04/30/17	334		To record HRA transactions per April 2017 bank statement.		319.84	
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		(380.00)	
					<u>(60.16)</u>	<u>(60.16)</u>
<b>10012117.4 125 Medical Withheld</b>				0.00		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		(1,218.84)	
04/30/17	337		To record SHWF debit for payment of health insurance per April 2017 bank statement.		1,218.84	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.5 Pension Withheld</b>				(1,265.19)		
04/30/17	332		To record MERS contribution per April 2017 bank statement.		1,265.19	
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		(1,254.73)	
					<u>10.46</u>	<u>(1,254.73)</u>
<b>10012117.6 PAC Withheld</b>				0.00		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		(3.00)	
04/05/17	13155	V	United Steel Workers		3.00	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.9 Union Dues Withheld</b>				0.00		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		(122.54)	
04/05/17	13156	V	United Steel Workers		61.13	
04/19/17	13158	V	United Steel Workers		61.41	
					<u>0.00</u>	<u>0.00</u>
<b>10012119.2 Interfund Payble - DVG</b>				(1,935.90)		
					<u>0.00</u>	<u>(1,935.90)</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10012131</b>		<b>EPC Loan - Current</b>	(23,990.87)		
04/03/17	8401	V	Byline Bank		2,443.78	
					<u>2,443.78</u>	<u>(21,547.09)</u>
	<b>10012132</b>		<b>EPC Loan - Noncurrent</b>	(1,101,127.74)		
					<u>0.00</u>	<u>(1,101,127.74)</u>
	<b>10012133</b>		<b>Capital Lease - 2016 F250 - Current</b>	(3,482.83)		
04/03/17	8377	V	Ford Credit		379.37	
					<u>379.37</u>	<u>(3,103.46)</u>
	<b>10012135</b>		<b>Accrued Salaries and Wages</b>	(5,336.86)		
					<u>0.00</u>	<u>(5,336.86)</u>
	<b>10012135.1</b>		<b>Accrued Comp. Absences-Current</b>	(20,831.82)		
					<u>0.00</u>	<u>(20,831.82)</u>
	<b>10012135.3</b>		<b>Accrued Comp. Absences-Non Current</b>	(6,996.79)		
					<u>0.00</u>	<u>(6,996.79)</u>
	<b>10012137</b>		<b>Payments in Lieu of Taxes</b>	(42,737.14)		
04/03/17	8371		City of Manistee		32,867.14	
04/30/17	A2	S	To record estimated monthly PILOT expense.		(3,290.00)	
					<u>29,577.14</u>	<u>(13,160.00)</u>
	<b>10012138</b>		<b>Net Pension Liability</b>	(7,578.00)		
					<u>0.00</u>	<u>(7,578.00)</u>
	<b>10012139</b>		<b>Capital Lease - 2016 F250 - Non Current</b>	(17,020.14)		
					<u>0.00</u>	<u>(17,020.14)</u>
	<b>10012806</b>		<b>Unrestricted Net Position</b>	(350,487.54)		
					<u>0.00</u>	<u>(350,487.54)</u>
	<b>10012806.1</b>		<b>Invested in Capital Assets</b>	(1,949,239.17)		
					<u>0.00</u>	<u>(1,949,239.17)</u>
	<b>10012820</b>		<b>HUD Operating Reserve - Memo</b>	(350,487.54)		
					<u>0.00</u>	<u>(350,487.54)</u>
	<b>10012820.1</b>		<b>HUD Operating Reserve-Contra</b>	350,487.54		
					<u>0.00</u>	<u>350,487.54</u>
	<b>10013110</b>		<b>Dwelling Rental Revenue</b>	(126,504.00)		
04/30/17	330		To record charges to tenants per April 2017 Statement of Operations.		(39,172.00)	
					<u>(39,172.00)</u>	<u>(165,676.00)</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10013120</b>		<b>Tenant Revenue - Excess Utilities</b>	(2,189.84)		
04/30/17	330		To record charges to tenants per April 2017 Statement of Operations.		(587.03)	
					<u>(587.03)</u>	<u>(2,776.87)</u>
	<b>10013401.2</b>		<b>Operating Subsidy</b>	(105,005.00)		
04/30/17	111		Operating Subsidy		(44,306.00)	
					<u>(44,306.00)</u>	<u>(149,311.00)</u>
	<b>10013610</b>		<b>Interest Income</b>	(233.85)		
04/30/17	112		Interest Income		(64.60)	
					<u>(64.60)</u>	<u>(298.45)</u>
	<b>10013689</b>		<b>Tenant Revenue - Cable TV</b>	(13,867.35)		
04/30/17	330		To record charges to tenants per April 2017 Statement of Operations.		(4,545.00)	
					<u>(4,545.00)</u>	<u>(18,412.35)</u>
	<b>10013690</b>		<b>Tenant Revenue - Other</b>	(5,573.66)		
04/30/17	330		To record charges to tenants per April 2017 Statement of Operations.		(2,402.20)	
					<u>(2,402.20)</u>	<u>(7,975.86)</u>
	<b>10013690.1</b>		<b>Other Revenue</b>	(36.25)		
					<u>0.00</u>	<u>(36.25)</u>
	<b>10013690.4</b>		<b>Laundry Revenue</b>	(2,123.46)		
04/30/17	110		Laundry Revenue		(1,750.04)	
					<u>(1,750.04)</u>	<u>(3,873.50)</u>
	<b>10013690.7</b>		<b>Management Fee - DVG</b>	(10,000.00)		
					<u>0.00</u>	<u>(10,000.00)</u>
	<b>10014110</b>		<b>Administrative Wages</b>	39,436.15		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		13,164.56	
					<u>13,164.56</u>	<u>52,600.71</u>
	<b>10014130</b>		<b>Legal Expense</b>	2,914.08		
04/03/17	8388	V	Mika Meyers Beckett & Jones PLC		701.37	
04/28/17	8437	V	Mika Meyers Beckett & Jones PLC		1,123.60	
					<u>1,824.97</u>	<u>4,739.05</u>
	<b>10014150</b>		<b>Travel Expense</b>	145.90		
					<u>0.00</u>	<u>145.90</u>
	<b>10014170</b>		<b>Accounting Fees</b>	2,465.64		
					<u>0.00</u>	<u>2,465.64</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014182 Employee Benefits - Admin</b>				19,231.36		
04/30/17	113		Reimbursement - McIntyre		(245.00)	
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		1,281.45	
04/30/17	337		To record SHWF debit for payment of health insurance per April 2017 bank statement.		3,460.27	
04/03/17	8393	V	Principal Financial Group		592.62	
04/03/17	8398	V	Sun Life Financial		390.19	
04/03/17	8400	V	VSP		112.31	
04/28/17	8440	V	Principal Financial Group		592.62	
04/28/17	8441	V	Sun Life Financial		376.60	
04/28/17	8443	V	VSP		112.31	
					<u>6,673.37</u>	<u>25,904.73</u>
<b>10014185 Telephone</b>				5,466.79		
04/03/17	8366	V	AT & T Long Distance		218.31	
04/03/17	8367		AT & T Mobile		957.15	
04/11/17	8408	V	AT & T		711.93	
04/11/17	8410	V	Charter Business		123.19	
04/28/17	8429	V	AT & T Long Distance		86.35	
					<u>2,096.93</u>	<u>7,563.72</u>
<b>10014190.1 Publications</b>				0.00		
04/03/17	8389	V	Nan McKay & Associates, Inc.		175.00	
					<u>175.00</u>	<u>175.00</u>
<b>10014190.2 Membership Dues and Fees</b>				879.00		
					<u>0.00</u>	<u>879.00</u>
<b>10014190.3 Admin Service Contracts</b>				14,989.03		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		97.25	
04/03/17	8369	V	CDM Mobile Shredding, Inc		45.00	
04/03/17	8381		HAPA		1,235.00	
04/03/17	8382	V	Housing Data Systems		200.00	
04/03/17	8391	V	Pitney Bowes		405.96	
04/03/17	8399		U.S. Bank Equipment Finance		998.54	
04/03/17	8406	V	The Nelrod Company		199.00	
04/11/17	8420	V	Next IT		1,950.10	
04/11/17	8421		Nuance		602.70	
04/28/17	8435	V	Housing Data Systems		2,794.00	
04/28/17	8436	V	Kushner & Company		100.00	
04/28/17	8439	V	Pitney Bowes		404.40	
04/28/17	8442		U.S. Bank Equipment Finance		1,033.54	
					<u>10,065.49</u>	<u>25,054.52</u>
<b>10014190.4 Office Supplies</b>				1,530.62		
04/30/17	333		To record Deluxe Bus Systems debit per April 2017 bank statement.		55.67	
04/03/17	8396	V	Staples		1,271.93	
					<u>1,327.60</u>	<u>2,858.22</u>
<b>10014190.5 Other Sundry-Misc.</b>				3,869.29		
04/30/17	335		To record service charge per April 2017 bank statement.		7.00	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014190.5 Other Sundry-Misc. (cont.)</b>						
04/03/17	8375	V	Equifax		54.05	
04/03/17	8390	V	The Pioneer Group		151.80	
04/03/17	8392		PNC Bank		1,413.40	
04/11/17	8419	V	McCardel Water Conditioning		38.00	
04/28/17	8434	V	Equifax		114.50	
04/28/17	8438	V	The PI Company		315.55	
					<u>2,094.30</u>	<u>5,963.59</u>
<b>10014221 Resident Employee Stipend</b>				1,740.32		
04/03/17	8402	V	██████████		100.00	
04/03/17	8403	V	██████████		200.00	
04/03/17	8404		██████████		100.00	
04/03/17	8405		██████████		200.00	
					<u>600.00</u>	<u>2,340.32</u>
<b>10014230 Contract Costs-Cable &amp; Other</b>				16,185.39		
04/11/17	8410	V	Charter Business		5,481.59	
					<u>5,481.59</u>	<u>21,666.98</u>
<b>10014310 Water &amp; Sewer</b>				14,997.69		
04/03/17	8370	V	City of Manistee		4,021.42	
					<u>4,021.42</u>	<u>19,019.11</u>
<b>10014320 Electricity</b>				28,960.85		
04/03/17	8372	V	Consumers Energy		7,824.91	
04/11/17	8411	V	Consumers Energy		74.85	
04/28/17	8430	V	Consumers Energy		6,031.74	
					<u>13,931.50</u>	<u>42,892.35</u>
<b>10014330 Gas</b>				10,814.40		
04/03/17	8374	V	DTE Energy		943.46	
04/11/17	8414	V	DTE Energy		1,278.91	
04/28/17	8432	V	DTE Energy		946.90	
					<u>3,169.27</u>	<u>13,983.67</u>
<b>10014410 Maintenance Wages</b>				26,012.55		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		7,747.72	
					<u>7,747.72</u>	<u>33,760.27</u>
<b>10014420 Materials</b>				9,668.20		
04/03/17	8368	V	Blarney Castle Fleet Program		136.79	
04/03/17	8376	V	Fastenal Company		975.41	
04/03/17	8379		Gunberg's Appliances, Inc.		169.00	
04/03/17	8383	V	HD Supply Facilities Mtce		954.74	
04/03/17	8395	V	Sherwin-Williams Co.		414.34	
04/03/17	8397	V	State Industrial Products		484.50	
04/11/17	8409		Cadillac Plumbing & Heating Supply Co., Inc.		181.76	
04/11/17	8418	V	HD Supply Facilities Mtce		569.35	
04/11/17	8422	V	Olson Lumber Company		2,331.27	
04/11/17	8423	V	Sherwin-Williams Co.		414.34	
04/11/17	8424	V	Wahr Hardware		235.90	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014420 Materials (cont.)</b>					<u>6,867.40</u>	<u>16,535.60</u>
<b>10014430.01 Garbage Removal</b>				4,536.32		
04/28/17	8428	V	Allied Waste Services		<u>1,411.50</u>	
					<u>1,411.50</u>	<u>5,947.82</u>
<b>10014430.02 Heating &amp; Cooling Contracts</b>				8,103.62		
04/11/17	8413		Custom Sheet Metal & Heating		<u>146.35</u>	
					<u>146.35</u>	<u>8,249.97</u>
<b>10014430.04 Elevator Contracts</b>				1,789.02		
04/03/17	8394	V	Schindler Elevator Corp.		<u>1,550.53</u>	
					<u>1,550.53</u>	<u>3,339.55</u>
<b>10014430.06 Unit Turnaround Contracts</b>				2,990.00		
04/03/17	8380	V	Haglund's Floor Covering		<u>1,275.00</u>	
					<u>1,275.00</u>	<u>4,265.00</u>
<b>10014430.07 Electrical Contracts</b>				1,152.75		
					<u>0.00</u>	<u>1,152.75</u>
<b>10014430.08 Plumbing Contracts</b>				350.00		
04/11/17	8415		Forbes Sanitation & Excavation, Inc.		<u>125.00</u>	
					<u>125.00</u>	<u>475.00</u>
<b>10014430.09 Extermination Contracts</b>				6,770.00		
04/03/17	8378	V	Griffin Pest Solutions		1,028.00	
04/11/17	8417	V	Griffin Pest Solutions		431.00	
					<u>1,459.00</u>	<u>8,229.00</u>
<b>10014430.11 Routine Maintenance Contracts</b>				795.15		
04/03/17	8384		Manistee Ford		34.95	
04/11/17	8412	V	Crystal Lock & Supply		<u>445.00</u>	
					<u>479.95</u>	<u>1,275.10</u>
<b>10014430.12 Miscellaneous Contracts</b>				1,770.00		
04/03/17	8385		Manistee Tire Service		21.00	
04/11/17	8416	V	Grand Rental Station		<u>27.56</u>	
					<u>48.56</u>	<u>1,818.56</u>
<b>10014433 Employee Benefits - Maint.</b>				19,038.01		
04/30/17	336		To record April 2017 payroll transactions per MyPay reports & bank statement.		845.90	
04/30/17	337		To record SHWF debit for payment of health insurance per April 2017 bank statement.		3,707.56	
04/03/17	8393	V	Principal Financial Group		671.42	
04/03/17	8398	V	Sun Life Financial		226.48	
04/03/17	8400	V	VSP		121.44	
04/28/17	8440	V	Principal Financial Group		671.42	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014433 Employee Benefits - Maint. (cont.)</b>						
04/28/17	8441	V	Sun Life Financial		226.48	
04/28/17	8443	V	VSP		121.44	
					<u>6,592.14</u>	<u>25,630.15</u>
<b>10014510 Insurance</b>				20,288.62		
04/11/17	8407	V	AmTrust North America Inc		723.00	
04/30/17	RT2	S	To record monthly insurance write off.		6,037.34	
					<u>6,760.34</u>	<u>27,048.96</u>
<b>10014520 Payment in Lieu of Taxes</b>				9,870.00		
04/30/17	A2	S	To record estimated monthly PILOT expense.		3,290.00	
					<u>3,290.00</u>	<u>13,160.00</u>
<b>10014580 Interest Expense</b>				18,388.88		
04/03/17	8377	V	Ford Credit		101.66	
04/03/17	8401	V	Byline Bank		5,998.41	
					<u>6,100.07</u>	<u>24,488.95</u>
<b>10014800 Depreciation - Current Year</b>				74,250.00		
04/30/17	A3	S	To record estimated monthly depreciation expense.		24,750.00	
					<u>24,750.00</u>	<u>99,000.00</u>
<b>10016010 Prior Year Adj. - Affecting RR</b>				1,009.75		
					<u>0.00</u>	<u>1,009.75</u>
<b>10017510 Principal Payments - EPC</b>				7,253.86		
04/03/17	8401	V	Byline Bank		2,443.78	
					<u>2,443.78</u>	<u>9,697.64</u>
<b>10017511 Principal Payments - F150</b>				1,126.92		
04/03/17	8377	V	Ford Credit		379.37	
					<u>379.37</u>	<u>1,506.29</u>
<b>10017520 Replacement of Equipment</b>				4,835.60		
04/03/17	8379		Gunberg's Appliances, Inc.		375.00	
					<u>375.00</u>	<u>5,210.60</u>
<b>10017540 Betterments and Additions</b>				1,082.00		
					<u>0.00</u>	<u>1,082.00</u>
<b>10017590 Operating Expenditures-Contra</b>				(14,298.38)		
04/03/17	8377	V	Ford Credit		(379.37)	
04/03/17	8379		Gunberg's Appliances, Inc.		(375.00)	
04/03/17	8401	V	Byline Bank		(2,443.78)	
					<u>(3,198.15)</u>	<u>(17,496.53)</u>
<b>10019996 Unit Months Leased</b>				599.00		
04/30/17	RT1	S	To record units leased.		195.00	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10019996</b>		<b>Unit Months Leased (cont.)</b>		<u>195.00</u>	<u>794.00</u>
	<b>10019997</b>		<b>Unit Months Leased - Contra</b>	(599.00)		
04/30/17	RT1	S	To record units leased.		<u>(195.00)</u>	<u>(794.00)</u>
	<b>10019998</b>		<b>Unit Months Available</b>	642.00		
04/30/17	A1	S	To record unit months available.		<u>214.00</u>	
	<b>10019999</b>		<b>Unit Months Available - Contra</b>	(642.00)		
04/30/17	A1	S	To record unit months available.		<u>(214.00)</u>	<u>(856.00)</u>
	<b>10163401.3</b>		<b>Capital Grants</b>	(2,000.00)		
					<u>0.00</u>	<u>(2,000.00)</u>
	<b>15161406</b>		<b>Operations</b>	29,680.00		
					<u>0.00</u>	<u>29,680.00</u>
	<b>15161408</b>		<b>Management Improvements</b>	16,928.43		
					<u>0.00</u>	<u>16,928.43</u>
	<b>15161410</b>		<b>Administration</b>	21,200.00		
					<u>0.00</u>	<u>21,200.00</u>
	<b>15161430</b>		<b>A &amp; E Fees</b>	7,120.11		
					<u>0.00</u>	<u>7,120.11</u>
	<b>15161460</b>		<b>Dwelling Structures</b>	26,299.70		
					<u>0.00</u>	<u>26,299.70</u>
	<b>15161460.99</b>		<b>Dwelling Structures - Soft Costs</b>	6,785.06		
					<u>0.00</u>	<u>6,785.06</u>
	<b>15161600</b>		<b>CFP Funding</b>	108,013.30		
					<u>0.00</u>	<u>108,013.30</u>
	<b>15161699</b>		<b>CFP Funding - Contra</b>	(108,013.30)		
					<u>0.00</u>	<u>(108,013.30)</u>
	<b>15169800</b>		<b>CFP Cost - Contra</b>	(108,013.30)		
					<u>0.00</u>	<u>(108,013.30)</u>
Current Profit/(Loss)					<u>(40,402.69)</u>	<u>(143,278.66)</u>
Number of Transactions					161	

**Manistee Housing Commission  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		The General Ledger is in balance			<u>0.00</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 851620  
Statement Ending date: 04/30/17  
Checkbook Name: Public Housing Checking

**General Ledger**

Balance per General Ledger (Account 10011111.2) at 04/01/17	310,827.60
Activity for the month:	
Total Debits (Deposits and Credit Memos)	118,315.67
Total Credits (Checks and Debit Memos)	-137,745.20
Unreconciled General Ledger Balance at 04/30/17	<u>291,398.07</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 04/30/17	<u><u>291,398.07</u></u>

**Bank**

Balance per Bank Statement at 04/30/17	308,555.56
Total Additions (Deposits and Credit Memos in transit)	245.00
Total Subtractions (Checks and Debit Memos in transit)	-17,402.49
Total Bank Errors	0.00
Bank Balance Adjusted at 04/30/17	<u><u>291,398.07</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 04/01/17  
Statement Ending date: 04/30/17  
Checkbook Name: Public Housing Checking

**Statement Summary**

Beginning Balance				308,389.26
Deposits and Credit Memos				
111	04/30/17	10011125	Operating Subsidy	74,231.00
112	04/30/17	10011111.3	NOW Interest	60.26
107	03/31/17	10011122	March Cash Receipts	1,463.00
107	03/31/17	10011122	March Cash Receipts	2,099.00
110	04/30/17	10011122	April Cash Receipts	43,779.41
			Total	<u>121,632.67</u>

Checks and Debit Memos

332	04/30/17	10012117.5	To record MERS contribution per April 2017 bank statement.	(1,324.23)
333	04/30/17	10014190.4	To record Deluxe Bus Systems debit per April 2017 bank statement.	(55.67)
336	04/30/17	10014110	To record April 2017 payroll transactions per MyPay reports & banl	(20,157.77)
337	04/30/17	10012117.4	To record SHWF debit for payment of health insurance per April 20	(8,386.67)
8320	03/01/17	10012114	██████████	(156.50)
8334	03/01/17	10012114	Sierra Ronning & Michayla Hale	(55.50)
8365	03/27/17	10011122	██████████	(407.00)
8366	04/03/17	10014185	AT & T Long Distance	(218.31)
8367	04/03/17	10014185	AT & T Mobilie	(957.15)
8368	04/03/17	10014420	Blarney Castle Fleet Program	(136.79)
8369	04/03/17	10014190.3	CDM Mobile Shredding, Inc	(45.00)
8370	04/03/17	10014310	City of Manistee	(4,021.42)
8371	04/03/17	10012137	City of Manistee	(32,867.14)
8372	04/03/17	10014320	Consumers Energy	(7,824.91)
8373	04/03/17	10011122	Consumers Energy	(108.37)
8374	04/03/17	10014330	DTE Energy	(943.46)
8375	04/03/17	10014190.5	Equifax	(54.05)
8376	04/03/17	10014420	Fastenal Company	(975.41)
8377	04/03/17	10012133	Ford Credit	(481.03)
8378	04/03/17	10014430.09	Griffin Pest Solutions	(1,028.00)
8379	04/03/17	10014420	Gunberg's Appliances, Inc.	(544.00)
8380	04/03/17	10014430.06	Haglund's Floor Covering	(1,275.00)
8381	04/03/17	10014190.3	HAPA	(1,235.00)
8382	04/03/17	10014190.3	Housing Data Systems	(200.00)
8383	04/03/17	10014420	HD Supply Facilities Mtce	(954.74)
8384	04/03/17	10014430.11	Manistee Ford	(34.95)
8385	04/03/17	10014430.12	Manistee Tire Service	(21.00)
8388	04/03/17	10014130	Mika Meyers Beckett & Jones PLC	(701.37)
8389	04/03/17	10014190.1	Nan McKay & Associates, Inc.	(175.00)
8390	04/03/17	10014190.5	The Pioneer Group	(151.80)
8391	04/03/17	10014190.3	Pitney Bowes	(405.96)
8392	04/03/17	10014190.5	PNC Bank	(1,413.40)
8393	04/03/17	10014182	Principal Financial Group	(1,264.04)
8394	04/03/17	10014430.04	Schindler Elevator Corp.	(1,550.53)
8395	04/03/17	10014420	Sherwin-Williams Co.	(414.34)
8396	04/03/17	10014190.4	Staples	(1,271.93)
8397	04/03/17	10014420	State Industrial Products	(484.50)
8398	04/03/17	10014182	Sun Life Financial	(616.67)
8399	04/03/17	10014190.3	U.S. Bank Equipment Finance	(998.54)
8400	04/03/17	10014182	VSP	(233.75)
8401	04/03/17	10012131	Byline Bank	(8,442.19)
8402	04/03/17	10014221	██████████	(100.00)
8403	04/03/17	10014221	██████████	(200.00)
8404	04/03/17	10014221	██████████	(100.00)
8405	04/03/17	10014221	██████████	(200.00)
8406	04/03/17	10014190.3	The Nelrod Company	(199.00)
8407	04/11/17	10014510	AmTrust North America Inc	(723.00)
8408	04/11/17	10014185	AT & T	(711.93)
8409	04/11/17	10014420	Cadillac Plumbing & Heating Supply Co., Inc.	(181.76)
8410	04/11/17	10014185	Charter Business	(5,604.78)
8411	04/11/17	10014320	Consumers Energy	(74.85)
8412	04/11/17	10014430.11	Crystal Lock & Supply	(445.00)
8413	04/11/17	10014430.02	Custom Sheet Metal & Heating	(146.35)

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 04/01/17  
Statement Ending date: 04/30/17  
Checkbook Name: Public Housing Checking

8414	04/11/17	10014330	DTE Energy	(1,278.91)
8415	04/11/17	10014430.08	Forbes Sanitation & Excavation, Inc.	(125.00)
8416	04/11/17	10014430.12	Grand Rental Station	(27.56)
8417	04/11/17	10014430.09	Griffin Pest Solutions	(431.00)
8418	04/11/17	10014420	HD Supply Facilities Mtce	(569.35)
8419	04/11/17	10014190.5	McCardel Water Conditioning	(38.00)
8420	04/11/17	10014190.3	Next IT	(1,950.10)
8421	04/11/17	10014190.3	Nuance	(602.70)
8422	04/11/17	10014420	Olson Lumber Company	(2,331.27)
8423	04/11/17	10014420	Sherwin-Williams Co.	(414.34)
8424	04/11/17	10014420	Wahr Hardware	(235.90)
8425	04/11/17	10011129	Dale Priestler	(1,254.52)
8427	04/13/17	10011122	Consumers Energy	(229.31)
13149	03/08/17	10011111.3	CMHC - West Shore FSA	(190.00)
13151	03/08/17	10012117.9	United Steel Workers	(63.64)
13152	03/22/17	10011111.3	CMHC - West Shore FSA	(190.00)
13153	03/22/17	10012117.9	United Steel Workers	(62.01)
13154	04/05/17	10011111.3	CMHC - West Shore FSA	(190.00)
13155	04/05/17	10012117.6	United Steel Workers	(3.00)
			Total	<u>(121,466.37)</u>

Ending Balance 308,555.56

**Bank Summary**

Ending Bank Balance	308,555.56
Deposits and Credit Memos in transit	
110      04/30/17      10011122      April Cash Receipts	245.00
	<u>245.00</u>

Checks and Debit Memos in transit

8056	11/02/16	10012114	██████████	202.00
8075	11/02/16	10012114	██████████	84.00
8283	02/07/17	10014190.5	Petty Cash	117.01
8386	04/03/17	10012114	██████████	4.50
8387	04/03/17	10012114	██████████	86.50
8428	04/28/17	10014430.01	Allied Waste Services	1,411.50
8429	04/28/17	10014185	AT & T Long Distance	86.35
8430	04/28/17	10014320	Consumers Energy	6,031.74
8431	04/28/17	10011122	Consumers Energy	74.99
8432	04/28/17	10014330	DTE Energy	946.90
8433	04/28/17	10012114	██████████	55.00
8434	04/28/17	10014190.5	Equifax	114.50
8435	04/28/17	10014190.3	Housing Data Systems	2,794.00
8436	04/28/17	10014190.3	Kushner & Company	100.00
8437	04/28/17	10014130	Mika Meyers Beckett & Jones PLC	1,123.60
8438	04/28/17	10014190.5	The PI Company	315.55
8439	04/28/17	10014190.3	Pitney Bowes	404.40
8440	04/28/17	10014182	Principal Financial Group	1,264.04
8441	04/28/17	10014182	Sun Life Financial	603.08
8442	04/28/17	10014190.3	U.S. Bank Equipment Finance	1,033.54
8443	04/28/17	10014182	VSP	233.75
13150	03/08/17	10012117.6	United Steel Workers	3.00
13156	04/05/17	10012117.9	United Steel Workers	61.13
13157	04/19/17	10011111.3	CMHC - West Shore FSA	190.00
13158	04/19/17	10012117.9	United Steel Workers	61.41
			Total	<u><u>(17,402.49)</u></u>

Ending Balance 291,398.07

**Book Summary**

G/L account: 10011111.2  
G/L journal: Journal Entry - PH  
G/L period: 04/30/17

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 04/01/17  
Statement Ending date: 04/30/17  
Checkbook Name: Public Housing Checking

Total Adjustments: 0.00

Ending Balance 291,398.07

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
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**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 04/30/17  
Checkbook Name: HRA Account

**General Ledger**

Balance per General Ledger (Account 10011111.3) at 04/01/17	9,447.28
Activity for the month:	
Total Debits (Deposits and Credit Memos)	625.37
Total Credits (Checks and Debit Memos)	<u>-319.84</u>
Unreconciled General Ledger Balance at 04/30/17	<u>9,752.81</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 04/30/17	<u><u>9,752.81</u></u>

**Bank**

Balance per Bank Statement at 04/30/17	9,562.81
Total Additions (Deposits and Credit Memos in transit)	190.00
Total Subtractions (Checks and Debit Memos in transit)	<u>-0.00</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 04/30/17	<u><u>9,752.81</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 04/01/17  
Statement Ending date: 04/30/17  
Checkbook Name: HRA Account

**Statement Summary**

Beginning Balance				9,067.28
Deposits and Credit Memos				
13149	03/08/17		CMHC - West Shore FSA	190.00
13152	03/22/17		CMHC - West Shore FSA	190.00
13154	04/05/17		CMHC - West Shore FSA	190.00
112	04/30/17	10011111.2	NOW Interest	0.37
113	04/30/17	10014182	Reimbursement - McIntyre	245.00
			Total	<u>815.37</u>
Checks and Debit Memos				
334	04/30/17	10012117.12	To record HRA transactions per April 2017 bank statement.	<u>(319.84)</u>
			Total	<u>(319.84)</u>
Ending Balance				<u><u>9,562.81</u></u>

**Bank Summary**

Ending Bank Balance				9,562.81
Deposits and Credit Memos in transit				
13157	04/19/17		CMHC - West Shore FSA	190.00
			Total	<u>190.00</u>
Ending Balance				<u><u>9,752.81</u></u>

**Book Summary**

G/L account: 10011111.3  
G/L journal: Journal Entry - PH  
G/L period: 04/30/17

Total Adjustments: 0.00

Ending Balance 9,752.81

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 558567  
Statement Ending date: 04/30/17  
Checkbook Name: Money Market Savings

**General Ledger**

Balance per General Ledger (Account 10011111.4) at 04/01/17	51,772.92
Activity for the month:	
Total Debits (Deposits and Credit Memos)	3.97
Total Credits (Checks and Debit Memos)	-7.00
Unreconciled General Ledger Balance at 04/30/17	<u>51,769.89</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 04/30/17	<u><u>51,769.89</u></u>

**Bank**

Balance per Bank Statement at 04/30/17	51,769.89
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 04/30/17	<u><u>51,769.89</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 04/01/17  
 Statement Ending date: 04/30/17  
 Checkbook Name: Money Market Savings

**Statement Summary**

Beginning Balance				51,772.92
Deposits and Credit Memos				
112	04/30/17	10011111.2	NOW Interest	3.97
			Total	<u>3.97</u>
Checks and Debit Memos				
335	04/30/17	10014190.5	To record service charge per April 2017 bank statement.	(7.00)
			Total	<u>(7.00)</u>
Ending Balance				<u><u>51,769.89</u></u>

**Bank Summary**

Ending Bank Balance				<u>51,769.89</u>
Ending Balance				<u><u>51,769.89</u></u>

**Book Summary**

G/L account: 10011111.4				
G/L journal: Journal Entry - PH				
G/L period: 04/30/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>51,769.89</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
 DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended April 30, 2017	1 Month Ended April 30, 2016	4 Months Ended April 30, 2017	4 Months Ended April 30, 2016
<b>Operating Income</b>				
3110 - Dwelling Rental Revenue	\$ 39,172.00	\$ 44,335.00	\$ 165,676.00	\$ 178,648.00
3120 - Tenant Revenue - Excess Utiliti	587.03	627.00	2,776.87	2,994.15
3401.1 - Operating Grants	0.00	29,680.00	0.00	29,680.00
3401.2 - Operating Subsidy	44,306.00	37,734.00	149,311.00	151,277.00
3610 - Interest Income	64.60	88.04	298.45	368.05
3689 - Tenant Revenue - Cable TV	4,545.00	2,168.00	18,412.35	13,500.00
3690 - Tenant Revenue - Other	2,402.20	3,795.70	7,975.86	9,706.45
3690.1 - Other Revenue	0.00	0.00	36.25	197.10
3690.2 - Gain/Loss-Sale of Fixed Ass	0.00	8,455.00	0.00	8,455.00
3690.4 - Laundry Revenue	1,750.04	0.00	3,873.50	2,568.67
3690.6 - Fraud Recovery Revenue	0.00	0.00	0.00	203.40
3690.7 - Management Fee - DVG	0.00	3,000.00	10,000.00	3,000.00
<b>Total Operating Income</b>	<u>92,826.87</u>	<u>129,882.74</u>	<u>358,360.28</u>	<u>400,597.82</u>
<b>Operating Expenses</b>				
<b>Routine Expenses</b>				
4110 - Administrative Wages	13,164.56	(5,415.80)	52,600.71	37,048.62
4130 - Legal Expense	1,824.97	746.38	4,739.05	6,800.64
4150 - Travel Expense	0.00	0.00	145.90	67.84
4170 - Accounting Fees	0.00	1,226.88	2,465.64	3,692.52
4182 - Employee Benefits - Admin	6,673.37	5,333.54	25,904.73	34,453.74
4185 - Telephone	2,096.93	1,628.22	7,563.72	6,454.56
4190.1 - Publications	175.00	175.00	175.00	175.00
4190.2 - Membership Dues and Fees	0.00	0.00	879.00	180.00
4190.3 - Admin Service Contracts	10,065.49	7,432.49	25,054.52	22,182.32
4190.4 - Office Supplies	1,327.60	815.91	2,858.22	2,841.22
4190.5 - Other Sundry-Misc.	2,094.30	3,714.27	5,963.59	6,268.91
4221 - Resident Employee Stipend	600.00	1,000.00	2,340.32	3,900.00
4230 - Contract Costs-Cable & Other	5,481.59	5,076.25	21,666.98	20,140.70
4310 - Water & Sewer	4,021.42	4,693.33	19,019.11	19,302.79
4320 - Electricity	13,931.50	8,408.43	42,892.35	43,612.63
4330 - Gas	3,169.27	3,634.34	13,983.67	14,496.77
4410 - Maintenance Wages	7,747.72	7,917.00	33,760.27	32,088.25
4420 - Materials	6,867.40	4,258.46	16,535.60	14,503.67
4430.01 - Garbage Removal	1,411.50	0.00	5,947.82	0.00
4430.02 - Heating & Cooling Contract	146.35	1,173.14	8,249.97	4,016.15
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	100.00
4430.04 - Elevator Contracts	1,550.53	576.34	3,339.55	2,832.21
4430.06 - Unit Turnaround Contracts	1,275.00	2,570.00	4,265.00	5,695.00
4430.07 - Electrical Contracts	0.00	940.53	1,152.75	1,102.63
4430.08 - Plumbing Contracts	125.00	339.79	475.00	2,093.10
4430.09 - Extermination Contracts	1,459.00	1,262.00	8,229.00	6,417.00
4430.11 - Routine Maintenance Contr	479.95	2,346.50	1,275.10	2,346.50
4430.12 - Miscellaneous Contracts	48.56	2,386.50	1,818.56	9,513.36
4431 - Garbage Removal	0.00	2,106.94	0.00	6,515.13
4433 - Employee Benefits - Maint.	6,592.14	5,652.77	25,630.15	27,094.10

See Accountants' Compilation Report

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended April 30, 2017	1 Month Ended April 30, 2016	4 Months Ended April 30, 2017	4 Months Ended April 30, 2016
4441 - Staff Travel-Maintenance	0.00	169.02	0.00	377.87
4510 - Insurance	6,760.34	6,288.58	27,048.96	25,179.95
4520 - Payment in Lieu of Taxes	3,290.00	3,290.00	13,160.00	13,160.00
4580 - Interest Expense	<u>6,100.07</u>	<u>6,143.35</u>	<u>24,488.95</u>	<u>24,637.07</u>
<b>Total Routine Expenses</b>	<u>108,479.56</u>	<u>85,890.16</u>	<u>403,629.19</u>	<u>399,290.25</u>
<b>Non-Routine Expenses</b>				
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses-Not Cap.</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>108,479.56</u>	<u>85,890.16</u>	<u>403,629.19</u>	<u>399,290.25</u>
<b>Operating Income (Loss)</b>	<u>(15,652.69)</u>	<u>43,992.58</u>	<u>(45,268.91)</u>	<u>1,307.57</u>
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	<u>24,750.00</u>	<u>22,370.00</u>	<u>99,000.00</u>	<u>89,480.00</u>
<b>Total Depreciation Expense</b>	24,750.00	22,370.00	99,000.00	89,480.00
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	<u>0.00</u>	<u>1,009.75</u>	<u>0.00</u>
<b>Total Surplus Credits &amp; Charges</b>	0.00	0.00	1,009.75	0.00
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,443.78	2,008.00	9,697.64	7,968.33
7511 - Principal Payments - F150	379.37	0.00	1,506.29	0.00
7520 - Replacement of Equipment	375.00	4,782.00	5,210.60	4,782.00
7530 - Cash Proceeds-Sale of Equipm	0.00	(8,455.00)	0.00	(8,455.00)
7540 - Betterments and Additions	0.00	33,490.54	1,082.00	33,490.54
7590 - Operating Expenditures-Contra	<u>(3,198.15)</u>	<u>(31,825.54)</u>	<u>(17,496.53)</u>	<u>(37,785.87)</u>
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>\$ (18,471.47)</u>	<u>\$ 3,712.04</u>	<u>\$ (62,268.90)</u>	<u>\$ (44,933.30)</u>
<b>GAAP Net Income (Loss)</b>	<u>\$ (40,402.69)</u>	<u>\$ 21,622.58</u>	<u>\$ (145,278.66)</u>	<u>\$ (88,172.43)</u>

See Accountants' Compilation Report

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 May 31, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of May 31, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111.2 - NOW Account	\$ 259,972.58
1111.3 - HRA Account	10,248.22
1111.4 - Money Market Savings	49,200.78
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

**Total Cash**

319,721.58

**Receivables**

1122 - Tenants Accounts Receivable	15,338.87
1122.1 - Allowance for Doubtful Accounts	<u>(4,808.49)</u>

**Total Receivables**

10,530.38

**Investments**

**Total Investments**

0.00

**Prepaid Expenses & Other Assets**

1211 - Prepaid Insurance	<u>16,007.93</u>
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**Total Prepaid Expenses & Other Assets**

16,007.93

**Total Current Assets**

346,259.89

**Non Current Assets - Other**

1701 - Deferred Outflows	<u>43,897.79</u>
--------------------------	------------------

**Total Non Current Assets - Other**

43,897.79

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400 - Construction in Progress-CFP	2,000.00
1400.6 - Land	360,271.62
1400.61 - Land Improvements	89,807.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	5,365,404.21
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	260,827.20
1400.9 - Furn., Equip., Mach.-Admin	555,959.82
1400.95 - Accumulated Depreciation-ALL	<u>(8,299,965.56)</u>

**Total Land, Structures & Equipment**

2,998,870.13

**TOTAL CAPITAL ASSETS**

2,998,870.13

**TOTAL ASSETS**

\$ 3,389,027.81

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of May 31, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 30,009.32
2114 - Tenant Security Deposits	46,326.08
2117.12 - FSA Withheld	555.16
2117.5 - Pension Withheld	1,900.17
2119.2 - Interfund Payable - DVG	<u>1,935.90</u>

**Total Accounts Payable**

80,726.63

**Accrued Liabilities**

2131 - EPC Loan - Current	19,090.28
2133 - Capital Lease - 2016 F250 - Current	2,722.21
2135 - Accrued Wages/Payroll Taxes Payable	5,336.86
2135.1 - Accrued Comp. Absences-Current	20,831.82
2137 - Payments in Lieu of Taxes	<u>16,450.00</u>

**Total Accrued Liabilities**

64,431.17

**Total Current Liabilities**

145,157.80

**Non Current Liabilities**

2132 - EPC Loan - Noncurrent	1,101,127.74
2135.3 - Accrued Comp. Absences-Non Current	6,996.79
2138 - Net Pension Liability	7,578.00
2139 - Capital Lease - 2016 F250 - Non Current	<u>17,020.14</u>

**Total Non Current Liabilities**

1,132,722.67

**Deferred Credits**

**Total Deferred Credits**

0.00

**TOTAL LIABILITIES/DEFERRED CREDITS**

1,277,880.47

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	350,487.54
2806.1 - Invested in Capital Assets	1,949,239.17
2820 - HUD Operating Reserve - Memo	350,487.54
2820.1 - HUD Operating Reserve-Contra	(350,487.54)
Current Year Profit(Loss) - P/H	(190,579.37)
Current Year Profit(Loss) - 501-16 CFP	<u>2,000.00</u>

**Total Unreserved Fund Balance**

2,111,147.34

**TOTAL EQUITY**

2,111,147.34

**TOTAL LIABILITIES/EQUITY**

\$ 3,389,027.81

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 5 Months Ended May 31, 2017**

Units	1 Month Ended	5 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>May 31, 2017</u>	<u>May 31, 2017</u>		
<b>Operating Revenue</b>				
<b>Tenant Revenue</b>				
3110 - Dwelling Rental Revenue	37,951.00	203,627.00	530,000.00	326,373.00
3120 - Tenant Revenue - Excess Utilities	738.51	3,515.38	10,000.00	6,484.62
3689 - Tenant Revenue - Cable TV	5,194.00	23,606.35	60,915.00	37,308.65
3690 - Tenant Revenue - Other	<u>1,991.20</u>	<u>9,967.06</u>	<u>30,000.00</u>	<u>20,032.94</u>
<b>Total Tenant Revenue</b>	<b>45,874.71</b>	<b>240,715.79</b>	<b>630,915.00</b>	<b>390,199.21</b>
<b>HUD PHA Grant Revenue</b>				
3401.1 - Operating Grants	0.00	0.00	40,000.00	40,000.00
3401.2 - Operating Subsidy	<u>37,328.00</u>	<u>186,639.00</u>	<u>490,000.00</u>	<u>303,361.00</u>
<b>Total HUD PHA Grant Revenue</b>	<b>37,328.00</b>	<b>186,639.00</b>	<b>530,000.00</b>	<b>343,361.00</b>
<b>Other Revenue</b>				
3610 - Interest Income	63.66	362.11	1,140.00	777.89
3690.1 - Other Revenue	0.00	36.25	3,000.00	2,963.75
3690.4 - Laundry Revenue	1,055.22	4,928.72	10,200.00	5,271.28
3690.6 - Fraud Recovery Revenue	0.00	0.00	1,700.00	1,700.00
3690.7 - Management Fee - DVG	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
<b>Total Other Revenue</b>	<b>1,118.88</b>	<b>15,327.08</b>	<b>26,040.00</b>	<b>10,712.92</b>
<b>Total Operating Revenue</b>	<b>84,321.59</b>	<b>442,681.87</b>	<b>1,186,955.00</b>	<b>744,273.13</b>
<b>Operating Expenses</b>				
<b>Routine Expense</b>				
<b>Administration</b>				
4110 - Administrative Wages	20,703.70	73,304.41	161,909.00	88,604.59
4130 - Legal Expense	1,636.10	6,375.15	24,000.00	17,624.85
4140 - Staff Training	0.00	0.00	5,000.00	5,000.00
4150 - Travel Expense	4,140.77	4,286.67	2,000.00	(2,286.67)
4170 - Accounting Fees	1,711.26	4,176.90	9,500.00	5,323.10
4171 - Auditing	0.00	0.00	8,500.00	8,500.00
4182 - Employee Benefits - Admin	5,638.74	31,543.47	78,580.00	47,036.53
4185 - Telephone	1,823.29	9,387.01	19,200.00	9,812.99
4190.1 - Publications	1,124.00	1,299.00	1,400.00	101.00
4190.2 - Membership Dues and Fees	0.00	879.00	4,500.00	3,621.00
4190.3 - Admin Service Contracts	3,560.51	28,615.03	33,500.00	4,884.97
4190.4 - Office Supplies	525.14	3,383.36	9,600.00	6,216.64
4190.5 - Other Sundry-Misc	<u>1,087.84</u>	<u>7,051.43</u>	<u>15,000.00</u>	<u>7,948.57</u>
<b>Total Administration</b>	<b>41,951.35</b>	<b>170,301.43</b>	<b>372,689.00</b>	<b>202,387.57</b>
<b>Tenant Services</b>				
4220 - Rec., Pub., & Other Services	0.00	0.00	5,200.00	5,200.00
4221 - Resident Employee Stipend	900.00	3,240.32	10,800.00	7,559.68
4230 - Contract Costs-Cable & Other	<u>5,481.59</u>	<u>27,148.57</u>	<u>60,915.00</u>	<u>33,766.43</u>
<b>Total Tenant Services</b>	<b>6,381.59</b>	<b>30,388.89</b>	<b>76,915.00</b>	<b>46,526.11</b>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 5 Months Ended May 31, 2017**

Units	1 Month Ended	5 Months	<u>BUDGET</u>	<u>*OVER/UNDER</u>
214	<u>May 31, 2017</u>	<u>May 31, 2017</u>		
<b>Utilities</b>				
4310 - Water & Sewer	5,969.98	24,989.09	57,800.00	32,810.91
4320 - Electricity	1,893.26	44,785.61	92,000.00	47,214.39
4330 - Gas	<u>836.41</u>	<u>14,820.08</u>	<u>25,800.00</u>	<u>10,979.92</u>
<b>Total Utilities</b>	8,699.65	84,594.78	175,600.00	91,005.22
<b>Maintenance</b>				
4410 - Maintenance Wages	11,896.50	45,656.77	97,693.00	52,036.23
4420 - Materials	6,150.29	22,685.89	54,000.00	31,314.11
4430.01 - Garbage Removal	1,411.50	7,359.32	16,800.00	9,440.68
4430.02 - Heating & Cooling Contracts	1,117.65	9,367.62	18,000.00	8,632.38
4430.03 - Snow Removal Contracts	0.00	0.00	2,500.00	2,500.00
4430.04 - Elevator Contracts	596.34	3,935.89	7,000.00	3,064.11
4430.05 - Landscape & Grounds Contracts	0.00	0.00	1,500.00	1,500.00
4430.06 - Unit Turnaround Contracts	2,425.00	6,690.00	19,000.00	12,310.00
4430.07 - Electrical Contracts	100.00	1,252.75	5,600.00	4,347.25
4430.08 - Plumbing Contracts	0.00	475.00	8,400.00	7,925.00
4430.09 - Extermination Contracts	2,479.00	10,708.00	6,000.00	(4,708.00)
4430.11 - Routine Maintenance Contracts	746.00	(2,021.10)	7,000.00	4,978.90
4430.12 - Miscellaneous Contracts	21.12	1,839.68	11,000.00	9,160.32
4433 - Employee Benefits - Maint.	4,762.48	30,392.63	69,492.00	39,099.37
4440 - Staff Training-Maintenance	0.00	0.00	2,000.00	2,000.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
<b>Total Maintenance</b>	31,705.88	142,384.65	327,985.00	185,600.35
<b>Protective Services</b>				
4480 - Security Contract Costs	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>
<b>Total Protective Services</b>	0.00	0.00	3,500.00	3,500.00
<b>General Expense</b>				
4510 - Insurance	6,758.67	33,807.63	81,000.00	47,192.37
4520 - Payment in Lieu of Taxes	3,290.00	16,450.00	39,480.00	23,030.00
4550 - Compensated Absences	0.00	0.00	5,500.00	5,500.00
4570 - Collection Losses	0.00	0.00	30,000.00	30,000.00
4580 - Interest Expense	<u>6,085.16</u>	<u>30,574.11</u>	<u>71,567.00</u>	<u>40,992.89</u>
<b>Total General Expense</b>	16,133.83	80,831.74	227,547.00	146,715.26
<b>Total Routine Expense</b>	104,872.30	508,501.49	1,184,236.00	675,734.51
<b>Non-Routine Expense</b>				
<b>Extraordinary Maintenance</b>				
<b>Total Extraordinary Maint</b>	0.00	0.00	0.00	0.00
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses</b>	0.00	0.00	0.00	0.00
<b>Total Non-Routine Expense</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>104,872.30</u>	<u>508,501.49</u>	<u>1,184,236.00</u>	<u>675,734.51</u>

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Revenue & Expense  
For the 1 Month and 5 Months Ended May 31, 2017**

Units	1 Month Ended	5 Months	BUDGET	*OVER/UNDER
214	<u>May 31, 2017</u>	<u>May 31, 2017</u>		
<b>Operating Income (Loss)</b>	(20,550.71)	(65,819.62)	2,719.00	68,538.62
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	24,750.00	123,750.00	0.00	(123,750.00)
<b>Total Depreciation Expense</b>	24,750.00	123,750.00	0.00	(123,750.00)
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	0.00	1,009.75	0.00	(1,009.75)
<b>Total Surplus Credits &amp; Charges</b>	0.00	1,009.75	0.00	(1,009.75)
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,456.81	12,154.45	31,245.00	19,090.55
7511 - Principal Payments - F150	381.25	1,887.54	0.00	(1,887.54)
7520 - Replacement of Equipment	3,776.00	8,986.60	5,000.00	(3,986.60)
7540 - Betterments and Additions	7,310.00	8,392.00	0.00	(8,392.00)
7590 - Operating Expenditures-Contra	(13,924.06)	(31,420.59)	(36,245.00)	(4,824.41)
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	(34,093.52)	(96,362.42)	(33,526.00)	62,836.42
<b>GAAP Net Income (Loss)</b>	(45,300.71)	(190,579.37)	2,719.00	
<b>Occupancy Percentage</b>				
9996 - Unit Months Leased	195.00	989.00		
9998 - Unit Months Available	214.00	1,070.00		
<b>Total Occupancy Percentage</b>	91.12%	92.43%		
<b>UNP as of: May 31, 2017</b>		<b>254,125.12</b>		

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Capital Fund 501-16  
Statement of Revenue & Expense  
For the 1 Month and 5 Months Ended May 31, 2017**

*1016*	1 Month Ended <u>May 31, 2017</u>	5 Months Ended <u>May 31, 2017</u>
<b>Revenues - HUD PHA Grants</b>		
3401.3 - Capital Grants	0.00	2,000.00
<b>Total HUD PHA Grants</b>	0.00	2,000.00
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	0.00	0.00
<b>Total Operating Income</b>	0.00	2,000.00
<b>Operating Expenses</b>		
<b>Administration</b>		
<b>Total Administration</b>	0.00	0.00
<b>Ordinary Maint. &amp; Operation</b>		
<b>Total Ordinary Maint &amp; Oper</b>	0.00	0.00
<b>Depreciation Expense</b>		
<b>Total Depreciation Expense</b>	0.00	0.00
<b>Total Operating Expenses</b>	0.00	0.00
<b>Net Income/(Loss)</b>	0.00	2,000.00

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

See Accountants' Compilation Report

**Manistee Housing Commission**  
**Capital Fund 501-16**

Program ID:	1 Month Ended May 31, 2017	CUMULATIVE May 31, 2017	BUDGET	OVER/UNDER
MI33P078501-16 **1516**				
<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 29,680.00	\$ 29,680.00	\$ 0.00
1408 - Management Improvements	0.00	16,928.43	21,200.00	4,271.57
1410 - Administration	0.00	21,200.00	21,200.00	0.00
<b>Total Administration</b>	<u>0.00</u>	<u>67,808.43</u>	<u>72,080.00</u>	<u>4,271.57</u>
<b>A &amp; E</b>				
1430 - A & E Fees	0.00	7,120.11	15,000.00	7,879.89
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>7,120.11</u>	<u>15,000.00</u>	<u>7,879.89</u>
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	0.00	26,299.79	109,918.00	83,618.30
1460.99 - Dwelling Structures-Soft Costs	0.00	6,785.06	0.00	(6,785.06)
<b>Total Dwelling Structures</b>	<u>0.00</u>	<u>33,084.76</u>	<u>109,918.00</u>	<u>76,833.24</u>
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
1475 - Nondwelling Equipment	0.00	0.00	15,000.00	15,000.00
<b>Total Nondwelling Equip.</b>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	<u>0.00</u>	<u>108,013.30</u>	<u>211,998.00</u>	<u>103,984.70</u>
<b>1600 - CFP Funding</b>	<u>0.00</u>	<u>108,013.30</u>	<u>211,998.00</u>	<u>103,984.70</u>
<b>Over/(Under) Funding</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

Date	Reference	T	Account	Description	Amount	Reference Total
05/01/17	8444	V	10012131	Byline Bank	2,456.81	
05/01/17	8444	V	10014580	Byline Bank	5,985.38	
05/01/17	8444	V	10017510	Byline Bank	2,456.81	
05/01/17	8444	V	10017590	Byline Bank	(2,456.81)	8,442.19
05/01/17	8445	V	10014221	██████████	100.00	100.00
05/01/17	8446	V	10014221	██████████	200.00	200.00
05/01/17	8447	V	10011690	Void Check	0.00	
05/01/17	8448	V	10014190.3	The Nelrod Company	199.00	199.00
05/01/17	8449		10014221	██████████	200.00	200.00
05/01/17	8450		10014221	██████████	200.00	200.00
05/02/17	8451	V	10014185	AT & T	742.95	742.95
05/02/17	8452	V	10014185	AT & T Mobile	957.15	957.15
05/02/17	8453	V	10014420	Blamey Castle Fleet Program	122.67	122.67
05/02/17	8454	V	10014185	Charter Business	123.19	
05/02/17	8454	V	10014230	Charter Business	5,481.59	5,604.78
05/02/17	8455	V	10014310	City of Manistee	5,969.98	5,969.98
05/02/17	8456	V	10014320	Consumers Energy	1,893.26	1,893.26
05/02/17	8457	V	10014420	Fastenal Company	486.70	486.70
05/02/17	8458	V	10012133	Ford Credit	381.25	
05/02/17	8458	V	10014580	Ford Credit	99.78	
05/02/17	8458	V	10017511	Ford Credit	381.25	
05/02/17	8458	V	10017590	Ford Credit	(381.25)	481.03
05/02/17	8459		10014190.4	Forms CS	115.86	115.86
05/02/17	8460	V	10014430.09	Griffin Pest Solutions	2,048.00	2,048.00
05/02/17	8461	V	10014420	HD Supply Facilities Mtce	3,269.90	3,269.90
05/02/17	8462		10011211	Housing Insurance Services, Inc.	11,985.00	11,985.00
05/02/17	8463		10011211	Housing Authority Risk Retention Group	2,964.00	2,964.00
05/02/17	8464	V	10014190.4	Jackpine Business Centers	339.75	339.75
05/02/17	8465		10012114	██████████	50.00	50.00
05/02/17	8466	V	10014190.5	McCardel Water Conditioning	8.00	8.00
05/02/17	8467		10014190.1	Nan McKay & Associates, Inc.	1,124.00	1,124.00
05/02/17	8468	V	10014190.3	Next IT	1,894.54	1,894.54
05/02/17	8469		10011400.71	Olson Lumber	7,310.00	
05/02/17	8469		10017540	Olson Lumber	7,310.00	
05/02/17	8469		10017590	Olson Lumber	(7,310.00)	7,310.00
05/02/17	8470		10014150	PNC Bank	4,026.81	
05/02/17	8470		10014190.5	PNC Bank	921.74	4,948.55

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

Date	Reference	T	Account	Description	Amount	Reference Total
05/02/17	8471	V	10014430.04	Schindler Elevator Corp.	596.34	596.34
05/02/17	8472	V	10014420	Sherwin-Williams Co.	425.64	425.64
05/02/17	8473	V	10014190.4	Staples	69.53	69.53
05/02/17	8474	V	10014430.07	Top Line Electric	100.00	100.00
05/02/17	8475		10014150	Lindsay McIntyre	113.96	113.96
05/11/17	8476	V	10014430.01	Allied Waste Services	1,411.50	1,411.50
05/11/17	8477	V	10014510	AmTrust North America Inc	723.00	723.00
05/11/17	8478	V	10014190.3	CDM Mobile Shredding, Inc	45.00	45.00
05/11/17	8479		10011122	Consumers Energy	81.66	81.66
05/11/17	8480	V	10014430.11	Crystal Lock & Supply	277.00	277.00
05/11/17	8481	V	10014330	DTE Energy	836.41	836.41
05/11/17	8482		10011122	DTE Energy	79.32	79.32
05/11/17	8483	V	10014190.5	Equifax	154.10	154.10
05/11/17	8484	V	10014430.12	Grand Rental Station	21.12	21.12
05/11/17	8485	V	10014430.09	Griffin Pest Solutions	431.00	431.00
05/11/17	8486	V	10014430.06	Haglund's Floor Covering	2,425.00	2,425.00
05/11/17	8487	V	10014190.3	Housing Data Systems	335.00	335.00
05/11/17	8488	V	10014170	H.A.A.S., Inc.	1,711.26	1,711.26
05/11/17	8489	V	10014190.3	Kushner & Company	50.00	50.00
05/11/17	8490	V	10014190.3	Next IT	350.62	350.62
05/11/17	8491		10014430.11	Northern Fire & Safety	469.00	469.00
05/11/17	8492	V	10014420	Sherwin-Williams Co.	11.30	11.30
05/25/17	8493		10014190.3	AscomNorth	538.00	538.00
05/25/17	8494		10014420	Cadillac Plumbing & Heating Supply Co., Inc.	577.89	577.89
05/25/17	8495		10014430.02	Custom Sheet Metal & Heating	1,117.65	1,117.65
05/25/17	8496		10011400.8	Gunberg's Appliances	3,776.00	
05/25/17	8496		10014420	Gunberg's Appliances	676.00	
05/25/17	8496		10017520	Gunberg's Appliances	3,776.00	
05/25/17	8496		10017590	Gunberg's Appliances	(3,776.00)	4,452.00
05/25/17	8497	V	10014420	HD Supply Facilities Mtce	275.98	275.98
05/25/17	8498	V	10014130	Mika Meyers Beckett & Jones PLC	1,636.10	1,636.10
05/25/17	8499	V	10014182	Sun Life Financial	611.43	
05/25/17	8499	V	10014433	Sun Life Financial	433.65	1,045.08

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

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
05/25/17	8500	V	10014182	VSP	112.31	
05/25/17	8500	V	10014433	VSP	121.44	233.75
05/25/17	8501	V	10014420	Wahr Hardware	718.55	718.55
05/25/17	8502	V	10011690	Missing Check	0.00	
05/25/17	8503	V	10011690	Missing Check	0.00	
05/25/17	8504	V	10011690	Missing Check	0.00	
05/25/17	8505	V	10011690	Missing Check	0.00	
05/25/17	8506	V	10011690	Missing Check	0.00	
05/25/17	8507		10014221	██████████	200.00	200.00
05/31/17	MI078		10011111.2	Cash Disbursements	(83,170.07)	<u>(83,170.07)</u>
				Transaction Balance		<u><u>0.00</u></u>
Total Debits	<u>97,094.13</u>		Total Credits	<u>97,094.13</u>	A/C Hash Total	<u>801126633.330</u>
Number of Transactions		80				

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

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

Date	Reference	T	Account	Description	Amount	Reference Total
05/31/17	114		10011111.2	May Cash Receipts	55,666.66	
05/31/17	114		10011111.4	Transfer to Checking - MM Savings	(2,594.39)	
05/31/17	114		10011122	May TAR Collections	(48,677.85)	
05/31/17	114		10011122.1	May Bad Debt Collections	(1,245.86)	
05/31/17	114		10012114	May Security Deposit Collections	(1,679.00)	
05/31/17	114		10013690.4	Laundry Revenue	(1,055.22)	
05/31/17	114		10014420	Refund of Overpayment - Sherwin Williams	(414.34)	
05/31/17	115		10011111.2	Operating Subsidy	37,328.00	
05/31/17	115		10013401.2	Operating Subsidy	(37,328.00)	
05/31/17	116		10011111.2	Sweep Interest	58.73	
05/31/17	116		10011111.2	NOW Interest	0.24	
05/31/17	116		10011111.3	HRA Interest	0.41	
05/31/17	116		10011111.4	MM Savings Interest	4.28	
05/31/17	116		10013610	Interest Income	(63.66)	
05/31/17	117		10011111.4	Refund - Dormant Account Service Charges	21.00	
05/31/17	117		10014190.5	Refund - Dormant Account Service Charges	(21.00)	
					Transaction Balance	<u><u>0.00</u></u>
Total Debits	<u><u>93,079.32</u></u>	Total Credits	<u><u>93,079.32</u></u>	A/C Hash Total	<u><u>160192560.500</u></u>	
Number of Transactions	16					

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
05/31/17	338		10011122	To record charges to tenants per May 2017 Statement of Operations.	45,874.71	
05/31/17	338		10013110	To record charges to tenants per May 2017 Statement of Operations.	(37,951.00)	
05/31/17	338		10013120	To record charges to tenants per May 2017 Statement of Operations.	(738.51)	
05/31/17	338		10013689	To record charges to tenants per May 2017 Statement of Operations.	(5,194.00)	
05/31/17	338		10013690	To record charges to tenants per May 2017 Statement of Operations.	(1,991.20)	
05/31/17	339		10011122	To record transfers of security deposits to A/R per May 2017 Statement of Operations.	(729.92)	
05/31/17	339		10012114	To record transfers of security deposits to A/R per May 2017 Statement of Operations.	729.92	
05/31/17	340		10011111.2	To record May 2017 payroll transactions per MyPay reports & bank statement.	(30,709.13)	
05/31/17	340		10012117	To record May 2017 payroll transactions per MyPay reports & bank statement.	23.74	
05/31/17	340		10012117.12	To record May 2017 payroll transactions per MyPay reports & bank statement.	(570.00)	
05/31/17	340		10012117.4	To record May 2017 payroll transactions per MyPay reports & bank statement.	(1,828.26)	
05/31/17	340		10012117.5	To record May 2017 payroll transactions per MyPay reports & bank statement.	(1,900.17)	
05/31/17	340		10012117.6	To record May 2017 payroll transactions per MyPay reports & bank statement.	(3.00)	
05/31/17	340		10012117.9	To record May 2017 payroll transactions per MyPay reports & bank statement.	(126.21)	
05/31/17	340		10014110	To record May 2017 payroll transactions per MyPay reports & bank statement.	20,504.20	
05/31/17	340		10014182	To record May 2017 payroll transactions per MyPay reports & bank statement.	1,739.81	
05/31/17	340		10014190.3	To record May 2017 payroll transactions per MyPay reports & bank statement.	148.35	
05/31/17	340		10014410	To record May 2017 payroll transactions per MyPay reports & bank statement.	11,896.50	
05/31/17	340		10014433	To record May 2017 payroll transactions per MyPay reports & bank statement.	824.17	
05/31/17	341		10011111.2	To record SHWF debit for payment of health insurance per May 2017 bank statement.	(8,386.67)	
05/31/17	341		10012117.4	To record SHWF debit for payment of health insurance per May 2017 bank statement.	1,828.26	
05/31/17	341		10014182	To record SHWF debit for payment of health insurance per May 2017 bank statement.	3,175.19	
05/31/17	341		10014433	To record SHWF debit for payment of health insurance per May 2017 bank statement.	3,383.22	
05/31/17	342		10011111.2	To record MERS contributions per May 2017 bank statement.	(1,313.28)	
05/31/17	342		10011701	To record MERS contributions per May 2017 bank statement.	58.55	
05/31/17	342		10012117.5	To record MERS contributions per May 2017 bank statement.	1,254.73	

**Manistee Housing Commission  
Journal Entry - PH Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
05/31/17	343		10011111.2	To record service charge per May 2017 bank statement.	(25.00)	
05/31/17	343		10014190.5	To record service charge per May 2017 bank statement.	25.00	
05/31/17	344		10011111.3	To record HRA transactions per May 2017 bank statement.	(75.00)	
05/31/17	344		10012117.12	To record HRA transactions per May 2017 bank statement.	75.00	
05/31/17	A1	S	10019998	To record unit months available.	214.00	
05/31/17	A1	S	10019999	To record unit months available.	(214.00)	
05/31/17	A2	S	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
05/31/17	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
05/31/17	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,750.00)	
05/31/17	A3	S	10014800	To record estimated monthly depreciation expense.	24,750.00	
05/31/17	RT1	S	10019996	To record units leased.	195.00	
05/31/17	RT1	S	10019997	To record units leased.	(195.00)	
05/31/17	RT2	S	10011211	To record monthly insurance write off.	(6,035.67)	
05/31/17	RT2	S	10014510	To record monthly insurance write off.	6,035.67	
					Transaction Balance	<u>0.00</u>
Total Debits			<u>126,026.02</u>	Total Credits	<u>126,026.02</u>	A/C Hash Total <u>400536980.390</u>
Number of Transactions			40			

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Payroll Vendor Disbursements Journal**

<b>Date</b>	<b>Reference</b>	<b>T</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
05/03/17	13159		10012117	Becky K Surbrook	(23.74)	
05/03/17	13159		10014110	Becky K Surbrook	199.50	175.76
05/03/17	13160	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
05/03/17	13161	V	10012117.6	United Steel Workers	3.00	3.00
05/03/17	13162	V	10012117.9	United Steel Workers	65.77	65.77
05/17/17	13163	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
05/17/17	13164	V	10012117.9	United Steel Workers	60.44	60.44
05/31/17	13165	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
05/31/17	MI078		10011111.2	Cash Disbursements	(874.97)	<u>(874.97)</u>
				Transaction Balance		<u><u>0.00</u></u>
<b>Total Debits</b>	<u>898.71</u>		<b>Total Credits</b>	<u>898.71</u>	<b>A/C Hash Total</b>	<u>90107025.500</u>
Number of Transactions		9				

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>1001111.2 NOW Account</b>				291,398.07		
05/31/17	114		May Cash Receipts		55,666.66	
05/31/17	115		Operating Subsidy		37,328.00	
05/31/17	116		NOW Interest		0.24	
05/31/17	116		Sweep Interest		58.73	
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		(30,709.13)	
05/31/17	341		To record SHWF debit for payment of health insurance per May 2017 bank statement.		(8,386.67)	
05/31/17	342		To record MERS contributions per May 2017 bank statement.		(1,313.28)	
05/31/17	343		To record service charge per May 2017 bank statement.		(25.00)	
05/31/17	MI078		Cash Disbursements		(83,170.07)	
05/31/17	MI078		Cash Disbursements		(874.97)	
					<u>(31,425.49)</u>	<u>259,972.58</u>
<b>1001111.3 HRA Account</b>				9,752.81		
05/31/17	116		HRA Interest		0.41	
05/31/17	344		To record HRA transactions per May 2017 bank statement.		(75.00)	
05/03/17	13160	V	CMHC - West Shore FSA		190.00	
05/17/17	13163	V	CMHC - West Shore FSA		190.00	
05/31/17	13165	V	CMHC - West Shore FSA		190.00	
					<u>495.41</u>	<u>10,248.22</u>
<b>1001111.4 Money Market Savings</b>				51,769.89		
05/31/17	114		Transfer to Checking - MM Savings		(2,594.39)	
05/31/17	116		MM Savings Interest		4.28	
05/31/17	117		Refund - Dormant Account Service Charges		21.00	
					<u>(2,569.11)</u>	<u>49,200.78</u>
<b>1001117 Petty Cash Fund</b>				250.00		
					<u>0.00</u>	<u>250.00</u>
<b>1001118 Change Fund</b>				50.00		
					<u>0.00</u>	<u>50.00</u>
<b>1001122 Tenants Accounts Receivable</b>				18,710.95		
05/31/17	114		May TAR Collections		(48,677.85)	
05/31/17	338		To record charges to tenants per May 2017 Statement of Operations.		45,874.71	
05/31/17	339		To record transfers of security deposits to A/R per May 2017 Statement of Operations.		(729.92)	
05/11/17	8479		Consumers Energy		81.66	
05/11/17	8482		DTE Energy		79.32	
					<u>(3,372.08)</u>	<u>15,338.87</u>
<b>1001122.1 Allowance for Doubtful Accounts</b>				(3,562.63)		
05/31/17	114		May Bad Debt Collections		(1,245.86)	
					<u>(1,245.86)</u>	<u>(4,808.49)</u>
<b>10011211 Prepaid Insurance</b>				7,094.60		
05/02/17	8462		Housing Insurance Services, Inc.		11,985.00	
05/02/17	8463		Housing Authority Risk Retention Group		2,964.00	
05/31/17	RT2	S	To record monthly insurance write off.		(6,035.67)	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10011211</b>		<b>Prepaid Insurance (cont.)</b>			
					8,913.33	16,007.93
	<b>10011400</b>		<b>Construction in Progress-CFP</b>	2,000.00	0.00	2,000.00
	<b>10011400.6</b>		<b>Land</b>	360,271.62	0.00	360,271.62
	<b>10011400.61</b>		<b>Land Improvements</b>	89,807.07	0.00	89,807.07
	<b>10011400.7</b>		<b>Buildings</b>	4,657,515.77	0.00	4,657,515.77
	<b>10011400.71</b>		<b>Building Improvements</b>	5,358,094.21		
05/02/17	8469		Olson Lumber		7,310.00	
					7,310.00	5,365,404.21
	<b>10011400.72</b>		<b>Non-dwelling Structures</b>	7,050.00	0.00	7,050.00
	<b>10011400.8</b>		<b>Furn., Equip., Mach.-Dwellings</b>	257,051.20		
05/25/17	8496		Gunberg's Appliances		3,776.00	
					3,776.00	260,827.20
	<b>10011400.9</b>		<b>Furn., Equip., Mach.-Admin</b>	555,959.82	0.00	555,959.82
	<b>10011400.95</b>		<b>Accumulated Depreciation-ALL</b>	(8,275,215.56)		
05/31/17	A3 S		To record estimated monthly depreciation expense.		(24,750.00)	
					(24,750.00)	(8,299,965.56)
	<b>10011690</b>		<b>Undistributed Debits</b>	0.00		
05/01/17	8447	V	Void Check		0.00	
05/25/17	8502	V	Missing Check		0.00	
05/25/17	8503	V	Missing Check		0.00	
05/25/17	8504	V	Missing Check		0.00	
05/25/17	8505	V	Missing Check		0.00	
05/25/17	8506	V	Missing Check		0.00	
					0.00	0.00
	<b>10011701</b>		<b>Deferred Outflows</b>	43,839.24		
05/31/17	342		To record MERS contributions per May 2017 bank statement.		58.55	
					58.55	43,897.79
	<b>10012111</b>		<b>Vendors and Contractors</b>	(30,009.32)	0.00	(30,009.32)

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10012114 Tenant Security Deposits</b>				(45,427.00)		
05/31/17	114		May Security Deposit Collections		(1,679.00)	
05/31/17	339		To record transfers of security deposits to A/R per May 2017 Statement of Operations.		729.92	
05/02/17	8465				50.00	
					<u>(899.08)</u>	<u>(46,326.08)</u>
<b>10012117 Payroll Liabilities</b>				0.00		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		23.74	
05/03/17	13159		Becky K Surbrook		<u>(23.74)</u>	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.12 FSA Withheld</b>				(60.16)		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		(570.00)	
05/31/17	344		To record HRA transactions per May 2017 bank statement.		75.00	
					<u>(495.00)</u>	<u>(555.16)</u>
<b>10012117.4 125 Medical Withheld</b>				0.00		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		(1,828.26)	
05/31/17	341		To record SHWF debit for payment of health insurance per May 2017 bank statement.		1,828.26	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.5 Pension Withheld</b>				(1,254.73)		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		(1,900.17)	
05/31/17	342		To record MERS contributions per May 2017 bank statement.		1,254.73	
					<u>(645.44)</u>	<u>(1,900.17)</u>
<b>10012117.6 PAC Withheld</b>				0.00		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		(3.00)	
05/03/17	13161	V	United Steel Workers		3.00	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.9 Union Dues Withheld</b>				0.00		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		(126.21)	
05/03/17	13162	V	United Steel Workers		65.77	
05/17/17	13164	V	United Steel Workers		60.44	
					<u>0.00</u>	<u>0.00</u>
<b>10012119.2 Interfund Payble - DVG</b>				(1,935.90)		
					<u>0.00</u>	<u>(1,935.90)</u>
<b>10012131 EPC Loan - Current</b>				(21,547.09)		
05/01/17	8444	V	Byline Bank		2,456.81	
					<u>2,456.81</u>	<u>(19,090.28)</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10012132		EPC Loan - Noncurrent	(1,101,127.74)	0.00	(1,101,127.74)
05/02/17	10012133	8458 V	Capital Lease - 2016 F250 - Current Ford Credit	(3,103.46)	381.25	(2,722.21)
	10012135		Accrued Salaries and Wages	(5,336.86)	0.00	(5,336.86)
	10012135.1		Accrued Comp. Absences-Current	(20,831.82)	0.00	(20,831.82)
	10012135.3		Accrued Comp. Absences-Non Current	(6,996.79)	0.00	(6,996.79)
05/31/17	10012137	A2 S	Payments in Lieu of Taxes To record estimated monthly PILOT expense.	(13,160.00)	(3,290.00)	(16,450.00)
	10012138		Net Pension Liability	(7,578.00)	0.00	(7,578.00)
	10012139		Capital Lease - 2016 F250 - Non Current	(17,020.14)	0.00	(17,020.14)
	10012806		Unrestricted Net Position	(350,487.54)	0.00	(350,487.54)
	10012806.1		Invested in Capital Assets	(1,949,239.17)	0.00	(1,949,239.17)
	10012820		HUD Operating Reserve - Memo	(350,487.54)	0.00	(350,487.54)
	10012820.1		HUD Operating Reserve-Contra	350,487.54	0.00	350,487.54
05/31/17	10013110	338	Dwelling Rental Revenue To record charges to tenants per May 2017 Statement of Operations.	(165,676.00)	(37,951.00)	(203,627.00)
05/31/17	10013120	338	Tenant Revenue - Excess Utilities To record charges to tenants per May 2017 Statement of Operations.	(2,776.87)	(738.51)	(3,515.38)

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10013401.2</b>		<b>Operating Subsidy</b>	(149,311.00)		
05/31/17	115		Operating Subsidy		(37,328.00)	
					<u>(37,328.00)</u>	<u>(186,639.00)</u>
	<b>10013610</b>		<b>Interest Income</b>	(298.45)		
05/31/17	116		Interest Income		(63.66)	
					<u>(63.66)</u>	<u>(362.11)</u>
	<b>10013689</b>		<b>Tenant Revenue - Cable TV</b>	(18,412.35)		
05/31/17	338		To record charges to tenants per May 2017 Statement of Operations.		(5,194.00)	
					<u>(5,194.00)</u>	<u>(23,606.35)</u>
	<b>10013690</b>		<b>Tenant Revenue - Other</b>	(7,975.86)		
05/31/17	338		To record charges to tenants per May 2017 Statement of Operations.		(1,991.20)	
					<u>(1,991.20)</u>	<u>(9,967.06)</u>
	<b>10013690.1</b>		<b>Other Revenue</b>	(36.25)		
					<u>0.00</u>	<u>(36.25)</u>
	<b>10013690.4</b>		<b>Laundry Revenue</b>	(3,873.50)		
05/31/17	114		Laundry Revenue		(1,055.22)	
					<u>(1,055.22)</u>	<u>(4,928.72)</u>
	<b>10013690.7</b>		<b>Management Fee - DVG</b>	(10,000.00)		
					<u>0.00</u>	<u>(10,000.00)</u>
	<b>10014110</b>		<b>Administrative Wages</b>	52,600.71		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		20,504.20	
05/03/17	13159		Becky K Surbrook		199.50	
					<u>20,703.70</u>	<u>73,304.41</u>
	<b>10014130</b>		<b>Legal Expense</b>	4,739.05		
05/25/17	8498	V	Mika Meyers Beckett & Jones PLC		1,636.10	
					<u>1,636.10</u>	<u>6,375.15</u>
	<b>10014150</b>		<b>Travel Expense</b>	145.90		
05/02/17	8470		PNC Bank		4,026.81	
05/02/17	8475		Lindsay McIntyre		113.96	
					<u>4,140.77</u>	<u>4,286.67</u>
	<b>10014170</b>		<b>Accounting Fees</b>	2,465.64		
05/11/17	8488	V	H.A.A.S., Inc.		1,711.26	
					<u>1,711.26</u>	<u>4,176.90</u>
	<b>10014182</b>		<b>Employee Benefits - Admin</b>	25,904.73		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports &			

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014182 Employee Benefits - Admin (cont.)</b>						
			bank statement.		1,739.81	
05/31/17	341		To record SHWF debit for payment of health insurance per			
			May 2017 bank statement.		3,175.19	
05/25/17	8499	V	Sun Life Financial		611.43	
05/25/17	8500	V	VSP		112.31	
					<u>5,638.74</u>	<u>31,543.47</u>
<b>10014185 Telephone</b>				7,563.72		
05/02/17	8451	V	AT & T		742.95	
05/02/17	8452	V	AT & T Mobile		957.15	
05/02/17	8454	V	Charter Business		123.19	
					<u>1,823.29</u>	<u>9,387.01</u>
<b>10014190.1 Publications</b>				175.00		
05/02/17	8467		Nan McKay & Associates, Inc.		1,124.00	
					<u>1,124.00</u>	<u>1,299.00</u>
<b>10014190.2 Membership Dues and Fees</b>				879.00		
					<u>0.00</u>	<u>879.00</u>
<b>10014190.3 Admin Service Contracts</b>				25,054.52		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports &			
			bank statement.		148.35	
05/01/17	8448	V	The Nelrod Company		199.00	
05/02/17	8468	V	Next IT		1,894.54	
05/11/17	8478	V	CDM Mobile Shredding, Inc		45.00	
05/11/17	8487	V	Housing Data Systems		335.00	
05/11/17	8489	V	Kushner & Company		50.00	
05/11/17	8490	V	Next IT		350.62	
05/25/17	8493		AscomNorth		538.00	
					<u>3,560.51</u>	<u>28,615.03</u>
<b>10014190.4 Office Supplies</b>				2,858.22		
05/02/17	8459		Forms CS		115.86	
05/02/17	8464	V	Jackpine Business Centers		339.75	
05/02/17	8473	V	Staples		69.53	
					<u>525.14</u>	<u>3,383.36</u>
<b>10014190.5 Other Sundry-Misc.</b>				5,963.59		
05/31/17	117		Refund - Dormant Account Service Charges		(21.00)	
05/31/17	343		To record service charge per May 2017 bank statement.		25.00	
05/02/17	8466	V	McCardel Water Conditioning		8.00	
05/02/17	8470		PNC Bank		921.74	
05/11/17	8483	V	Equifax		154.10	
					<u>1,087.84</u>	<u>7,051.43</u>
<b>10014221 Resident Employee Stipend</b>				2,340.32		
05/01/17	8445	V	██████████		100.00	
05/01/17	8446	V	██████████		200.00	
05/01/17	8449		██████████		200.00	
05/01/17	8450		██████████		200.00	
05/25/17	8507		██████████		200.00	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014221 Resident Employee Stipend (cont.)</b>					900.00	3,240.32
<b>10014230 Contract Costs-Cable &amp; Other</b>				21,666.98		
05/02/17	8454	V	Charter Business		5,481.59	
					5,481.59	27,148.57
<b>10014310 Water &amp; Sewer</b>				19,019.11		
05/02/17	8455	V	City of Manistee		5,969.98	
					5,969.98	24,989.09
<b>10014320 Electricity</b>				42,892.35		
05/02/17	8456	V	Consumers Energy		1,893.26	
					1,893.26	44,785.61
<b>10014330 Gas</b>				13,983.67		
05/11/17	8481	V	DTE Energy		836.41	
					836.41	14,820.08
<b>10014410 Maintenance Wages</b>				33,760.27		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		11,896.50	
					11,896.50	45,656.77
<b>10014420 Materials</b>				16,535.60		
05/31/17	114		Refund of Overpayment - Sherwin Williams		(414.34)	
05/02/17	8453	V	Blarney Castle Fleet Program		122.67	
05/02/17	8457	V	Fastenal Company		486.70	
05/02/17	8461	V	HD Supply Facilities Mtce		3,269.90	
05/02/17	8472	V	Sherwin-Williams Co.		425.64	
05/11/17	8492	V	Sherwin-Williams Co.		11.30	
05/25/17	8494		Cadillac Plumbing & Heating Supply Co., Inc.		577.89	
05/25/17	8496		Gunberg's Appliances		676.00	
05/25/17	8497	V	HD Supply Facilities Mtce		275.98	
05/25/17	8501	V	Wahr Hardware		718.55	
					6,150.29	22,685.89
<b>10014430.01 Garbage Removal</b>				5,947.82		
05/11/17	8476	V	Allied Waste Services		1,411.50	
					1,411.50	7,359.32
<b>10014430.02 Heating &amp; Cooling Contracts</b>				8,249.97		
05/25/17	8495		Custom Sheet Metal & Heating		1,117.65	
					1,117.65	9,367.62
<b>10014430.04 Elevator Contracts</b>				3,339.55		
05/02/17	8471	V	Schindler Elevator Corp.		596.34	
					596.34	3,935.89
<b>10014430.06 Unit Turnaround Contracts</b>				4,265.00		

**Manistee Housing Commission  
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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014430.06 Unit Turnaround Contracts (cont.)</b>						
05/11/17	8486	V	Haglund's Floor Covering		2,425.00	
					<u>2,425.00</u>	<u>6,690.00</u>
<b>10014430.07 Electrical Contracts</b>				1,152.75		
05/02/17	8474	V	Top Line Electric		100.00	
					<u>100.00</u>	<u>1,252.75</u>
<b>10014430.08 Plumbing Contracts</b>				475.00		
					<u>0.00</u>	<u>475.00</u>
<b>10014430.09 Extermination Contracts</b>				8,229.00		
05/02/17	8460	V	Griffin Pest Solutions		2,048.00	
05/11/17	8485	V	Griffin Pest Solutions		431.00	
					<u>2,479.00</u>	<u>10,708.00</u>
<b>10014430.11 Routine Maintenance Contracts</b>				1,275.10		
05/11/17	8480	V	Crystal Lock & Supply		277.00	
05/11/17	8491		Northern Fire & Safety		469.00	
					<u>746.00</u>	<u>2,021.10</u>
<b>10014430.12 Miscellaneous Contracts</b>				1,818.56		
05/11/17	8484	V	Grand Rental Station		21.12	
					<u>21.12</u>	<u>1,839.68</u>
<b>10014433 Employee Benefits - Maint.</b>				25,630.15		
05/31/17	340		To record May 2017 payroll transactions per MyPay reports & bank statement.		824.17	
05/31/17	341		To record SHWF debit for payment of health insurance per May 2017 bank statement.		3,383.22	
05/25/17	8499	V	Sun Life Financial		433.65	
05/25/17	8500	V	VSP		121.44	
					<u>4,762.48</u>	<u>30,392.63</u>
<b>10014510 Insurance</b>				27,048.96		
05/11/17	8477	V	AmTrust North America Inc		723.00	
05/31/17	RT2	S	To record monthly insurance write off.		6,035.67	
					<u>6,758.67</u>	<u>33,807.63</u>
<b>10014520 Payment in Lieu of Taxes</b>				13,160.00		
05/31/17	A2	S	To record estimated monthly PILOT expense.		3,290.00	
					<u>3,290.00</u>	<u>16,450.00</u>
<b>10014580 Interest Expense</b>				24,488.95		
05/01/17	8444	V	Byline Bank		5,985.38	
05/02/17	8458	V	Ford Credit		99.78	
					<u>6,085.16</u>	<u>30,574.11</u>
<b>10014800 Depreciation - Current Year</b>				99,000.00		
05/31/17	A3	S	To record estimated monthly depreciation expense.		24,750.00	

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10014800</b>		<b>Depreciation - Current Year (cont.)</b>			
					<u>24,750.00</u>	<u>123,750.00</u>
	<b>10016010</b>		<b>Prior Year Adj. - Affecting RR</b>	1,009.75	<u>0.00</u>	<u>1,009.75</u>
	<b>10017510</b>		<b>Principal Payments - EPC</b>	9,697.64		
05/01/17	8444	V	Byline Bank		2,456.81	
					<u>2,456.81</u>	<u>12,154.45</u>
	<b>10017511</b>		<b>Principal Payments - F150</b>	1,506.29		
05/02/17	8458	V	Ford Credit		381.25	
					<u>381.25</u>	<u>1,887.54</u>
	<b>10017520</b>		<b>Replacement of Equipment</b>	5,210.60		
05/25/17	8496		Gunberg's Appliances		3,776.00	
					<u>3,776.00</u>	<u>8,986.60</u>
	<b>10017540</b>		<b>Betterments and Additions</b>	1,082.00		
05/02/17	8469		Olson Lumber		7,310.00	
					<u>7,310.00</u>	<u>8,392.00</u>
	<b>10017590</b>		<b>Operating Expenditures-Contra</b>	(17,496.53)		
05/01/17	8444	V	Byline Bank		(2,456.81)	
05/02/17	8458	V	Ford Credit		(381.25)	
05/02/17	8469		Olson Lumber		(7,310.00)	
05/25/17	8496		Gunberg's Appliances		(3,776.00)	
					<u>(13,924.06)</u>	<u>(31,420.59)</u>
	<b>10019996</b>		<b>Unit Months Leased</b>	794.00		
05/31/17	RT1	S	To record units leased.		195.00	
					<u>195.00</u>	<u>989.00</u>
	<b>10019997</b>		<b>Unit Months Leased - Contra</b>	(794.00)		
05/31/17	RT1	S	To record units leased.		(195.00)	
					<u>(195.00)</u>	<u>(989.00)</u>
	<b>10019998</b>		<b>Unit Months Available</b>	856.00		
05/31/17	A1	S	To record unit months available.		214.00	
					<u>214.00</u>	<u>1,070.00</u>
	<b>10019999</b>		<b>Unit Months Available - Contra</b>	(856.00)		
05/31/17	A1	S	To record unit months available.		(214.00)	
					<u>(214.00)</u>	<u>(1,070.00)</u>
	<b>10163401.3</b>		<b>Capital Grants</b>	(2,000.00)		
					<u>0.00</u>	<u>(2,000.00)</u>

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Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	15161406	Operations	29,680.00	<u>0.00</u>	<u>29,680.00</u>
	15161408	Management Improvements	16,928.43	<u>0.00</u>	<u>16,928.43</u>
	15161410	Administration	21,200.00	<u>0.00</u>	<u>21,200.00</u>
	15161430	A & E Fees	7,120.11	<u>0.00</u>	<u>7,120.11</u>
	15161460	Dwelling Structures	26,299.70	<u>0.00</u>	<u>26,299.70</u>
	15161460.99	Dwelling Structures - Soft Costs	6,785.06	<u>0.00</u>	<u>6,785.06</u>
	15161600	CFP Funding	108,013.30	<u>0.00</u>	<u>108,013.30</u>
	15161699	CFP Funding - Contra	(108,013.30)	<u>0.00</u>	<u>(108,013.30)</u>
	15169800	CFP Cost - Contra	(108,013.30)	<u>0.00</u>	<u>(108,013.30)</u>
Current Profit/(Loss)		<u>(45,300.71)</u>	YTD Profit/(Loss)		<u>(188,579.37)</u>
Number of Transactions		145			
			The General Ledger is in balance		<u>0.00</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
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**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 851620  
Statement Ending date: 05/31/17  
Checkbook Name: Public Housing Checking

**General Ledger**

Balance per General Ledger (Account 10011111.2) at 05/01/17	291,398.07
Activity for the month:	
Total Debits (Deposits and Credit Memos)	93,053.63
Total Credits (Checks and Debit Memos)	-124,479.12
Unreconciled General Ledger Balance at 05/31/17	<u>259,972.58</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 05/31/17	<u><u>259,972.58</u></u>

**Bank**

Balance per Bank Statement at 05/31/17	268,794.50
Total Additions (Deposits and Credit Memos in transit)	5,156.56
Total Subtractions (Checks and Debit Memos in transit)	-13,978.48
Total Bank Errors	0.00
Bank Balance Adjusted at 05/31/17	<u><u>259,972.58</u></u>

DOCUMENT REDACTED  
PER FEDERAL PRIVACY ACT  
ALL PERSONALLY IDENTIFYING INFORMATION  
OF CURRENT AND PAST PROGRAM PARTICIPANTS  
HAS BEEN REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 05/01/17  
Statement Ending date: 05/31/17  
Checkbook Name: Public Housing Checking

**Statement Summary**

Beginning Balance				308,555.56
Deposits and Credit Memos				
110	04/30/17	10011122	April Cash Receipts	245.00
115	05/31/17	10013401.2	Operating Subsidy	37,328.00
116	05/31/17	10011111.3	NOW Interest	58.97
114	05/31/17	10011122	May Cash Receipts	50,510.10
			Total	<u>88,142.07</u>
Checks and Debit Memos				
340	05/31/17	10014110	To record May 2017 payroll transactions per MyPay reports & bank	(30,709.13)
341	05/31/17	10012117.4	To record SHWF debit for payment of health insurance per May 20	(8,386.67)
342	05/31/17	10012117.5	To record MERS contributions per May 2017 bank statement.	(1,313.28)
343	05/31/17	10014190.5	To record service charge per May 2017 bank statement.	(25.00)
8428	04/28/17	10014430.01	Allied Waste Services	(1,411.50)
8429	04/28/17	10014185	AT & T Long Distance	(86.35)
8430	04/28/17	10014320	Consumers Energy	(6,031.74)
8431	04/28/17	10011122	Consumers Energy	(74.99)
8432	04/28/17	10014330	DTE Energy	(946.90)
8433	04/28/17	10012114	██████████	(55.00)
8434	04/28/17	10014190.5	Equifax	(114.50)
8435	04/28/17	10014190.3	Housing Data Systems	(2,794.00)
8436	04/28/17	10014190.3	Kushner & Company	(100.00)
8437	04/28/17	10014130	Mika Meyers Beckett & Jones PLC	(1,123.60)
8438	04/28/17	10014190.5	The PI Company	(315.55)
8439	04/28/17	10014190.3	Pitney Bowes	(404.40)
8440	04/28/17	10014182	Principal Financial Group	(1,264.04)
8441	04/28/17	10014182	Sun Life Financial	(603.08)
8442	04/28/17	10014190.3	U.S. Bank Equipment Finance	(1,033.54)
8443	04/28/17	10014182	VSP	(233.75)
8444	05/01/17	10012131	Byline Bank	(8,442.19)
8445	05/01/17	10014221	██████████	(100.00)
8446	05/01/17	10014221	██████████	(200.00)
8448	05/01/17	10014190.3	The Nelrod Company	(199.00)
8449	05/01/17	10014221	██████████	(200.00)
8450	05/01/17	10014221	██████████	(200.00)
8451	05/02/17	10014185	AT & T	(742.95)
8452	05/02/17	10014185	AT & T Mobile	(957.15)
8453	05/02/17	10014420	Blarney Castle Fleet Program	(122.67)
8454	05/02/17	10014185	Charter Business	(5,604.78)
8455	05/02/17	10014310	City of Manistee	(5,969.98)
8456	05/02/17	10014320	Consumers Energy	(1,893.26)
8457	05/02/17	10014420	Fastenal Company	(486.70)
8458	05/02/17	10012133	Ford Credit	(481.03)
8459	05/02/17	10014190.4	Forms CS	(115.86)
8460	05/02/17	10014430.09	Griffin Pest Solutions	(2,048.00)
8461	05/02/17	10014420	HD Supply Facilities Mtce	(3,269.90)
8462	05/02/17	10011211	Housing Insurance Services, Inc.	(11,985.00)
8463	05/02/17	10011211	Housing Authority Risk Retention Group	(2,964.00)
8464	05/02/17	10014190.4	Jackpine Business Centers	(339.75)
8465	05/02/17	10012114	██████████	(50.00)
8466	05/02/17	10014190.5	McCardel Water Conditioning	(8.00)
8467	05/02/17	10014190.1	Nan McKay & Associates, Inc.	(1,124.00)
8468	05/02/17	10014190.3	Next IT	(1,894.54)
8469	05/02/17	10011400.71	Olson Lumber	(7,310.00)
8470	05/02/17	10014150	PNC Bank	(4,948.55)
8471	05/02/17	10014430.04	Schindler Elevator Corp.	(596.34)
8472	05/02/17	10014420	Sherwin-Williams Co.	(425.64)
8473	05/02/17	10014190.4	Staples	(69.53)
8474	05/02/17	10014430.07	Top Line Electric	(100.00)
8475	05/02/17	10014150	Lindsay McIntyre	(113.96)
8476	05/11/17	10014430.01	Allied Waste Services	(1,411.50)
8477	05/11/17	10014510	AmTrust North America Inc	(723.00)
8478	05/11/17	10014190.3	CDM Mobile Shredding, Inc	(45.00)

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 05/01/17  
Statement Ending date: 05/31/17  
Checkbook Name: Public Housing Checking

8479	05/11/17	10011122	Consumers Energy	(81.66)
8480	05/11/17	10014430.11	Crystal Lock & Supply	(277.00)
8481	05/11/17	10014330	DTE Energy	(836.41)
8482	05/11/17	10011122	DTE Energy	(79.32)
8483	05/11/17	10014190.5	Equifax	(154.10)
8484	05/11/17	10014430.12	Grand Rental Station	(21.12)
8485	05/11/17	10014430.09	Griffin Pest Solutions	(431.00)
8486	05/11/17	10014430.06	Haglund's Floor Covering	(2,425.00)
8487	05/11/17	10014190.3	Housing Data Systems	(335.00)
8489	05/11/17	10014190.3	Kushner & Company	(50.00)
8490	05/11/17	10014190.3	Next IT	(350.62)
8492	05/11/17	10014420	Sherwin-Williams Co.	(11.30)
13156	04/05/17	10012117.9	United Steel Workers	(61.13)
13157	04/19/17	10011111.3	CMHC - West Shore FSA	(190.00)
13158	04/19/17	10012117.9	United Steel Workers	(61.41)
13159	05/03/17	10014110	Becky K Surbrook	(175.76)
13160	05/03/17	10011111.3	CMHC - West Shore FSA	(190.00)
13161	05/03/17	10012117.6	United Steel Workers	(3.00)
			Total	<u>(127,903.13)</u>

Ending Balance 268,794.50

**Bank Summary**

Ending Bank Balance				268,794.50
Deposits and Credit Memos in transit				
114	05/31/17	10011122	May Cash Receipts	2,292.00
114	05/31/17	10011122	May Cash Receipts	973.00
114	05/31/17	10011122	May Cash Receipts	1,891.56
			Total	<u>5,156.56</u>

Checks and Debit Memos in transit				
8056	11/02/16	10012114	██████████	202.00
8075	11/02/16	10012114	██████████	84.00
8283	02/07/17	10014190.5	Petty Cash	117.01
8386	04/03/17	10012114	██████████	4.50
8387	04/03/17	10012114	██████████	86.50
8488	05/11/17	10014170	H.A.A.S., Inc.	1,711.26
8491	05/11/17	10014430.11	Northern Fire & Safety	469.00
8493	05/25/17	10014190.3	AscomNorth	538.00
8494	05/25/17	10014420	Cadillac Plumbing & Heating Supply Co., Inc.	577.89
8495	05/25/17	10014430.02	Custom Sheet Metal & Heating	1,117.65
8496	05/25/17	10011400.8	Gunberg's Appliances	4,452.00
8497	05/25/17	10014420	HD Supply Facilities Mtce	275.98
8498	05/25/17	10014130	Mika Meyers Beckett & Jones PLC	1,636.10
8499	05/25/17	10014182	Sun Life Financial	1,045.08
8500	05/25/17	10014182	VSP	233.75
8501	05/25/17	10014420	Wahr Hardware	718.55
8507	05/25/17	10014221	██████████	200.00
13150	03/08/17	10012117.6	United Steel Workers	3.00
13162	05/03/17	10012117.9	United Steel Workers	65.77
13163	05/17/17	10011111.3	CMHC - West Shore FSA	190.00
13164	05/17/17	10012117.9	United Steel Workers	60.44
13165	05/31/17	10011111.3	CMHC - West Shore FSA	190.00
			Total	<u><u>(13,978.48)</u></u>

Ending Balance 259,972.58

**Book Summary**

G/L account: 10011111.2  
G/L journal: Journal Entry - PH  
G/L period: 05/31/17

Total Adjustments: 0.00

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 05/01/17  
Statement Ending date: 05/31/17  
Checkbook Name: Public Housing Checking

Ending Balance

259,972.58

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**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 05/31/17  
Checkbook Name: HRA Account

**General Ledger**

Balance per General Ledger (Account 10011111.3) at 05/01/17	9,752.81
Activity for the month:	
Total Debits (Deposits and Credit Memos)	570.41
Total Credits (Checks and Debit Memos)	<u>-75.00</u>
Unreconciled General Ledger Balance at 05/31/17	<u>10,248.22</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 05/31/17	<u><u>10,248.22</u></u>

**Bank**

Balance per Bank Statement at 05/31/17	9,868.22
Total Additions (Deposits and Credit Memos in transit)	380.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 05/31/17	<u><u>10,248.22</u></u>

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**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 05/01/17  
Statement Ending date: 05/31/17  
Checkbook Name: HRA Account

**Statement Summary**

Beginning Balance				9,562.81
Deposits and Credit Memos				
13157	04/19/17		CMHC - West Shore FSA	190.00
13160	05/03/17		CMHC - West Shore FSA	190.00
116	05/31/17	10011111.2	NOW Interest	0.41
			Total	<u>380.41</u>
Checks and Debit Memos				
344	05/31/17	10012117.12	To record HRA transactions per May 2017 bank statement.	(75.00)
			Total	<u>(75.00)</u>
Ending Balance				<u><u>9,868.22</u></u>

**Bank Summary**

Ending Bank Balance				9,868.22
Deposits and Credit Memos in transit				
13163	05/17/17		CMHC - West Shore FSA	190.00
13165	05/31/17		CMHC - West Shore FSA	190.00
			Total	<u>380.00</u>
Ending Balance				<u><u>10,248.22</u></u>

**Book Summary**

G/L account: 10011111.3				
G/L journal: Journal Entry - PH				
G/L period: 05/31/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>10,248.22</u></u>

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**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number: 558567  
Statement Ending date: 05/31/17  
Checkbook Name: Money Market Savings

**General Ledger**

Balance per General Ledger (Account 10011111.4) at 05/01/17	51,769.89
Activity for the month:	
Total Debits (Deposits and Credit Memos)	25.28
Total Credits (Checks and Debit Memos)	<u>-2,594.39</u>
Unreconciled General Ledger Balance at 05/31/17	<u>49,200.78</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 05/31/17	<u><u>49,200.78</u></u>

**Bank**

Balance per Bank Statement at 05/31/17	49,200.78
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 05/31/17	<u><u>49,200.78</u></u>

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**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 05/01/17  
Statement Ending date: 05/31/17  
Checkbook Name: Money Market Savings

**Statement Summary**

Beginning Balance				51,769.89
Deposits and Credit Memos				
116	05/31/17	10011111.2	NOW Interest	4.28
117	05/31/17	10014190.5	Refund - Dormant Account Service Charges	21.00
			Total	<u>25.28</u>
Checks and Debit Memos				
114	05/31/17	10011111.2	May Cash Receipts	(2,594.39)
			Total	<u>(2,594.39)</u>
Ending Balance				<u><u>49,200.78</u></u>

**Bank Summary**

Ending Bank Balance				<u>49,200.78</u>
Ending Balance				<u><u>49,200.78</u></u>

**Book Summary**

G/L account: 10011111.4				
G/L journal: Journal Entry - PH				
G/L period: 05/31/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>49,200.78</u></u>

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**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended May 31, 2017	1 Month Ended May 31, 2016	5 Months Ended May 31, 2017	5 Months Ended May 31, 2016
<b>Operating Income</b>				
3110 - Dwelling Rental Revenue	\$ 37,951.00	\$ 43,200.00	\$ 203,627.00	\$ 221,848.00
3120 - Tenant Revenue - Excess Utiliti	738.51	1,195.68	3,515.38	4,189.83
3401.1 - Operating Grants	0.00	0.00	0.00	29,680.00
3401.2 - Operating Subsidy	37,328.00	43,244.50	186,639.00	194,521.50
3610 - Interest Income	63.66	92.24	362.11	460.29
3689 - Tenant Revenue - Cable TV	5,194.00	3,397.00	23,606.35	16,897.00
3690 - Tenant Revenue - Other	1,991.20	6,112.81	9,967.06	15,819.26
3690.1 - Other Revenue	0.00	0.00	36.25	197.10
3690.2 - Gain/Loss-Sale of Fixed Ass	0.00	0.00	0.00	8,455.00
3690.4 - Laundry Revenue	1,055.22	952.26	4,928.72	3,520.93
3690.6 - Fraud Recovery Revenue	0.00	0.00	0.00	203.40
3690.7 - Management Fee - DVG	0.00	0.00	10,000.00	3,000.00
<b>Total Operating Income</b>	<u>84,321.59</u>	<u>98,194.49</u>	<u>442,681.87</u>	<u>498,792.31</u>
<b>Operating Expenses</b>				
<b>Routine Expenses</b>				
4110 - Administrative Wages	20,703.70	14,525.89	73,304.41	51,574.51
4130 - Legal Expense	1,636.10	3,088.10	6,375.15	9,888.74
4140 - Staff Training	0.00	547.00	0.00	547.00
4150 - Travel Expense	4,140.77	0.00	4,286.67	67.84
4170 - Accounting Fees	1,711.26	686.88	4,176.90	4,379.40
4182 - Employee Benefits - Admin	5,638.74	6,919.45	31,543.47	41,373.19
4185 - Telephone	1,823.29	1,679.76	9,387.01	8,134.32
4190.1 - Publications	1,124.00	1,124.00	1,299.00	1,299.00
4190.2 - Membership Dues and Fees	0.00	0.00	879.00	180.00
4190.3 - Admin Service Contracts	3,560.51	2,522.10	28,615.03	24,704.42
4190.4 - Office Supplies	525.14	689.22	3,383.36	3,530.44
4190.5 - Other Sundry-Misc.	1,087.84	1,034.78	7,051.43	7,303.69
4221 - Resident Employee Stipend	900.00	1,000.00	3,240.32	4,900.00
4230 - Contract Costs-Cable & Other	5,481.59	5,076.25	27,148.57	25,216.95
4310 - Water & Sewer	5,969.98	5,042.98	24,989.09	24,345.77
4320 - Electricity	1,893.26	1,690.38	44,785.61	45,303.01
4330 - Gas	836.41	1,553.98	14,820.08	16,050.75
4410 - Maintenance Wages	11,896.50	7,508.34	45,656.77	39,596.59
4420 - Materials	6,150.29	1,316.18	22,685.89	15,819.85
4430.01 - Garbage Removal	1,411.50	0.00	7,359.32	0.00
4430.02 - Heating & Cooling Contract	1,117.65	4,788.17	9,367.62	8,804.32
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	100.00
4430.04 - Elevator Contracts	596.34	976.34	3,935.89	3,808.55
4430.06 - Unit Turnaround Contracts	2,425.00	0.00	6,690.00	5,695.00
4430.07 - Electrical Contracts	100.00	180.31	1,252.75	1,282.94
4430.08 - Plumbing Contracts	0.00	225.00	475.00	2,318.10
4430.09 - Extermination Contracts	2,479.00	1,904.00	10,708.00	8,321.00
4430.11 - Routine Maintenance Contr	746.00	0.00	2,021.10	2,346.50
4430.12 - Miscellaneous Contracts	21.12	1,926.59	1,839.68	11,439.95
4431 - Garbage Removal	0.00	0.00	0.00	6,515.13

See Accountants' Compilation Report

**Manistee Housing Commission  
Public Housing  
Statement of Revenue & Expense**

	1 Month Ended May 31, 2017	1 Month Ended May 31, 2016	5 Months Ended May 31, 2017	5 Months Ended May 31, 2016
4433 - Employee Benefits - Maint.	4,762.48	5,406.74	30,392.63	32,500.84
4441 - Staff Travel-Maintenance	0.00	0.00	0.00	377.87
4510 - Insurance	6,758.67	5,421.51	33,807.63	30,601.46
4520 - Payment in Lieu of Taxes	3,290.00	3,290.00	16,450.00	16,450.00
4580 - Interest Expense	<u>6,085.16</u>	<u>6,132.64</u>	<u>30,574.11</u>	<u>30,769.71</u>
<b>Total Routine Expenses</b>	<u>104,872.30</u>	<u>86,256.59</u>	<u>508,501.49</u>	<u>485,546.84</u>
<b>Non-Routine Expenses</b>				
<b>Casualty Losses-Not Cap.</b>				
<b>Total Casualty Losses-Not Cap.</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>104,872.30</u>	<u>86,256.59</u>	<u>508,501.49</u>	<u>485,546.84</u>
<b>Operating Income (Loss)</b>	<u>(20,550.71)</u>	<u>11,937.90</u>	<u>(65,819.62)</u>	<u>13,245.47</u>
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	<u>24,750.00</u>	<u>22,370.00</u>	<u>123,750.00</u>	<u>111,850.00</u>
<b>Total Depreciation Expense</b>	24,750.00	22,370.00	123,750.00	111,850.00
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	<u>0.00</u>	<u>1,009.75</u>	<u>0.00</u>
<b>Total Surplus Credits &amp; Charges</b>	0.00	0.00	1,009.75	0.00
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	2,456.81	2,018.71	12,154.45	9,987.04
7511 - Principal Payments - F150	381.25	0.00	1,887.54	0.00
7520 - Replacement of Equipment	3,776.00	0.00	8,986.60	4,782.00
7530 - Cash Proceeds-Sale of Equipm	0.00	0.00	0.00	(8,455.00)
7540 - Betterments and Additions	7,310.00	4,342.64	8,392.00	37,833.18
7590 - Operating Expenditures-Contra	<u>(13,924.06)</u>	<u>(6,361.35)</u>	<u>(31,420.59)</u>	<u>(44,147.22)</u>
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>\$ (34,093.52)</u>	<u>\$ 5,576.55</u>	<u>\$ (96,362.42)</u>	<u>\$ (39,356.75)</u>
<b>GAAP Net Income (Loss)</b>	<u>\$ (45,300.71)</u>	<u>\$ (10,432.10)</u>	<u>\$ (190,579.37)</u>	<u>\$ (98,604.53)</u>

See Accountants' Compilation Report

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 February 28, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of February 28, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111 - Cash - MSHDA	\$	70,242.81
<b>Total Cash</b>		<u>70,242.81</u>

**Receivables**

1122 - Tenants Accounts Receivable		1,436.72
1129.4 - Interfund Receivable - P/H		<u>1,935.90</u>
<b>Total Receivables</b>		3,372.62

**Investments**

<b>Total Investments</b>		0.00
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**Prepaid Expenses & Other Assets**

<b>Total Prepaid Expenses &amp; Other Assets</b>		0.00
--	--	------

<b>Total Current Assets</b>		73,615.43
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**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400.7 - Buildings		366,541.29
1400.98 - Accumulated Depreciation-DVG		<u>(87,510.03)</u>
<b>Total Land, Structures &amp; Equipment</b>		279,031.26

<b>TOTAL CAPITAL ASSETS</b>		<u>279,031.26</u>
-----------------------------	--	-------------------

<b>TOTAL ASSETS</b>	\$	<u><u>352,646.69</u></u>
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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of February 28, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 6,561.86
2114 - Tenant Security Deposits	<u>936.00</u>
<b>Total Accounts Payable</b>	<b>7,497.86</b>

**Accrued Liabilities**

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

**Total Current Liabilities** 507,497.86

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

**Total Deferred Credits** 0.00

**TOTAL LIABILITIES/DEFERRED CREDITS** 507,497.86

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	67,196.03
2806.4 - Invested in Capital Assets-DVG	(219,288.74)
Current Year Profit(Loss)	<u>(2,758.46)</u>
<b>Total Unreserved Fund Balance</b>	<b>(154,851.17)</b>

**TOTAL EQUITY** (154,851.17)

**TOTAL LIABILITIES/EQUITY** \$ 352,646.69

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
Statement of Revenue & Expense  
For the 1 Month and 2 Months Ended February 28, 2017**

	1 Month Ended	2 Months Ended
	<u>February 28, 2017</u>	<u>February 28, 2017</u>
<b>Operating Income</b>		
3110 - Dwelling Rental Revenue	852.00	1,767.00
<b>Total Operating Income</b>	852.00	1,767.00
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	128.54	257.08
<b>Total Administration</b>	128.54	257.08
<b>Ordinary Maint. &amp; Operation</b>		
4430.02 - Heating & Cooling Contracts	816.50	816.50
4430.12 - Miscellaneous Contracts	1,338.56	1,338.56
<b>Total Ordinary Maint. &amp; Oper.</b>	2,155.06	2,155.06
<b>General Expense</b>		
4590 - Other General Expense	433.32	433.32
<b>Total General Expense</b>	433.32	433.32
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	840.00	1,680.00
<b>Total Depreciation Expense</b>	840.00	1,680.00
<b>Capital Expenditures</b>		
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	3,556.92	4,525.46
<b>Net Income/(Loss)</b>	(1,864.92)	(1,078.46)

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/31/17	2605	20014590	City of Manistee	433.32	433.32
01/31/17	2606	20014430.02	Custom Sheet Metal & Heating	816.50	816.50
02/07/17	2607	20014170	H.A.A.S., Inc.	128.54	128.54
02/07/17	2608	20014430.12	Servpro of Manistee	1,338.56	1,338.56
02/28/17	MI078	20011111	Checks 2605 - 2608	(2,716.92)	<u>(2,716.92)</u>
				Transaction Balance	<u><u>0.00</u></u>
Total Debits		<u><u>2,716.92</u></u>	Total Credits	<u><u>2,716.92</u></u>	A/C Hash Total
				<u><u>100068731.140</u></u>	
Number of Transactions		5			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
 DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
02/28/17	101	20011111	February Cash Receipts	852.00	
02/28/17	101	20011122	February TAR Collections	(852.00)	
				Transaction Balance	<u>0.00</u>
Total Debits		<u>852.00</u>	Total Credits	<u>852.00</u>	A/C Hash Total
					<u>40022233.000</u>
Number of Transactions		2			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**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>
02/28/17	502	20011122	To record charges to tenants per Feb 2017 Statement of Operations.	852.00	
02/28/17	502	20013110	To record charges to tenants per Feb 2017 Statement of Operations.	(852.00)	
02/28/17	503	20011122	To record transfer of security deposit to A/R per Feb 2017 Statement of Operations.	(650.00)	
02/28/17	503	20012114	To record transfer of security deposit to A/R per Feb 2017 Statement of Operations.	650.00	
02/28/17	A1	20011400.98	To record estimated depreciation expense.	(840.00)	
02/28/17	A1	20014800	To record estimated depreciation expense.	840.00	
02/28/17	RT1	20019996	To record units leased.	2.00	
02/28/17	RT1	20019997	To record units leased.	(2.00)	
				Transaction Balance	<u>0.00</u>
Total Debits		<u>2,344.00</u>	Total Credits		<u>2,344.00</u>
				A/C Hash Total	<u>160113661.980</u>
Number of Transactions		8			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
 DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>20011111</b>	<b>Cash - MSHDA</b>		72,107.73		
02/28/17	101		February Cash Receipts		852.00	
02/28/17	MI078		Checks 2605 - 2608		(2,716.92)	
					<u>(1,864.92)</u>	<u>70,242.81</u>
	<b>20011122</b>	<b>Tenants Accounts Receivable</b>		2,086.72		
02/28/17	101		February TAR Collections		(852.00)	
02/28/17	502		To record charges to tenants per Feb 2017 Statement of Operations.		852.00	
02/28/17	503		To record transfer of security deposit to A/R per Feb 2017 Statement of Operations.		(650.00)	
					<u>(650.00)</u>	<u>1,436.72</u>
	<b>20011129.4</b>	<b>Interfund Receivable - P/H</b>		1,935.90		
					<u>0.00</u>	<u>1,935.90</u>
	<b>20011400.7</b>	<b>Buildings</b>		366,541.29		
					<u>0.00</u>	<u>366,541.29</u>
	<b>20011400.98</b>	<b>Accumulated Depreciation-DVG</b>		(86,670.03)		
02/28/17	A1 S		To record estimated depreciation expense.		(840.00)	
					<u>(840.00)</u>	<u>(87,510.03)</u>
	<b>20012111</b>	<b>Vendors &amp; Contractors</b>		(6,561.86)		
					<u>0.00</u>	<u>(6,561.86)</u>
	<b>20012114</b>	<b>Tenant Security Deposits</b>		(1,586.00)		
02/28/17	503		To record transfer of security deposit to A/R per Feb 2017 Statement of Operations.		650.00	
					<u>650.00</u>	<u>(936.00)</u>
	<b>20012130</b>	<b>Forgiveable Note - MSHDA</b>		(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
	<b>20012806</b>	<b>Unrestricted Net Assets</b>		(67,196.03)		
					<u>0.00</u>	<u>(67,196.03)</u>
	<b>20012806.4</b>	<b>Invested in Capital Assets-DVG</b>		219,288.74		
					<u>0.00</u>	<u>219,288.74</u>
	<b>20013110</b>	<b>Dwelling Rental</b>		(915.00)		
02/28/17	502		To record charges to tenants per Feb 2017 Statement of Operations.		(852.00)	
					<u>(852.00)</u>	<u>(1,767.00)</u>
	<b>20014170</b>	<b>Accounting Fees</b>		128.54		
02/07/17	2607 V		H.A.A.S., Inc.		128.54	
					<u>128.54</u>	<u>257.08</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>20014430.02 Heating &amp; Cooling Contracts</b>				0.00		
01/31/17	2606		Custom Sheet Metal & Heating		816.50	
					<u>816.50</u>	<u>816.50</u>
<b>20014430.12 Miscellaneous Contracts</b>				0.00		
02/07/17	2608		Servpro of Manistee		1,338.56	
					<u>1,338.56</u>	<u>1,338.56</u>
<b>20014590 General Expense</b>				0.00		
01/31/17	2605	V	City of Manistee		433.32	
					<u>433.32</u>	<u>433.32</u>
<b>20014800 Depreciation - Current Year</b>				840.00		
02/28/17	A1	S	To record estimated depreciation expense.		840.00	
					<u>840.00</u>	<u>1,680.00</u>
<b>20019996 Unit Months Leased</b>				2.00		
02/28/17	RT1	S	To record units leased.		2.00	
					<u>2.00</u>	<u>4.00</u>
<b>20019997 Unit Months Leased - Contra</b>				(2.00)		
02/28/17	RT1	S	To record units leased.		(2.00)	
					<u>(2.00)</u>	<u>(4.00)</u>
Current Profit/(Loss)					<u>(2,704.92)</u>	YTD Profit/(Loss) <u>(2,758.46)</u>
Number of Transactions			15			
						The General Ledger is in balance <u>0.00</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 02/28/17  
Checkbook Name: DVG Checking

**General Ledger**

Balance per General Ledger (Account 20011111) at 02/01/17	72,107.73
Activity for the month:	
Total Debits (Deposits and Credit Memos)	852.00
Total Credits (Checks and Debit Memos)	<u>-2,716.92</u>
Unreconciled General Ledger Balance at 02/28/17	<u>70,242.81</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 02/28/17	<u><u>70,242.81</u></u>

**Bank**

Balance per Bank Statement at 02/28/17	69,600.81
Total Additions (Deposits and Credit Memos in transit)	642.00
Total Subtractions (Checks and Debit Memos in transit)	<u>0.00</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 02/28/17	<u><u>70,242.81</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 02/01/17  
Statement Ending date: 02/28/17  
Checkbook Name: DVG Checking

**Statement Summary**

Beginning Balance				72,107.73
Deposits and Credit Memos				
101	02/28/17	20011122	February Cash Receipts	210.00
			Total	<u>210.00</u>
Checks and Debit Memos				
2605	01/31/17	20014590	City of Manistee	(433.32)
2606	01/31/17	20014430.02	Custom Sheet Metal & Heating	(816.50)
2607	02/07/17	20014170	H.A.A.S., Inc.	(128.54)
2608	02/07/17	20014430.12	Servpro of Manistee	(1,338.56)
			Total	<u>(2,716.92)</u>
Ending Balance				<u><u>69,600.81</u></u>

**Bank Summary**

Ending Bank Balance				69,600.81
Deposits and Credit Memos in transit				
101	02/28/17	20011122	February Cash Receipts	642.00
			Total	<u>642.00</u>
Ending Balance				<u><u>70,242.81</u></u>

**Book Summary**

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 02/28/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>70,242.81</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 March 31, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of March 31, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111 - Cash - MSHDA \$ 54,422.73

**Total Cash** 54,422.73

**Receivables**

1122 - Tenants Accounts Receivable 1,443.62

1129.4 - Interfund Receivable - P/H 1,935.90

**Total Receivables** 3,379.52

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

**Total Prepaid Expenses & Other Assets** 0.00

**Total Current Assets** 57,802.25

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400.7 - Buildings 366,541.29

1400.98 - Accumulated Depreciation-DVG (88,350.03)

**Total Land, Structures & Equipment** 278,191.26

**TOTAL CAPITAL ASSETS** 278,191.26

**TOTAL ASSETS** \$ 335,993.51

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of March 31, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 561.86
2114 - Tenant Security Deposits	<u>936.00</u>
<b>Total Accounts Payable</b>	<b>1,497.86</b>

**Accrued Liabilities**

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

**Total Current Liabilities** 501,497.86

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

**Total Deferred Credits** 0.00

**TOTAL LIABILITIES/DEFERRED CREDITS** 501,497.86

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	67,196.03
2806.4 - Invested in Capital Assets-DVG	(219,288.74)
Current Year Profit(Loss)	<u>(13,411.64)</u>
<b>Total Unreserved Fund Balance</b>	<b>(165,504.35)</b>

**TOTAL EQUITY** (165,504.35)

**TOTAL LIABILITIES/EQUITY** \$ 335,993.51

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
Statement of Revenue & Expense  
For the 1 Month and 3 Months Ended March 31, 2017**

	1 Month Ended	3 Months Ended
	<u>March 31, 2017</u>	<u>March 31, 2017</u>
<b>Operating Income</b>		
3110 - Dwelling Rental Revenue	852.00	2,619.00
3690 - Tenant Revenue - Other	<u>50.00</u>	<u>50.00</u>
<b>Total Operating Income</b>	902.00	2,669.00
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	128.54	385.62
4172 - Management Fees	<u>10,000.00</u>	<u>10,000.00</u>
<b>Total Administration</b>	10,128.54	10,385.62
<b>Ordinary Maint. &amp; Operation</b>		
4430.02 - Heating & Cooling Contracts	454.41	1,270.91
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>1,338.56</u>
<b>Total Ordinary Maint. &amp; Oper.</b>	454.41	2,609.47
<b>General Expense</b>		
4590 - Other General Expense	<u>132.23</u>	<u>565.55</u>
<b>Total General Expense</b>	132.23	565.55
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	<u>840.00</u>	<u>2,520.00</u>
<b>Total Depreciation Expense</b>	840.00	2,520.00
<b>Capital Expenditures</b>		
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	<u>11,555.18</u>	<u>16,080.64</u>
<b>Net Income/(Loss)</b>	<u>(9,813.18)</u>	<u>(10,891.64)</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
03/02/17	2609	20014590	City of Manistee	50.54	50.54
03/02/17	2610	20014590	Consumers Energy	30.49	30.49
03/02/17	2611	20014430.02	Custom Sheet Metal & Heating, Inc.	454.41	454.41
03/14/17	2612	20012111	Manistee Housing Commission	6,000.00	6,000.00
03/14/17	2613	20014172	Manistee Housing Commission	10,000.00	10,000.00
03/14/17	2614	20014590	DTE Energy	51.20	51.20
03/14/17	2615	20014170	H.A.A.S., Inc.	128.54	128.54
03/31/17	MI078	20011111	Cash Disbursements	(16,715.18)	(16,715.18)
			Transaction Balance		<u>0.00</u>

Total Debits 16,715.18      Total Credits 16,715.18      A/C Hash Total 160109764.020

Number of Transactions      8

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
03/31/17	102	20011111	March Cash Receipts	895.10	
03/31/17	102	20011122	March TAR Collections	(895.10)	
				Transaction Balance	<u>0.00</u>
Total Debits				<u>895.10</u>	
		Total Credits		<u>895.10</u>	
			A/C Hash Total	<u>40022233.000</u>	
Number of Transactions		2			

DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.  
 PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
03/31/17	504	20011122	To record charges to tenants per March 2017 Statement of Operations.	902.00	
03/31/17	504	20013110	To record charges to tenants per March 2017 Statement of Operations.	(852.00)	
03/31/17	504	20013690	To record charges to tenants per March 2017 Statement of Operations.	(50.00)	
03/31/17	A1	20011400.98	To record estimated depreciation expense.	(840.00)	
03/31/17	A1	20014800	To record estimated depreciation expense.	840.00	
03/31/17	RT1	20019996	To record units leased.	2.00	
03/31/17	RT1	20019997	To record units leased.	(2.00)	
				Transaction Balance	<u>0.00</u>
Total Debits	<u>1,744.00</u>	Total Credits	<u>1,744.00</u>	A/C Hash Total	<u>140104115.980</u>
Number of Transactions	7				

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>20011111</b>		<b>Cash - MSHDA</b>	70,242.81		
03/31/17	102		March Cash Receipts		895.10	
03/31/17	MI078		Cash Disbursements		(16,715.18)	
					<u>(15,820.08)</u>	<u>54,422.73</u>
	<b>20011122</b>		<b>Tenants Accounts Receivable</b>	1,436.72		
03/31/17	102		March TAR Collections		(895.10)	
03/31/17	504		To record charges to tenants per March 2017 Statement of Operations.		902.00	
					<u>6.90</u>	<u>1,443.62</u>
	<b>20011129.4</b>		<b>Interfund Receivable - P/H</b>	1,935.90		
					<u>0.00</u>	<u>1,935.90</u>
	<b>20011400.7</b>		<b>Buildings</b>	366,541.29		
					<u>0.00</u>	<u>366,541.29</u>
	<b>20011400.98</b>		<b>Accumulated Depreciation-DVG</b>	(87,510.03)		
03/31/17	A1 S		To record estimated depreciation expense.		(840.00)	
					<u>(840.00)</u>	<u>(88,350.03)</u>
	<b>20012111</b>		<b>Vendors &amp; Contractors</b>	(6,561.86)		
03/14/17	2612		Manistee Housing Commission		6,000.00	
					<u>6,000.00</u>	<u>(561.86)</u>
	<b>20012114</b>		<b>Tenant Security Deposits</b>	(936.00)		
					<u>0.00</u>	<u>(936.00)</u>
	<b>20012130</b>		<b>Forgiveable Note - MSHDA</b>	(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
	<b>20012806</b>		<b>Unrestricted Net Assets</b>	(67,196.03)		
					<u>0.00</u>	<u>(67,196.03)</u>
	<b>20012806.4</b>		<b>Invested in Capital Assets-DVG</b>	219,288.74		
					<u>0.00</u>	<u>219,288.74</u>
	<b>20013110</b>		<b>Dwelling Rental</b>	(1,767.00)		
03/31/17	504		To record charges to tenants per March 2017 Statement of Operations.		(852.00)	
					<u>(852.00)</u>	<u>(2,619.00)</u>
	<b>20013690</b>		<b>Tenant Income</b>	0.00		
03/31/17	504		To record charges to tenants per March 2017 Statement of Operations.		(50.00)	
					<u>(50.00)</u>	<u>(50.00)</u>
	<b>20014170</b>		<b>Accounting Fees</b>	257.08		

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>20014170 Accounting Fees (cont.)</b>						
03/14/17	2615	V	H.A.A.S., Inc.		128.54	
					<u>128.54</u>	<u>385.62</u>
<b>20014172 Management Fees</b>						
03/14/17	2613		Manistee Housing Commission	0.00	10,000.00	
					<u>10,000.00</u>	<u>10,000.00</u>
<b>20014430.02 Heating &amp; Cooling Contracts</b>						
03/02/17	2611		Custom Sheet Metal & Heating, Inc.	816.50	454.41	
					<u>454.41</u>	<u>1,270.91</u>
<b>20014430.12 Miscellaneous Contracts</b>						
				1,338.56	0.00	
					<u>0.00</u>	<u>1,338.56</u>
<b>20014590 General Expense</b>						
03/02/17	2609	V	City of Manistee	433.32	50.54	
03/02/17	2610	V	Consumers Energy		30.49	
03/14/17	2614	V	DTE Energy		51.20	
					<u>132.23</u>	<u>565.55</u>
<b>20014800 Depreciation - Current Year</b>						
03/31/17	A1	S	To record estimated depreciation expense.	1,680.00	840.00	
					<u>840.00</u>	<u>2,520.00</u>
<b>20019996 Unit Months Leased</b>						
03/31/17	RT1	S	To record units leased.	4.00	2.00	
					<u>2.00</u>	<u>6.00</u>
<b>20019997 Unit Months Leased - Contra</b>						
03/31/17	RT1	S	To record units leased.	(4.00)	(2.00)	
					<u>(2.00)</u>	<u>(6.00)</u>
Current Profit/(Loss)					<u>(10,653.18)</u>	YTD Profit/(Loss)
						<u>(13,411.64)</u>
Number of Transactions			17			The General Ledger is in balance
						<u>0.00</u>

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 03/31/17  
Checkbook Name: DVG Checking

**General Ledger**

Balance per General Ledger (Account 20011111) at 03/01/17	70,242.81
Activity for the month:	
Total Debits (Deposits and Credit Memos)	895.10
Total Credits (Checks and Debit Memos)	-16,715.18
Unreconciled General Ledger Balance at 03/31/17	<u>54,422.73</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 03/31/17	<u><u>54,422.73</u></u>

**Bank**

Balance per Bank Statement at 03/31/17	54,422.73
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 03/31/17	<u><u>54,422.73</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 03/01/17  
Statement Ending date: 03/31/17  
Checkbook Name: DVG Checking

**Statement Summary**

Beginning Balance				69,600.81
Deposits and Credit Memos				
101	02/28/17	20011122	February Cash Receipts	642.00
102	03/31/17	20011122	March Cash Receipts	895.10
			Total	<u>1,537.10</u>
Checks and Debit Memos				
2609	03/02/17	20014590	City of Manistee	(50.54)
2610	03/02/17	20014590	Consumers Energy	(30.49)
2611	03/02/17	20014430.02	Custom Sheet Metal & Heating, Inc.	(454.41)
2612	03/14/17	20012111	Manistee Housing Commission	(6,000.00)
2613	03/14/17	20014172	Manistee Housing Commission	(10,000.00)
2614	03/14/17	20014590	DTE Energy	(51.20)
2615	03/14/17	20014170	H.A.A.S., Inc.	(128.54)
			Total	<u>(16,715.18)</u>
Ending Balance				<u><u>54,422.73</u></u>

**Bank Summary**

Ending Bank Balance				<u>54,422.73</u>
Ending Balance				<u><u>54,422.73</u></u>

**Book Summary**

G/L account: 20011111  
G/L journal: Journal Entry - DVG  
G/L period: 03/31/17

Total Adjustments:	<u>0.00</u>
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Ending Balance	<u><u>54,422.73</u></u>
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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 April 30, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of April 30, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111 - Cash - MSHDA \$ 55,261.15

**Total Cash** 55,261.15

**Receivables**

1122 - Tenants Accounts Receivable 1,487.12

1129.4 - Interfund Receivable - P/H 1,935.90

**Total Receivables** 3,423.02

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

**Total Prepaid Expenses & Other Assets** 0.00

**Total Current Assets** 58,684.17

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400.7 - Buildings 366,541.29

1400.98 - Accumulated Depreciation-DVG (89,190.03)

**Total Land, Structures & Equipment** 277,351.26

**TOTAL CAPITAL ASSETS** 277,351.26

**TOTAL ASSETS** \$ 336,035.43

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of April 30, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 561.86
2114 - Tenant Security Deposits	<u>936.00</u>
<b>Total Accounts Payable</b>	<b>1,497.86</b>

**Accrued Liabilities**

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

**Total Current Liabilities** 501,497.86

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

**Total Deferred Credits** 0.00

**TOTAL LIABILITIES/DEFERRED CREDITS** 501,497.86

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	67,196.03
2806.4 - Invested in Capital Assets-DVG	(219,288.74)
Current Year Profit(Loss)	<u>(13,369.72)</u>
<b>Total Unreserved Fund Balance</b>	<b>(165,462.43)</b>

**TOTAL EQUITY** (165,462.43)

**TOTAL LIABILITIES/EQUITY** \$ 336,035.43

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
Statement of Revenue & Expense  
For the 1 Month and 4 Months Ended April 30, 2017**

	1 Month Ended	4 Months Ended
	<u>April 30, 2017</u>	<u>April 30, 2017</u>
<b>Operating Income</b>		
3110 - Dwelling Rental Revenue	852.00	3,471.00
3690 - Tenant Revenue - Other	<u>93.50</u>	<u>143.50</u>
<b>Total Operating Income</b>	945.50	3,614.50
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	0.00	385.62
4172 - Management Fees	<u>0.00</u>	<u>10,000.00</u>
<b>Total Administration</b>	0.00	10,385.62
<b>Ordinary Maint. &amp; Operation</b>		
4430.02 - Heating & Cooling Contracts	0.00	1,270.91
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>1,338.56</u>
<b>Total Ordinary Maint. &amp; Oper.</b>	0.00	2,609.47
<b>General Expense</b>		
4590 - Other General Expense	<u>63.58</u>	<u>629.13</u>
<b>Total General Expense</b>	63.58	629.13
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	<u>840.00</u>	<u>3,360.00</u>
<b>Total Depreciation Expense</b>	840.00	3,360.00
<b>Capital Expenditures</b>		
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	<u>903.58</u>	<u>16,984.22</u>
<b>Net Income/(Loss)</b>	<u>881.92</u>	<u>(10,009.72)</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
04/11/17	2616	20014590	City of Manistee	28.15	28.15
04/11/17	2617	20014590	Consumers Energy	35.43	35.43
04/30/17	MI078	20011111	Cash Disbursements	(63.58)	<u>(63.58)</u>
				Transaction Balance	<u><u>0.00</u></u>
Total Debits		<u>63.58</u>	Total Credits	<u>63.58</u>	A/C Hash Total
				<u>60040291.000</u>	
Number of Transactions		3			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
04/30/17	103	20011111	April Cash Receipts	902.00	
04/30/17	103	20011122	April TAR Collections	(902.00)	
				Transaction Balance	<u>0.00</u>
Total Debits		<u>902.00</u>	Total Credits		<u>902.00</u>
			A/C Hash Total		<u>40022233.000</u>
Number of Transactions		2			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
04/30/17	505	20011122	To record charges to tenants per April 2017 Statement of Operations.	945.50	
04/30/17	505	20013110	To record charges to tenants per April 2017 Statement of Operations.	(852.00)	
04/30/17	505	20013690	To record charges to tenants per April 2017 Statement of Operations.	(93.50)	
04/30/17	A1	20011400.98	To record estimated depreciation expense.	(840.00)	
04/30/17	A1	20014800	To record estimated depreciation expense.	840.00	
04/30/17	RT1	20019996	To record units leased.	2.00	
04/30/17	RT1	20019997	To record units leased.	(2.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 1,787.50      Total Credits 1,787.50      A/C Hash Total 140104115.980

Number of Transactions      7

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>20011111</b>		<b>Cash - MSHDA</b>	54,422.73		
04/30/17	103		April Cash Receipts		902.00	
04/30/17	MI078		Cash Disbursements		(63.58)	
					<u>838.42</u>	<u>55,261.15</u>
	<b>20011122</b>		<b>Tenants Accounts Receivable</b>	1,443.62		
04/30/17	103		April TAR Collections		(902.00)	
04/30/17	505		To record charges to tenants per April 2017 Statement of Operations.		945.50	
					<u>43.50</u>	<u>1,487.12</u>
	<b>20011129.4</b>		<b>Interfund Receivable - P/H</b>	1,935.90		
					<u>0.00</u>	<u>1,935.90</u>
	<b>20011400.7</b>		<b>Buildings</b>	366,541.29		
					<u>0.00</u>	<u>366,541.29</u>
	<b>20011400.98</b>		<b>Accumulated Depreciation-DVG</b>	(88,350.03)		
04/30/17	A1 S		To record estimated depreciation expense.		(840.00)	
					<u>(840.00)</u>	<u>(89,190.03)</u>
	<b>20012111</b>		<b>Vendors &amp; Contractors</b>	(561.86)		
					<u>0.00</u>	<u>(561.86)</u>
	<b>20012114</b>		<b>Tenant Security Deposits</b>	(936.00)		
					<u>0.00</u>	<u>(936.00)</u>
	<b>20012130</b>		<b>Forgiveable Note - MSHDA</b>	(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
	<b>20012806</b>		<b>Unrestricted Net Assets</b>	(67,196.03)		
					<u>0.00</u>	<u>(67,196.03)</u>
	<b>20012806.4</b>		<b>Invested in Capital Assets-DVG</b>	219,288.74		
					<u>0.00</u>	<u>219,288.74</u>
	<b>20013110</b>		<b>Dwelling Rental</b>	(2,619.00)		
04/30/17	505		To record charges to tenants per April 2017 Statement of Operations.		(852.00)	
					<u>(852.00)</u>	<u>(3,471.00)</u>
	<b>20013690</b>		<b>Tenant Income</b>	(50.00)		
04/30/17	505		To record charges to tenants per April 2017 Statement of Operations.		(93.50)	
					<u>(93.50)</u>	<u>(143.50)</u>
	<b>20014170</b>		<b>Accounting Fees</b>	385.62		
					<u>0.00</u>	<u>385.62</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>20014172 Management Fees</b>				10,000.00	<u>0.00</u>	<u>10,000.00</u>
<b>20014430.02 Heating &amp; Cooling Contracts</b>				1,270.91	<u>0.00</u>	<u>1,270.91</u>
<b>20014430.12 Miscellaneous Contracts</b>				1,338.56	<u>0.00</u>	<u>1,338.56</u>
<b>20014590 General Expense</b>				565.55		
04/11/17	2616	V	City of Manistee		28.15	
04/11/17	2617	V	Consumers Energy		35.43	
					<u>63.58</u>	<u>629.13</u>
<b>20014800 Depreciation - Current Year</b>				2,520.00		
04/30/17	A1	S	To record estimated depreciation expense.		840.00	
					<u>840.00</u>	<u>3,360.00</u>
<b>20019996 Unit Months Leased</b>				6.00		
04/30/17	RT1	S	To record units leased.		2.00	
					<u>2.00</u>	<u>8.00</u>
<b>20019997 Unit Months Leased - Contra</b>				(6.00)		
04/30/17	RT1	S	To record units leased.		(2.00)	
					<u>(2.00)</u>	<u>(8.00)</u>
Current Profit/(Loss)				<u>41.92</u>		
			YTD Profit/(Loss)			<u>(13,369.72)</u>
Number of Transactions						12
			The General Ledger is in balance			<u>0.00</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 04/30/17  
Checkbook Name: DVG Checking

**General Ledger**

Balance per General Ledger (Account 20011111) at 04/01/17	54,422.73
Activity for the month:	
Total Debits (Deposits and Credit Memos)	902.00
Total Credits (Checks and Debit Memos)	<u>-63.58</u>
Unreconciled General Ledger Balance at 04/30/17	<u>55,261.15</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 04/30/17	<u><u>55,261.15</u></u>

**Bank**

Balance per Bank Statement at 04/30/17	55,261.15
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	<u>-0.00</u>
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 04/30/17	<u><u>55,261.15</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 04/01/17  
Statement Ending date: 04/30/17  
Checkbook Name: DVG Checking

**Statement Summary**

Beginning Balance				54,422.73
Deposits and Credit Memos				
103	04/30/17	20011122	April Cash Receipts	902.00
			Total	<u>902.00</u>
Checks and Debit Memos				
2616	04/11/17	20014590	City of Manistee	(28.15)
2617	04/11/17	20014590	Consumers Energy	(35.43)
			Total	<u>(63.58)</u>
Ending Balance				<u><u>55,261.15</u></u>

**Bank Summary**

Ending Bank Balance				55,261.15
Ending Balance				<u><u>55,261.15</u></u>

**Book Summary**

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 04/30/17				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>55,261.15</u></u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

Housing Authority Acct Specialists, Inc.  
PO Box 545  
Sparta, WI 54656  
608-269-6490

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 May 31, 2017. 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.

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of May 31, 2017**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111 - Cash - MSHDA \$ 51,697.03

**Total Cash** 51,697.03

**Receivables**

1122 - Tenants Accounts Receivable 1,392.12

1129.4 - Interfund Receivable - P/H 1,935.90

**Total Receivables** 3,328.02

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

**Total Prepaid Expenses & Other Assets** 0.00

**Total Current Assets** 55,025.05

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400.7 - Buildings 370,741.29

1400.98 - Accumulated Depreciation-DVG (90,030.03)

**Total Land, Structures & Equipment** 280,711.26

**TOTAL CAPITAL ASSETS** 280,711.26

**TOTAL ASSETS** \$ 335,736.31

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of May 31, 2017**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 561.86
2114 - Tenant Security Deposits	<u>936.00</u>
<b>Total Accounts Payable</b>	<b>1,497.86</b>

**Accrued Liabilities**

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

**Total Current Liabilities** 501,497.86

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

**Total Deferred Credits** 0.00

**TOTAL LIABILITIES/DEFERRED CREDITS** 501,497.86

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Position	67,196.03
2806.4 - Invested in Capital Assets-DVG	(219,288.74)
Current Year Profit(Loss)	<u>(13,668.84)</u>
<b>Total Unreserved Fund Balance</b>	<b>(165,761.55)</b>

**TOTAL EQUITY** (165,761.55)

**TOTAL LIABILITIES/EQUITY** \$ 335,736.31

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

**Manistee Housing Commission  
Domestic Violence Grant  
Statement of Revenue & Expense  
For the 1 Month and 5 Months Ended May 31, 2017**

	1 Month Ended	5 Months Ended
	<u>May 31, 2017</u>	<u>May 31, 2017</u>
<b>Operating Income</b>		
3110 - Dwelling Rental Revenue	757.00	4,228.00
3690 - Tenant Revenue - Other	<u>0.00</u>	<u>143.50</u>
<b>Total Operating Income</b>	757.00	4,371.50
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	0.00	385.62
4172 - Management Fees	<u>0.00</u>	<u>10,000.00</u>
<b>Total Administration</b>	0.00	10,385.62
<b>Ordinary Maint. &amp; Operation</b>		
4430.02 - Heating & Cooling Contracts	0.00	1,270.91
4430.06 - Unit Turnaround Contracts	150.00	150.00
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>1,338.56</u>
<b>Total Ordinary Maint. &amp; Oper.</b>	150.00	2,759.47
<b>General Expense</b>		
4590 - Other General Expense	<u>66.12</u>	<u>695.25</u>
<b>Total General Expense</b>	66.12	695.25
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	840.00	4,200.00
<b>Total Depreciation Expense</b>	840.00	4,200.00
<b>Capital Expenditures</b>		
7540 - Betterments and Additions	4,200.00	4,200.00
7590 - Operating Expenditures- Contra	<u>(4,200.00)</u>	<u>(4,200.00)</u>
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	<u>5,256.12</u>	<u>22,240.34</u>
<b>Net Income/(Loss)</b>	<u>(3,659.12)</u>	<u>(13,668.84)</u>

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
05/02/17	2618	20011690	Void Check	0.00	
05/02/17	2619	20014590	City of Manistee	41.35	41.35
05/02/17	2620	20014590	Consumers Energy	24.77	24.77
05/02/17	2621	20014430.06	Manistee Cleaning Service	150.00	150.00
05/02/17	2622	20011400.7	Olson Lumber Company	4,200.00	
05/02/17	2622	20017540	Olson Lumber Company	4,200.00	
05/02/17	2622	20017590	Olson Lumber Company	(4,200.00)	4,200.00
05/31/17	MI078	20011111	Checks 2618 - 2622	(4,416.12)	<u>(4,416.12)</u>
				Transaction Balance	<u><u>0.00</u></u>
Total Debits	<u>8,616.12</u>	Total Credits	<u>8,616.12</u>	A/C Hash Total	<u>160112941.760</u>
Number of Transactions	8				

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
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**Manistee Housing Commission  
Cash Receipts - DVG Journal**

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
05/31/17	104	20011111	May Cash Receipts	852.00	
05/31/17	104	20011122	May TAR Collections	(852.00)	
				Transaction Balance	<u>0.00</u>
Total Debits		<u>852.00</u>	Total Credits		<u>852.00</u>
			A/C Hash Total		<u>40022233.000</u>
Number of Transactions		2			

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT.

Manistee Housing Commission  
Journal Entry - DVG Journal

Date	Reference	Account	Description	Amount	Reference Total
05/31/17	506	20011122	To record charges to tenants per May 2017 Statement of Operations.	757.00	
05/31/17	506	20013110	To record charges to tenants per May 2017 Statement of Operations.	(757.00)	
05/31/17	A1	20011400.98	To record estimated depreciation expense.	(840.00)	
05/31/17	A1	20014800	To record estimated depreciation expense.	840.00	
05/31/17	RT1	20019996	To record units leased.	2.00	
05/31/17	RT1	20019997	To record units leased.	(2.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 1,599.00      Total Credits 1,599.00      A/C Hash Total 120090425.980

Number of Transactions      6

PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>20011111 Cash - MSHDA</b>				55,261.15		
05/31/17	104		May Cash Receipts		852.00	
05/31/17	MI078		Checks 2618 - 2622		(4,416.12)	
					<u>(3,564.12)</u>	<u>51,697.03</u>
<b>20011122 Tenants Accounts Receivable</b>				1,487.12		
05/31/17	104		May TAR Collections		(852.00)	
05/31/17	506		To record charges to tenants per May 2017 Statement of Operations.		757.00	
					<u>(95.00)</u>	<u>1,392.12</u>
<b>20011129.4 Interfund Receivable - P/H</b>				1,935.90		
					<u>0.00</u>	<u>1,935.90</u>
<b>20011400.7 Buildings</b>				366,541.29		
05/02/17	2622		Olson Lumber Company		4,200.00	
					<u>4,200.00</u>	<u>370,741.29</u>
<b>20011400.98 Accumulated Depreciation-DVG</b>				(89,190.03)		
05/31/17	A1 S		To record estimated depreciation expense.		(840.00)	
					<u>(840.00)</u>	<u>(90,030.03)</u>
<b>20011690 Undistributed Debits</b>				0.00		
05/02/17	2618 V		Void Check		0.00	
					<u>0.00</u>	<u>0.00</u>
<b>20012111 Vendors &amp; Contractors</b>				(561.86)		
					<u>0.00</u>	<u>(561.86)</u>
<b>20012114 Tenant Security Deposits</b>				(936.00)		
					<u>0.00</u>	<u>(936.00)</u>
<b>20012130 Forgiveable Note - MSHDA</b>				(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
<b>20012806 Unrestricted Net Assets</b>				(67,196.03)		
					<u>0.00</u>	<u>(67,196.03)</u>
<b>20012806.4 Invested in Capital Assets-DVG</b>				219,288.74		
					<u>0.00</u>	<u>219,288.74</u>
<b>20013110 Dwelling Rental</b>				(3,471.00)		
05/31/17	506		To record charges to tenants per May 2017 Statement of Operations.		(757.00)	
					<u>(757.00)</u>	<u>(4,228.00)</u>
<b>20013690 Tenant Income</b>				(143.50)		
					<u>0.00</u>	<u>(143.50)</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>20014170</b>		<b>Accounting Fees</b>	385.62		
					0.00	385.62
	<b>20014172</b>		<b>Management Fees</b>	10,000.00		
					0.00	10,000.00
	<b>20014430.02</b>		<b>Heating &amp; Cooling Contracts</b>	1,270.91		
					0.00	1,270.91
	<b>20014430.06</b>		<b>Unit Turnaround Contracts</b>	0.00		
05/02/17	2621		Manistee Cleaning Service		150.00	
					150.00	150.00
	<b>20014430.12</b>		<b>Miscellaneous Contracts</b>	1,338.56		
					0.00	1,338.56
	<b>20014590</b>		<b>General Expense</b>	629.13		
05/02/17	2619	V	City of Manistee		41.35	
05/02/17	2620	V	Consumers Energy		24.77	
					66.12	695.25
	<b>20014800</b>		<b>Depreciation - Current Year</b>	3,360.00		
05/31/17	A1	S	To record estimated depreciation expense.		840.00	
					840.00	4,200.00
	<b>20017540</b>		<b>Betterments and Additions</b>	0.00		
05/02/17	2622		Olson Lumber Company		4,200.00	
					4,200.00	4,200.00
	<b>20017590</b>		<b>Operating Expenditures- Contra</b>	0.00		
05/02/17	2622		Olson Lumber Company		(4,200.00)	
					(4,200.00)	(4,200.00)
	<b>20019996</b>		<b>Unit Months Leased</b>	8.00		
05/31/17	RT1	S	To record units leased.		2.00	
					2.00	10.00
	<b>20019997</b>		<b>Unit Months Leased - Contra</b>	(8.00)		
05/31/17	RT1	S	To record units leased.		(2.00)	
					(2.00)	(10.00)
Current Profit/(Loss)					<u>(299.12)</u>	
			YTD Profit/(Loss)		<u>(13,668.84)</u>	
Number of Transactions						16
			The General Ledger is in balance			<u>0.00</u>

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

Account Number:  
Statement Ending date: 05/31/17  
Checkbook Name: DVG Checking

**General Ledger**

Balance per General Ledger (Account 20011111) at 05/01/17	55,261.15
Activity for the month:	
Total Debits (Deposits and Credit Memos)	852.00
Total Credits (Checks and Debit Memos)	<u>-4,416.12</u>
Unreconciled General Ledger Balance at 05/31/17	<u>51,697.03</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 05/31/17	<u><u>51,697.03</u></u>

**Bank**

Balance per Bank Statement at 05/31/17	51,697.03
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 05/31/17	<u><u>51,697.03</u></u>

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OF CURRENT AND PAST PROGRAM PARTICIPANTS  
HAS BEEN REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 05/01/17  
Statement Ending date: 05/31/17  
Checkbook Name: DVG Checking

**Statement Summary**

Beginning Balance				55,261.15
Deposits and Credit Memos				
104	05/31/17	20011122	May Cash Receipts	852.00
			Total	<u>852.00</u>
Checks and Debit Memos				
2619	05/02/17	20014590	City of Manistee	(41.35)
2620	05/02/17	20014590	Consumers Energy	(24.77)
2621	05/02/17	20014430.06	Manistee Cleaning Service	(150.00)
2622	05/02/17	20011400.7	Olson Lumber Company	(4,200.00)
			Total	<u>(4,416.12)</u>
Ending Balance				<u><u>51,697.03</u></u>

**Bank Summary**

Ending Bank Balance	<u>51,697.03</u>
Ending Balance	<u><u>51,697.03</u></u>

**Book Summary**

G/L account: 20011111  
G/L journal: Journal Entry - DVG  
G/L period: 05/31/17

Total Adjustments:	<u><u>0.00</u></u>
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Ending Balance	<u><u>51,697.03</u></u>
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**City of Manistee Housing Commission**  
**Security Deposit Reconciliation**  
For the Month Ending December 31, 2016  
Prepared January 3, 2017 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
<b>Beginning PH Balance</b>				\$ 50,952.50
<b>Increases to PH</b>				
[REDACTED]	12/2/2016	New Tenant	\$ 210.00	\$ 210.00
[REDACTED]	12/12/2016	New Tenant	\$ 362.00	\$ 572.00
[REDACTED]	12/15/2016	New Tenant	\$ 156.00	\$ 728.00
[REDACTED]	12/28/2016	New Tenant	\$ 296.00	\$ 1,024.00
[REDACTED]	12/29/2016	New Tenant	\$ 50.00	\$ 1,074.00
Total Increases to PH			<u>\$ 1,074.00</u>	<u>\$ 1,074.00</u>
<b>Decreases to PH</b>				
[REDACTED]	12/5/2016	Transfer Against Owed	\$ (50.00)	\$ (50.00)
[REDACTED]	12/5/2016	Transfer Against Owed	\$ (172.18)	\$ (222.18)
[REDACTED]	12/5/2016	Refund of Deposit	\$ (41.82)	\$ (264.00)
[REDACTED]	12/9/2016	Transfer Against Owed	\$ (81.50)	\$ (345.50)
[REDACTED]	12/9/2016	Refund of Deposit	\$ (87.50)	\$ (433.00)
[REDACTED]	12/14/2016	Transfer Against Owed	\$ (233.00)	\$ (666.00)
[REDACTED]	12/16/2016	Transfer Against Owed	\$ (313.00)	\$ (979.00)
[REDACTED]	12/16/2016	Transfer Against Owed	\$ (210.00)	\$ (1,189.00)
Total Decreases to PH			<u>\$ (1,189.00)</u>	<u>\$ (1,189.00)</u>
Net Increase (Decrease) to PH			<u>\$ (115.00)</u>	<u>\$ (115.00)</u>
<b>Ending PH Balance</b>			<b>\$ (115.00)</b>	<b>\$ 50,837.50</b>
<b>Beginning DVG Balance</b>				\$ 516.00
<b>Increases to DVG</b>				
N/A			\$ -	\$ -
Total Increases to DVG			<u>\$ -</u>	<u>\$ -</u>
<b>Decreases to DVG</b>				
N/A			\$ -	\$ -
Total Decreases to DVG			<u>\$ -</u>	<u>\$ -</u>
Net Increase (Decrease) to DVG			<u>\$ -</u>	<u>\$ -</u>
<b>Ending DVG Balance</b>			<b>\$ -</b>	<b>\$ 516.00</b>
<b>Combined Ending Balance</b>				<b><u>\$ 51,353.50</u></b>

**City of Manistee Housing Commission**  
**Security Deposit Reconciliation**  
For the Month Ending February 28, 2017  
Prepared March 9, 2017 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
<b>Beginning PH Balance</b>				\$ 49,282.50
<b>Increases to PH</b>				
[REDACTED]	2/1/2017	New Tenant	\$ 141.00	\$ 141.00
[REDACTED]	2/6/2017	New Tenant	\$ 211.00	\$ 352.00
[REDACTED]	2/13/2017	New Tenant	\$ 367.00	\$ 719.00
[REDACTED]	2/23/2017	New Tenant	\$ 262.00	\$ 981.00
[REDACTED]	2/24/2017	New Tenant	\$ 221.00	\$ 1,202.00
[REDACTED]	2/28/2017	New Tenant	\$ 215.00	\$ 1,417.00
Total Increases to PH			<u>\$ 1,417.00</u>	<u>\$ 1,417.00</u>
<b>Decreases to PH</b>				
[REDACTED]	2/9/2017	Transfer Against Owed	\$ (222.00)	\$ (222.00)
[REDACTED]	2/9/2017	Transfer Against Owed	\$ (50.00)	\$ (272.00)
[REDACTED]	2/21/2017	Transfer Against Owed	\$ (54.50)	\$ (326.50)
[REDACTED]	2/21/2017	Refund of Deposit	\$ (156.50)	\$ (483.00)
[REDACTED]	2/23/2017	Transfer Against Owed	\$ (90.50)	\$ (573.50)
[REDACTED]	2/23/2017	Refund of Deposit	\$ (55.50)	\$ (629.00)
Total Decreases to PH			<u>\$ (629.00)</u>	<u>\$ (629.00)</u>
Net Increase (Decrease) to PH			<u>\$ 788.00</u>	<u>\$ 788.00</u>
<b>Ending PH Balance</b>			<b>\$ 788.00</b>	<b>\$ 50,070.50</b>
<b>Beginning DVG Balance</b>				\$ 516.00
<b>Increases to DVG</b>				
N/A			<u>\$ -</u>	<u>\$ -</u>
Total Increases to DVG			<u>\$ -</u>	<u>\$ -</u>
<b>Decreases to DVG</b>				
N/A			<u>\$ -</u>	<u>\$ -</u>
Total Decreases to DVG			<u>\$ -</u>	<u>\$ -</u>
Net Increase (Decrease) to DVG			<u>\$ -</u>	<u>\$ -</u>
<b>Ending DVG Balance</b>			<b>\$ -</b>	<b>\$ 516.00</b>
<b>Combined Ending Balance</b>				<b><u><u>\$ 50,586.50</u></u></b>

**City of Manistee Housing Commission**  
**Security Deposit Reconciliation**  
**For the Month Ending March 31, 2017**

<u>Tenant Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning PH Balance</b>				\$ 50,070.50
<b>Increases to PH</b>				
██████████	3/10/2017	New Tenant	\$ 296.00	\$ 296.00
██████████	3/15/2017	New Tenant	\$ 50.00	\$ 346.00
Total Increases to PH			<u>\$ 346.00</u>	<u>\$ 346.00</u>
<b>Decreases to PH</b>				
██████████	3/17/2017	Transfer Against Owed	\$ (105.50)	\$ (105.50)
██████████	3/17/2017	Refund of Deposit	\$ (86.50)	\$ (192.00)
██████████	3/17/2017	Transfer Against Owed	\$ (212.00)	\$ (404.00)
██████████	3/17/2017	Loss of Security Deposit	\$ (390.00)	\$ (794.00)
██████████	3/17/2017	Refund of Deposit	\$ (50.00)	\$ (844.00)
██████████	3/17/2017	Transfer Against Owed	\$ (84.50)	\$ (928.50)
██████████	3/17/2017	Refund of Deposit	\$ (4.50)	\$ (933.00)
██████████	3/17/2017	Refund of Deposit	\$ (294.00)	\$ (1,227.00)
Total Decreases to PH			<u>\$ (1,227.00)</u>	<u>\$ (1,227.00)</u>
Net Increase (Decrease) to PH			<u>\$ (881.00)</u>	<u>\$ (881.00)</u>
<b>Ending PH Balance</b>			<b>\$ (881.00)</b>	<b>\$ 49,189.50</b>
<b>Beginning DVG Balance</b>				\$ 516.00
<b>Increases to DVG</b>				
N/A			\$ -	\$ -
Total Increases to DVG			<u>\$ -</u>	<u>\$ -</u>
<b>Decreases to DVG</b>				
N/A			\$ -	\$ -
Total Decreases to DVG			<u>\$ -</u>	<u>\$ -</u>
Net Increase (Decrease) to DVG			<u>\$ -</u>	<u>\$ -</u>
<b>Ending DVG Balance</b>			<b>\$ -</b>	<b>\$ 516.00</b>
<b>Combined Ending Balance</b>				<b><u><u>\$ 49,705.50</u></u></b>

**City of Manistee Housing Commission**

Security Deposit Reconciliation

For the Month Ending April 30, 2017

Prepared May 10, 2017 by Financial Analyst

<u>Tenant Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning PH Balance</b>				\$ 49,189.50
<b>Increases to PH</b>				
[REDACTED]	4/3/2017	New Tenant	\$ 231.00	\$ 231.00
[REDACTED]	4/6/2017	New Tenant	\$ 398.00	\$ 629.00
Total Increases to PH			\$ 629.00	\$ 629.00
<b>Decreases to PH</b>				
[REDACTED]	4/25/2017	Transfer Against Owed	\$ (204.00)	\$ (204.00)
[REDACTED]	4/25/2017	Transfer Against Owed	\$ (293.00)	\$ (497.00)
[REDACTED]	4/25/2017	Transfer Against Owed	\$ (419.00)	\$ (916.00)
[REDACTED]	4/25/2017	Transfer Against Owed	\$ (167.00)	\$ (1,083.00)
[REDACTED]	4/25/2017	Refund of Deposit	\$ (55.00)	\$ (1,138.00)
Total Decreases to PH			\$ (1,138.00)	\$ (1,138.00)
Net Increase (Decrease) to PH			\$ (509.00)	\$ (509.00)
<b>Ending PH Balance</b>			\$ (509.00)	\$ 48,680.50
<b>Beginning DVG Balance</b>				\$ 516.00
<b>Increases to DVG</b>				
N/A			\$ -	\$ -
Total Increases to DVG			\$ -	\$ -
<b>Decreases to DVG</b>				
N/A			\$ -	\$ -
Total Decreases to DVG			\$ -	\$ -
Net Increase (Decrease) to DVG			\$ -	\$ -
<b>Ending DVG Balance</b>			\$ -	\$ 516.00
<b>Combined Ending Balance</b>				<u>\$ 49,196.50</u>

DOCUMENT REDACTED  
 PER FEDERAL PRIVACY ACT  
 ALL PERSONALLY IDENTIFYING INFORMATION  
 OF CURRENT AND PAST PROGRAM PARTICIPANTS  
 HAS BEEN REDACTED

**City of Manistee Housing Commission**

Security Deposit Reconciliation

For the Month Ending May 31, 2017

Prepared June 1, 2017 by Financial Analyst

<u>Tenant Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning PH Balance</b>				\$ 48,680.50
<b>Increases to PH</b>				
[REDACTED]	5/8/2017	New Tenant	\$ 376.00	\$ 376.00
[REDACTED]	5/11/2017	New Tenant	\$ 213.00	\$ 589.00
[REDACTED]	5/18/2017	New Tenant	\$ 213.00	\$ 802.00
[REDACTED]	5/22/2017	New Tenant	\$ 150.00	\$ 952.00
[REDACTED]	5/23/2017	New Tenant	\$ 3.00	\$ 955.00
[REDACTED]	5/23/2017	New Tenant	\$ 179.00	\$ 1,134.00
[REDACTED]	5/31/2017	New Tenant	\$ 409.00	\$ 1,543.00
Total Increases to PH			\$ 1,543.00	\$ 1,543.00
<b>Decreases to PH</b>				
[REDACTED]	5/25/2017	Transfer Against Owed	\$ (210.00)	\$ (210.00)
[REDACTED]	5/24/2017	Transfer Against Owed	\$ (292.00)	\$ (502.00)
[REDACTED]	5/24/2017	Transfer Against Owed	\$ (50.00)	\$ (552.00)
[REDACTED]	5/25/2017	Transfer Against Owed	\$ (73.92)	\$ (625.92)
[REDACTED]	5/25/2017	Refund of Deposit	\$ (183.08)	\$ (809.00)
[REDACTED]	5/24/2017	Transfer Against Owed	\$ (110.00)	\$ (919.00)
[REDACTED]	5/25/2017	Refund of Deposit	\$ (255.00)	\$ (1,174.00)
[REDACTED]	5/24/2017	Refund of Deposit	\$ (357.00)	\$ (1,531.00)
[REDACTED]	5/25/2017	Transfer Against Owed	\$ (23.00)	\$ (1,554.00)
[REDACTED]	5/25/2017	Refund of Deposit	\$ (251.00)	\$ (1,805.00)
[REDACTED]	5/25/2017	Transfer Against Owed	\$ (21.00)	\$ (1,826.00)
[REDACTED]	5/25/2017	Refund of Deposit	\$ (196.00)	\$ (2,022.00)
Total Decreases to PH			\$ (2,022.00)	\$ (2,022.00)
Net Increase (Decrease) to PH			\$ (479.00)	\$ (479.00)
<b>Ending PH Balance</b>			\$ (479.00)	\$ 48,201.50
<b>Beginning DVG Balance</b>				
				\$ 516.00
<b>Increases to DVG</b>				
[REDACTED]	5/31/2017	Correction - Unreported Deposit	\$ 419.90	\$ 419.90
Total Increases to DVG			\$ 419.90	\$ 419.90
<b>Decreases to DVG</b>				
N/A			\$ -	\$ -
Total Decreases to DVG			\$ -	\$ -
Net Increase (Decrease) to DVG			\$ 419.90	\$ 419.90
<b>Ending DVG Balance</b>			\$ 419.90	\$ 935.90
<b>Combined Ending Balance</b>				<u>\$ 49,137.40</u>

**Resolution 2017-06**  
**Adoption of the Resident Occupancy and Transfer Rights under VAWA**

**WHEREAS**, the Violence Against Women Reauthorization Act of 2013 [VAWA] provides special protections for victims of domestic violence, dating violence, sexual assault, and stalking who are applying for or receive assistance under the public housing program, and

**WHEREAS**, the City of Manistee Housing Commission is required by federal law to comply with all aspects of VAWA, and

**WHEREAS**, the U.S. Department of Housing and Urban Development [HUD] requires that each public housing authority [PHA] adopt policies, procedures and an emergency transfer plan that complies with the VAWA regulations

**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:

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners adopt the Resident Occupancy and Transfer Rights under VAWA policy.

<b>Record of Voting</b>				
<b>Commissioner</b>	<b>Approve</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
Dale Priester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**RESOLUTION DECLARED**

Passed       Failed

**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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director

PROPOSED



City of Manistee Housing Commission

Codification: 1153 – Occupancy Rights Under the Violence Against Women Act

Adopted: May 23, 2017

Revision Number	Resolution Number	Date
Initial	2017- 06	May 23, 2017

DRAFT

## **1. Executive Summary**

The purpose of this policy is to ensure that the City of Manistee Housing Commission’s occupancy related policies, including emergency transfer procedures, are in compliance with the 2013 Final Rule of the Violence Against Women Act.

## **2. Notice of Occupancy Rights under the Violence Against Women Act**

The Violence Against Women Act [VAWA] provides protections for victims of domestic violence, dating violence, sexual assault, or stalking. VAWA protections are not only available to women, but are available equally to all individuals regardless of sex, gender identity, or sexual orientation. The U.S. Department of Housing and Urban development [HUD] is the Federal agency that oversees that City of Manistee Housing Commission [CMHC] public housing program is in compliance with VAWA. This notice explains your rights under VAWA. An HUD-approved certification form is attached to this notice. You can fill out this form to show that you are or have been a victim of domestic violence, sexual assault, or stalking and that you wish to use your rights under VAWA.

## **3. Protections for Applicants**

If you otherwise qualify for assistance under the CMHC public housing program, you cannot be denied admission or denied assistance because you are or have been a victim of domestic violence, dating violence, sexual assault or stalking.

## **4. Protection for Tenants [Program Participants]**

If you are receiving assistance under the CMHC public housing program, you may not be denied assistance, terminated from participation, or be evicted from your rental housing because you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking.

Also, if you or an affiliated individual of yours is or has been the victim of domestic violence, dating violence, sexual assault, or stalking by a member of your household or any guest, you may not be denied rental assistance or occupancy rights under the CMHC public housing program solely on the basis of criminal activity directly related to that domestic violence, dating violence, sexual assault, or stalking.

Affiliated individual means your spouse, parent, brother, sister, or child, or a person to whom you stand in the place of a parent or guardian [for example, the affiliated individual is in your care, custody, or control]; or any individual, tenant or lawful occupant living in your household.

## **5. Removing the Abuser or Perpetrator from the Household**

CMHC may divide [bifurcate] your lease in order to evict the individual or terminate the assistance of the individual who has engaged in criminal activity [the abuser or perpetrator] directly relating to domestic violence, dating violence, sexual assault, or stalking.

If CMHC chooses to remove the abuser or perpetrator, CMHC may not take away the rights of eligible tenants to the unit or otherwise punish the remaining tenants. If the evicted abuser or perpetrator was the sole tenant to have established eligibility for assistance under the program, CMHC must allow the tenant who is or has been a victim and other household members to remain in the unit for a period of time, in order to establish eligibility under the program or under another HUD housing program covered by VAWA, or, find alternative housing.

In removing the abuser or perpetrator from the household, CMHC must follow Federal, State, and local eviction procedures. In order to divide a lease, CMHC may, but is not required to, ask you for documentation or certification of the incidences of domestic violence, dating violence, sexual assault, or stalking.

## **6. Moving to Another Unit**

Upon your request, CMHC may permit you to move to another unit, subject to the availability of other units, and still keep your assistance. In order to approve a request, CMHC may ask you to provide documentation that you are requesting to move because of an incidence of domestic violence, dating violence, sexual assault, or stalking. If the request is a request for emergency transfer, CMHC may ask you to submit a written request or fill out a form where you certify that you meet the criteria for an emergency transfer under VAWA. The criteria are:

- 1. You are a victim of domestic violence, dating violence, sexual assault, or stalking.**

If your housing provider does not already have documentation that you are a victim of domestic violence, dating violence, sexual assault, or stalking, your housing provider may ask you for such documentation, as described in the documentation section below.

- 2. You expressly request the emergency transfer.**

Your housing provider may choose to require that you submit a form, or may accept another written or oral request.

**3. You reasonably believe you are threatened with imminent harm from further violence if you remain in your current unit.**

This means you have a reason to fear that if you do not receive a transfer, you would suffer violence in the very near future.

**OR**

**You are a victim of sexual assault, and the assault occurred on the premises during the 90-calendar-day period before you request a transfer.**

If you are a victim of sexual assault, then in addition to qualifying for an emergency transfer because you reasonably believe you are threatened with imminent harm from further violence if you remain in your unit, you may qualify for an emergency transfer if the sexual assault occurred on the premises of the property from which you are seeking your transfer, and that assault happened within the 90-calendar-day period before you expressly request the transfer.

CMHC will keep confidential requests for emergency transfers by victims of domestic violence, dating violence, sexual assault, or stalking, and the location of any move by such victims and their families.

CMHC’s emergency transfer plan provides further information on emergency transfers, and CMHC must make a copy of its emergency transfer plan available to you if you ask to see it.

**7. Documenting You Are or Have Been a Victim of Domestic Violence, Dating Violence, Sexual Assault or Stalking**

CMHC can, but is not required to, ask you to provide documentation to “certify” that you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking. Such request from CMHC must be in writing, and CMHC must give you at least 14 business days (Saturdays, Sundays, and Federal holidays do not count) from the day you receive the request to provide the documentation. CMHC may, but does not have to, extend the deadline for the submission of documentation upon your request.

You can provide one of the following to CMHC as documentation. It is your choice which of the following to submit if CMHC asks you to provide documentation that you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking.

- A complete HUD-approved certification form given to you by HP with this notice, that documents an incident of domestic violence, dating violence, sexual assault, or stalking. The form will ask for your name, the date, time, and location of the incident of domestic violence, dating violence, sexual assault, or stalking, and a description of the incident. The certification form provides for including the name of the abuser or perpetrator if the name of the abuser or perpetrator is known and is safe to provide.

- A record of a Federal, State, tribal, territorial, or local law enforcement agency, court, or administrative agency that documents the incident of domestic violence, dating violence, sexual assault, or stalking. Examples of such records include police reports, protective orders, and restraining orders, among others.
- A statement, which you must sign, along with the signature of an employee, agent, or volunteer of a victim service provider, an attorney, a medical professional or a mental health professional (collectively, “professional”) from whom you sought assistance in addressing domestic violence, dating violence, sexual assault, or stalking, or the effects of abuse, and with the professional selected by you attesting under penalty of perjury that he or she believes that the incident or incidents of domestic violence, dating violence, sexual assault, or stalking are grounds for protection.
- Any other statement or evidence that the CMHC has agreed to accept.

If you fail or refuse to provide one of these documents within the 14 business days, CMHC does not have to provide you with the protections contained in this notice.

If CMHC receives conflicting evidence that an incident of domestic violence, dating violence, sexual assault, or stalking has been committed (such as certification forms from two or more members of a household each claiming to be a victim and naming one or more of the other petitioning household members as the abuser or perpetrator), CMHC has the right to request that you provide third-party documentation within thirty 30 calendar days in order to resolve the conflict. If you fail or refuse to provide third-party documentation where there is conflicting evidence, CMHC does not have to provide you with the protections contained in this notice.

## **8. Confidentiality**

CMHC must keep confidential any information you provide related to the exercise of your rights under VAWA, including the fact that you are exercising your rights under VAWA.

CMHC must not allow any individual administering assistance or other services on behalf of CMHC (for example, employees and contractors) to have access to confidential information unless for reasons that specifically call for these individuals to have access to this information under applicable Federal, State, or local law.

CMHC must not enter your information into any shared database or disclose your information to any other entity or individual. CMHC, however, may disclose the information provided if:

- You give written permission to CMHC to release the information on a time-limited basis.
- CMHC needs to use the information in an eviction or termination proceeding, such as to evict your abuser or perpetrator or terminate your abuser or perpetrator from assistance under this program.
- A law requires CMHC or your landlord to release the information.

VAWA does not limit CMHC’s duty to honor court orders about access to or control of the property. This includes orders issued to protect a victim and orders dividing property among household members in cases where a family breaks up.

### **9. Reasons a Tenant Eligible for Occupancy Rights under VAWA May Be Evicted or Assistance May Be Terminated**

You can be evicted and your assistance can be terminated for serious or repeated lease violations that are not related to domestic violence, dating violence, sexual assault, or stalking committed against you. However, CMHC cannot hold tenants who have been victims of domestic violence, dating violence, sexual assault, or stalking to a more demanding set of rules than it applies to tenants who have not been victims of domestic violence, dating violence, sexual assault, or stalking.

The protections described in this notice might not apply, and you could be evicted and your assistance terminated if CMHC can demonstrate that not evicting you or terminating your assistance would present a real physical danger that:

1. Would occur within an immediate time frame, and
2. Could result in death or serious bodily harm to other tenants or those who work on the property.

If CMHC can demonstrate the above, CMHC should only terminate your assistance or evict you if there are no other actions that could be taken to reduce or eliminate the threat.

## **10. Other Laws**

VAWA does not replace any Federal, State, or local law that provides greater protection for victims of domestic violence, dating violence, sexual assault, or stalking. You may be entitled to additional housing protections for victims of domestic violence, dating violence, sexual assault, or stalking under other Federal laws, as well as under State and local laws.

## **11. Non-Compliance with The Requirements of This Notice**

You may report a covered housing provider's violations of these rights and seek additional assistance, if needed, by contacting or filing a complaint with

Detroit Field Office  
U.S. Department of Housing and Urban Development  
Office of Public Housing  
Patrick V. McNamara Federal Building  
477 Michigan Ave.  
Detroit, MI 48226-2592

313-226-7900

## **12. For Additional Information**

You may view a copy of HUD's final VAWA rule at:

<https://www.gpo.gov/fdsys/pkg/FR-2016-11-16/pdf/2016-25888.pdf>.

Additionally, CMHC must make a copy of HUD's VAWA regulations available to you if you ask to see them.

For questions regarding VAWA, please contact the Executive Director of the CMHC Public Housing Program.

For help regarding an abusive relationship, you may call the National Domestic Violence Hotline at 1-800-799-7233 or, for persons with hearing impairments, 1-800-787-3224 (TTY). You may also contact CHOICES of Manistee County at 231-723-6597.

For tenants who are or have been victims of stalking seeking help may visit the National Center for Victims of Crime's Stalking Resource Center at:

<https://www.victimsofcrime.org/our-programs/stalking-resource-center>

## **13. Attachment:**

Certification form HUD-5382 [form approved for this program to be included]

**CERTIFICATION OF DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT,  
OR STALKING AND ALTERNATE DOCUMENTATION,  
FORM HUD-5382**

OMB Approval No. 2577-0286

Exp. 06/30/2017

**Purpose of Form:** The Violence Against Women Act (“VAWA”) protects applicants, tenants, and program participants in certain HUD programs from being evicted, denied housing assistance or terminated from housing assistance based on acts of domestic violence, dating violence, sexual assault, or stalking against them. Despite the name of this law, VAWA protection is available to victims of domestic violence, dating violence, sexual assault, and stalking, regardless of sex, gender identity, or sexual orientation.

**Use of This Optional Form:** If you are seeking VAWA protections from your housing provider, your housing provider may give you a written request that asks you to submit documentation about the incident or incidents of domestic violence, dating violence, sexual assault, or stalking.

In response to this request, you or someone on your behalf may complete this optional form and submit it to your housing provider, or you may submit one of the following types of third-party documentation:

- (1) A document signed by you and an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, or a mental health professional (collectively, “professional”) from whom you have sought assistance relating to domestic violence, dating violence, sexual assault, or stalking, or the effects of abuse. The document must specify, under penalty of perjury, that the professional believes the incident or incidents of domestic violence, dating violence, sexual assault, or stalking occurred and meet the definition of “domestic violence,” “dating violence,” “sexual assault,” or “stalking” in HUD’s regulations at 24 CFR 5.2003.
- (2) A record of a Federal, State, tribal, territorial or local law enforcement agency, court, or administrative agency; or
- (3) At the discretion of the housing provider, a statement or other evidence provided by the applicant or tenant.

**Submission of Documentation:** The time period to submit documentation is 14 business days from the date that you receive a written request from your housing provider asking that you provide documentation of the occurrence of domestic violence, dating violence, sexual assault, or stalking. Your housing provider may, but is not required to, extend the time period to submit the documentation, if you request an extension of the time period. If the requested information is not received within 14 business days of when you received the request for the documentation or any extension of the date provided by your housing

provider, your housing provider does not need to grant you any of the VAWA protections. Distribution or issuance of this form does not serve as a written request for certification.

**Confidentiality:** All information provided to your housing provider concerning the incident(s) of domestic violence, dating violence, sexual assault, or stalking shall be kept confidential and such details shall not be entered into any shared database. Employees of your housing provider are not to have access to these details unless to grant or deny VAWA protections to you, and such employees may not disclose this information to any other entity or individual, except to the extent that disclosure is:

- (1) consented to by you in writing in a time-limited release;
- (2) required for use in an eviction proceeding or hearing regarding termination of assistance;
- (3) otherwise required by applicable law

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**TO BE COMPLETED BY OR ON BEHALF OF THE VICTIM OF DOMESTIC VIOLENCE,**

**10**

City of Manistee Housing Commission (MI078)  
Title: 1153 – Occupancy Rights Under the Violence Against Women Act  
Version 1.0  
Supporting Resolution Number: 2017 - 06

**DATING VIOLENCE, SEXUAL ASSAULT, OR STALKING**

1. Date the written request is received by victim: \_\_\_\_\_

2. Name of victim: \_\_\_\_\_

3. Your name (if different from victim's): \_\_\_\_\_

4. Name(s) of other family member(s) listed on the lease: \_\_\_\_\_

5. Residence of victim: \_\_\_\_\_

6. Name of the accused perpetrator (if known and can be safely disclosed): \_\_\_\_\_

7. Relationship of the accused perpetrator to the victim: \_\_\_\_\_

8. Date(s) and times(s) of incident(s) (if known): \_\_\_\_\_

10. Location of incident(s): \_\_\_\_\_

**In your own words, briefly describe the incident(s):**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*If more space is needed, please use another sheet of paper and attach*

This is to certify that the information provided on this form is true and correct to the best of my knowledge and recollection and that the individual named above in Item 2 is or has been a victim of domestic violence, dating violence,

sexual assault, or stalking. I acknowledge that submission of false information could jeopardize program eligibility and could be the basis for denial of admission, termination of assistance, or eviction.

Signature \_\_\_\_\_

Signed on (Date) \_\_\_\_\_

**Public Reporting Burden:** The public reporting burden for this collection of information is estimated to average 1 hour per response. This includes the time for collecting, reviewing, and reporting the data. The information provided is to be used by the housing provider to request certification that the applicant or tenant is a victim of domestic violence, dating violence, sexual assault, or stalking. The information is subject to the confidentiality requirements of VAWA. This agency may not collect this information, and you are not required to complete this form unless it displays a currently valid Office of Management and Budget control number.

**CITY OF MANISTEE HOUSING COMMISSION [CMHC]  
PUBLIC HOUSING PROGRAM  
EMERGENCY TRANSFER PLAN  
FOR VICTIMS OF DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, OR  
STALKING**

Attachment: Certification form HUD-5382

**Emergency Transfers**

The CMHC is concerned about the safety of its tenants, and such concern extends to tenants who are victims of domestic violence, dating violence, sexual assault, or stalking. In accordance with the Violence Against Women Act (VAWA), the CMHC allows tenants who are victims of domestic violence, dating violence, sexual assault, or stalking to request an emergency transfer from the tenant's current unit to another unit. The ability to request a transfer is available regardless of sex, gender identity, or sexual orientation. The ability of the CMHC to honor such request for tenants currently receiving assistance, however, may depend upon a preliminary determination that the tenant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking, and on whether the CMHC has another dwelling unit that is available and is safe to offer the tenant for temporary or more permanent occupancy.

This plan identifies tenants who are eligible for an emergency transfer, the documentation needed to request an emergency transfer, confidentiality protections, how an emergency transfer may occur, and guidance to tenants on safety and security. This plan is based on a model emergency transfer plan published by the U.S. Department of Housing and Urban Development (HUD), the federal agency that oversees that the public housing program is in compliance with VAWA.

**Eligibility for Emergency Transfers**

A tenant who is a victim of domestic violence, dating violence, sexual assault, or stalking, as provided in HUD's regulations at 24 CFR part 5, subpart L, is eligible for an emergency transfer, if the tenant reasonably believes that there is a threat of imminent harm from further violence if the tenant remains in the same unit. If the tenant is a victim of sexual assault, the tenant may also be eligible to transfer if the sexual assault occurred on the premises within the 90-calendar-day period preceding a request for an emergency transfer.

A tenant requesting an emergency transfer must expressly request the transfer in accordance with the procedures described in this plan.

Tenants who are not in good standing may still request an emergency transfer if they meet the eligibility requirements in this section.

### **Emergency Transfer Request Documentation**

To request an emergency transfer, the tenant shall notify the CMHC’s management office and submit a written request for a transfer to the CMHC office. The CMHC will provide reasonable accommodations to this policy for individuals with disabilities. The tenant’s written request for an emergency transfer should include either:

1. A statement expressing that the tenant reasonably believes that there is a threat of imminent harm from further violence if the tenant were to remain in the same dwelling unit assisted under the CMHC’s program; OR
2. A statement that the tenant was a sexual assault victim and that the sexual assault occurred on the premises during the 90-calendar-day period preceding the tenant’s request for an emergency transfer.

### **Confidentiality**

The CMHC will keep confidential any information that the tenant submits in requesting an emergency transfer, and information about the emergency transfer, unless the tenant gives the CMHC written permission to release the information on a time-limited basis or disclosure of the information is required by law or required for use in an eviction proceeding or hearing regarding termination of assistance from the covered program. This includes keeping confidential the new location of the dwelling unit of the tenant, if one is provided, from the person or persons that committed an act of domestic violence, dating violence, sexual assault, or stalking against the tenant. See the Notice of Occupancy Rights under the Violence against Women Act for All Tenants for more information about the CMHC’s responsibility to maintain the confidentiality of information related to incidents of domestic violence, dating violence, sexual assault, or stalking.

### **Emergency Transfer Timing and Availability**

The CMHC cannot guarantee that a transfer request will be approved or how long it will take to process a transfer request. The CMHC will, however, act as quickly as possible to move a tenant who is a victim of domestic violence, dating violence, sexual assault, or stalking to another unit, subject to availability and safety of a unit. If a tenant reasonably believes a proposed transfer would not be safe, the tenant may request a transfer to a different unit. If a unit is available, the transferred tenant must agree to abide by the terms and conditions that govern occupancy in the unit to which the tenant has been transferred. The CMHC may be unable to transfer a tenant to a particular unit if the tenant has not or cannot establish eligibility for that unit.

If the CMHC has no safe and available units for which a tenant who needs an emergency transfer is eligible, the CMHC will assist the tenant in identifying other housing providers who may have safe and available units to which the tenant could move. At the tenant’s request, the CMHC will also assist tenants in contacting the local organizations offering assistance to victims of domestic violence, dating violence, sexual assault, or stalking that are attached to this plan.

### **Emergency Transfers: Public Housing (PH) Program**

If you are a public housing resident and request an emergency transfer as described in this plan, the CMHC will attempt to assist you in moving to a safe unit quickly. The CMHC will make exceptions as required to policies restricting moves.

Emergency transfers for which you are not required to apply for assistance include the following:

- Public housing unit in a different development
- Public housing unit in the same development, if you determine that the unit is safe

At your request, the CMHC will refer you to organizations that may be able to further assist you.

You may also request an emergency transfer to the following programs for which you are required to apply for assistance:

- HCV tenant-based program
- HCV project-based assistance
- Other programs administered by the CMHC (such as state housing programs)

Emergency transfers will not take priority over waiting list admissions for these types of assistance. At your request, the CMHC will refer you to organizations that may be able to further assist you.

### **Safety and Security of Tenants**

Pending processing of the transfer and the actual transfer, if it is approved and occurs, the tenant is urged to take all reasonable precautions to be safe.

Tenants who are or have been victims of domestic violence are encouraged to contact the National Domestic Violence Hotline at 1-800-799-7233, or a local domestic violence shelter, for assistance in creating a safety plan. For persons with hearing impairments, that hotline can be accessed by calling 1-800-787-3224 (TTY).

Tenants who have been victims of sexual assault may call the Rape, Abuse, and Incest National Network's National Sexual Assault Hotline at 1-800-656-HOPE, or visit the online hotline at <https://ohl.rainn.org/online/>.

Tenants who are or have been victims of stalking seeking help may visit the National Center for Victims of Crime's Stalking Resource Center at <https://www.victimsofcrime.org/our-programs/stalking-resource-center>. You may also contact CHOICES of Manistee County at 231-723-6597.

**CITY OF MANISTEE HOUSING COMMISSION [CMHC]  
PUBLIC HOUSING PROGRAM  
EMERGENCY TRANSFER REQUESTS  
FOR CERTAIN VICTIMS OF DOMESTIC VIOLENCE,  
DATING VIOLENCE, SEXUAL ASSAULT, OR STALKING**

*OMB Approval No. 2577-0285*

*Exp. 06/30/2017*

**Purpose of Form:** If you are a victim of domestic violence, dating violence, sexual assault, or stalking, and you are seeking an emergency transfer, you may use this form to request an emergency transfer and certify that you meet the requirements of eligibility for an emergency transfer under the Violence Against Women Act (VAWA). Although the statutory name references women, VAWA rights and protections apply to all victims of domestic violence, dating violence, sexual assault or stalking. Using this form does not necessarily mean that you will receive an emergency transfer. See your housing provider's emergency transfer plan for more information about the availability of emergency transfers.

**The requirements you must meet are:**

- (1) You are a victim of domestic violence, dating violence, sexual assault, or stalking.** If your housing provider does not already have documentation that you are a victim of domestic violence, dating violence, sexual assault, or stalking, your housing provider may ask you for such documentation. In response, you may submit Form HUD-5382, or any one of the other types of documentation listed on that Form.
- (2) You expressly request the emergency transfer.** Submission of this form confirms that you have expressly requested a transfer. Your housing provider may choose to require that you submit this form, or may accept another written or oral request. Please see your housing provider's emergency transfer plan for more details.
- (3) You reasonably believe you are threatened with imminent harm from further violence if you remain in your current unit.** This means you have a reason to fear that if you do not receive a transfer, you will suffer violence in the very near future.

**OR**

**You are a victim of sexual assault, and the assault occurred on the premises during the 90-calendar-day period before you request a transfer.** If you are a victim of sexual assault, then in addition to qualifying for an emergency transfer because you reasonably believe you are threatened with imminent harm from further violence if you remain in your unit, you may qualify for an emergency transfer if the sexual assault occurred on the premises of the property from which you are seeking your transfer, and that assault happened within the 90-calendar-day period before you submit this form or otherwise expressly request the transfer.

**Submission of Documentation:** If you have third-party documentation that demonstrates why you are eligible for an emergency transfer, you should submit that documentation to your housing provider if it is safe for you to do so. Examples of third party documentation include, but are not limited to: a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom you have sought assistance; a current restraining order; a recent court order or other court records; a law enforcement report or records; communication records from the perpetrator of the violence or family members or friends of the perpetrator of the violence, including emails, voicemails, text messages, and social media posts.

**Confidentiality:** All information provided to your housing provider concerning the incident(s) of domestic violence, dating violence, sexual assault, or stalking, and concerning your request for an emergency transfer shall be kept confidential. Such details shall not be entered into any shared database. Employees of your housing provider are not to have access to these details unless to grant or deny VAWA protections or an emergency transfer to you. Such employees may not disclose this information to any other entity or individual, except to the extent that disclosure is:

- i. consented to by you in writing in a time-limited release;
- ii. required for use in an eviction proceeding or hearing regarding termination of assistance;
- iii. otherwise required by applicable law.

**TO BE COMPLETED BY OR ON BEHALF OF THE PERSON REQUESTING A TRANSFER**

1. Name of victim requesting an emergency transfer: \_\_\_\_\_
2. Your name (if different from victims) \_\_\_\_\_
3. Name(s) of other family member(s) listed on the lease: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. Name(s) of other family member(s) who would transfer with the victim: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. Address of location from which the victim seeks to transfer: \_\_\_\_\_
6. Address or phone number for contacting the victim: \_\_\_\_\_
7. Name of the accused perpetrator (if known and can be safely disclosed): \_\_\_\_\_
8. Relationship of the accused perpetrator to the victim: \_\_\_\_\_
9. Date(s), Time(s) and location(s) of incident(s): \_\_\_\_\_  
\_\_\_\_\_

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**10. Is the person requesting the transfer a victim of a sexual assault that occurred in the past 90 days on the premises of the property from which the victim is seeking a transfer? If yes, skip question 11. If no, fill out question 11.** \_\_\_\_\_

**11. Describe why the victim believes they are threatened with imminent harm from further violence if they remain in their current unit.**

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**12. If voluntarily provided, list any third-party documentation you are providing along with this notice:**

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This is to certify that the information provided on this form is true and correct to the best of my knowledge, and that the individual named above in Item 1 meets the requirement laid out on this form for an emergency transfer. I acknowledge that submission of false information could jeopardize program eligibility and could be the basis for denial of admission, termination of assistance, or eviction.

Signature \_\_\_\_\_

Signed on (Date) \_\_\_\_\_

**Resolution 2017-07**  
**Adoption of Investment Plan for 100 Percent Funding of the**  
**Municipal Employees' Retirement System of Michigan [MERS] Retirement Plan**  
**for the City of Manistee Housing Commission [CMHC] Employees**

**WHEREAS**, the CMHC retirement benefit for its employees [hereafter referred to as the Plan] is invested with and managed by MERS, and

**WHEREAS**, the current level of funding percentage of the Plan is 103% using the MERS 10 year smoothing actuarial, and

**WHEREAS**, the current level of funding percentage of the Plan is 91% using the assumed market rate of 7.75% for the actuarial, and

**WHEREAS**, the goal of CMHC has been to maintain a funding level of the Plan at 100% or greater,

**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:

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners adopts the following:

- CMHC prioritizes the 100% funding of the employee retirement plan invested in and managed by MERS
- CMHC will base 100% funding on market value and not the smoothing projections provided by MERS
- CMHC shall commit current and future operating budget funds to meet and maintain 100% funding of the Plan
- CMHC approves and adopts the funding scenario 2d as proposed by MERS and directs staff to make the required payments to MERS as identified in the MERS projection for scenario 2d

<b>Record of Voting</b>				
<b>Commissioner</b>	<b>Approve</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
Dale Priester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**RESOLUTION DECLARED**

Passed       Failed

**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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director

Manistee HC (5107)							
Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation or Market Value Assets	Funded Percentage	Required Annual Employer Contribution	Additional Employer Contribution	Total Annual Employer Contribution
<b>7.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>							
<b>BASELINE (NO 5-YEAR PHASE-IN)</b>		Represents no change in arrangements.					
2015	2017	\$ 510,132	\$ 524,737	102.9%	\$ 4,332	\$ -	\$ 4,332
2016	2018	535,236	528,628	98.8%	6,564	-	6,564
2017	2019	566,830	541,721	95.6%	8,412	-	8,412
2018	2020	602,135	558,261	92.7%	10,320	-	10,320
2019	2021	641,462	577,818	90.1%	12,504	-	12,504
2020	2022	682,359	615,268	90.2%	13,164	-	13,164
2021	2023	723,374	653,518	90.3%	13,932	-	13,932
2022	2024	767,550	699,257	91.1%	14,340	-	14,340
2023	2025	814,618	748,652	91.9%	14,748	-	14,748
2024	2026	861,735	798,583	92.7%	15,084	-	15,084
<b>SCENARIO 1 - FUNDING BASED ON MARKET VALUE ASSETS - 100% FUNDED IMMEDIATELY</b>							
2015	2017	\$ 510,132	\$ 462,168	90.6%	\$ 9,360	\$ 55,500	\$ 64,860
2016	2018	535,236	477,952	89.3%	5,808	-	5,808
2017	2019	566,830	566,679	100.0%	6,024	-	6,024
2018	2020	602,135	602,005	100.0%	6,180	-	6,180
2019	2021	641,462	641,374	100.0%	6,384	-	6,384
2020	2022	682,359	682,302	100.0%	6,540	-	6,540
2021	2023	723,374	723,413	100.0%	6,708	-	6,708
2022	2024	767,550	767,688	100.0%	6,804	-	6,804
2023	2025	814,618	814,883	100.0%	6,924	-	6,924
2024	2026	861,735	862,119	100.0%	7,008	-	7,008
<b>SCENARIO 2a - FUNDING BASED ON MARKET VALUE ASSETS - 100% FUNDED BY 2020</b>							
2015	2017	\$ 510,132	\$ 462,168	90.6%	\$ 9,360	\$ 11,850	\$ 21,210
2016	2018	535,236	477,952	89.3%	8,892	13,113	22,005

2017	2019	566,830	521,338	92.0%	8,268	14,563	22,831
2018	2020	602,135	569,975	94.7%	7,416	16,271	23,687
2019	2021	641,462	624,320	97.3%	6,384	-	6,384
2020	2022	682,359	682,112	100.0%	6,540	-	6,540
2021	2023	723,374	723,209	100.0%	6,708	-	6,708
2022	2024	767,550	767,468	100.0%	6,840	-	6,840
2023	2025	814,618	814,646	100.0%	6,972	-	6,972
2024	2026	861,735	861,901	100.0%	7,008	-	7,008

**SCENARIO 2b - FUNDING BASED ON MARKET VALUE ASSETS - 100% FUNDED BY 2022**

2015	2017	\$ 510,132	\$ 462,168	90.6%	\$ 9,360	\$ 7,015	\$ 16,375
2016	2018	535,236	477,952	89.3%	9,252	7,737	16,989
2017	2019	566,830	516,316	91.1%	9,024	8,603	17,627
2018	2020	602,135	559,353	92.9%	8,652	9,636	18,288
2019	2021	641,462	607,469	94.7%	8,184	10,789	18,973
2020	2022	682,359	658,347	96.5%	7,524	12,161	19,685
2021	2023	723,374	710,679	98.2%	6,708	-	6,708
2022	2024	767,550	767,621	100.0%	6,840	-	6,840
2023	2025	814,618	814,811	100.0%	6,924	-	6,924
2024	2026	861,735	862,078	100.0%	7,008	-	7,008

**SCENARIO 2c - FUNDING BASED ON MARKET VALUE ASSETS - 100% FUNDED BY 2025**

2015	2017	\$ 510,132	\$ 462,168	90.6%	\$ 9,360	\$ 3,740	\$ 13,100
2016	2018	535,236	477,952	89.3%	9,480	4,111	13,591
2017	2019	566,830	512,914	90.5%	9,528	4,573	14,101
2018	2020	602,135	552,158	91.7%	9,468	5,162	14,630
2019	2021	641,462	596,053	92.9%	9,396	5,782	15,178
2020	2022	682,359	642,246	94.1%	9,204	6,544	15,748
2021	2023	723,374	689,388	95.3%	8,916	7,422	16,338
2022	2024	767,550	740,591	96.5%	8,436	8,515	16,951
2023	2025	814,618	795,689	97.7%	7,824	9,762	17,586
2024	2026	861,735	851,977	98.9%	7,008	-	7,008
2025	2027	909,447	910,115	100.1%	7,128	-	7,128

**SCENARIO 2d - FUNDING BASED ON MARKET VALUE ASSETS - 100% FUNDED BY 2030**

2015	2017	\$	510,132	\$	462,168	90.6%	\$	9,360	\$	1,276	\$	10,636
2016	2018		535,236		477,952	89.3%		9,648		1,387		11,035
2017	2019		566,830		510,354	90.0%		9,912		1,536		11,448
2018	2020		602,135		546,744	90.8%		10,104		1,774		11,878
2019	2021		641,462		587,464	91.6%		10,308		2,015		12,323
2020	2022		682,359		630,133	92.3%		10,464		2,321		12,785
2021	2023		723,374		673,370	93.1%		10,536		2,729		13,265
2022	2024		767,550		720,253	93.8%		10,572		3,190		13,762
2023	2025		814,618		770,583	94.6%		10,536		3,742		14,278
2024	2026		861,735		821,613	95.3%		10,404		4,410		14,814
2025	2027		909,447		873,961	96.1%		10,284		5,085		15,369
2026	2028		950,218		920,107	96.8%		10,152		5,793		15,945
2027	2029		990,792		966,826	97.6%		9,948		6,595		16,543
2028	2030		1,035,099		1,018,108	98.4%		9,708		7,456		17,164
2029	2031		1,083,801		1,074,686	99.2%		9,324		-		9,324
2030	2032		1,136,012		1,135,771	100.0%		8,364		-		8,364

Note: total contributions in Scenario 2 were assumed to be a level percent of payroll consistent with the open-group funding policy.



Phone: (231) 723-6201  
 Fax: (231) 723-8900  
 TDD/TTY: (800) 545-1833, ext. 870  
[manisteehousing@manisteehousing.com](mailto:manisteehousing@manisteehousing.com)

**Resolution 2017—08**  
**Write Off of Doubtful Accounts July 2017**

**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:

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners authorize that the following accounts and said amounts owed be written off:

Name	Owed	Reason	Action Taken
	\$720.93	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$747.22	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$716.00	Moved Out	Sent to collections/recorded in EIV
	\$143.00	Moved Out	Sent to collections/recorded in EIV
	\$113.50	Abandoned Unit	Sent to collections/recorded in EIV
	\$887.62	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$1,009.12	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$733.37	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$361.12	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$1,024.12	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$792.00	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$54.50	Moved Out	Sent to collections/recorded in EIV
	\$303.13	Moved Out	Sent to collections/recorded in EIV
	\$192.00	Moved Out	Sent to collections/recorded in EIV
	\$1,372.00	Moved Out	Sent to collections/recorded in EIV
	\$457.00	Moved Out Under Evict.	Sent to collections/recorded in EIV
	\$70.00	Moved Out	Sent to collections/recorded in EIV
	\$268.00	Moved Out Under Evict.	Sent to collections/recorded in EIV
<b>TOTAL</b>	<b>\$ 9,964.63</b>		

<b>Record of Voting</b>				
<b>Commissioner</b>	<b>Approve</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
Dale Priester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**RESOLUTION DECLARED**

Passed       Failed

**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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director

**DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT:  
PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM  
PARTICIPANTS HAS BEEN REDACTED**



Phone: (231) 723-6201  
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**Resolution 2017—09**  
**Resident Utility Allowance Effective October 1, 2017**

**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-day 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 provide 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 \_\_\_\_\_, supported by \_\_\_\_\_, and voted upon as follows, **BE IT RESOLVED**, that the CMHC adopts the following resolution:

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners adopt the Utility Allowance rates as prepared by Siemens Corporation.

**IT IS FURTHER RESOLVED**, that

- The new Utility Allowances become effective October 1, 2017
- The new Utility Allowance calculation for the Total Tenant Payment (monthly rent) be effective at the time of the Tenant's annual recertification

<b>Record of Voting</b>				
<b>Commissioner</b>	<b>Approve</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
Dale Priester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**RESOLUTION DECLARED**

Passed       Failed

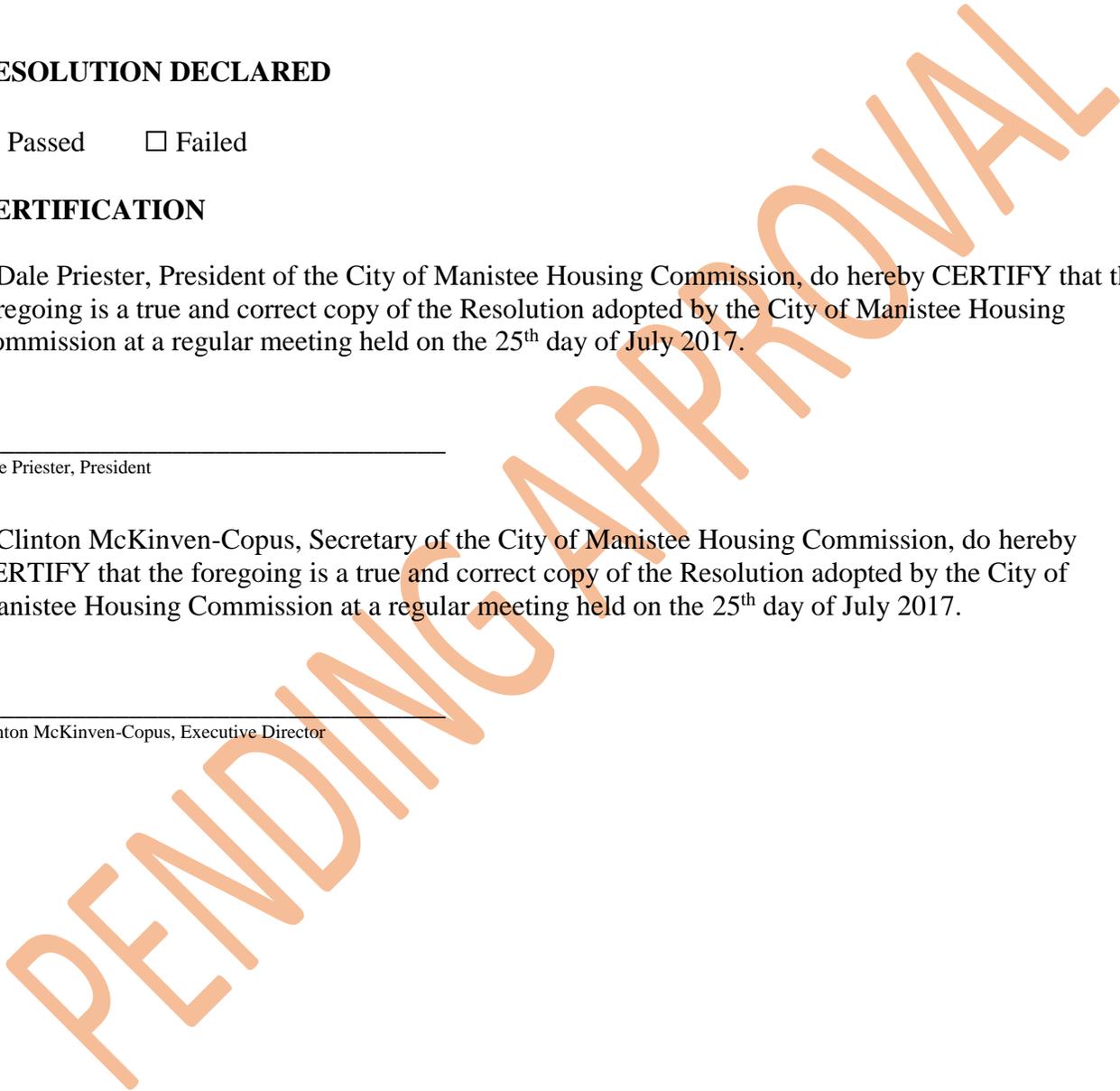
**CERTIFICATION**

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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director



**City of Manistee Housing Commission**

**Utility Allowance**

**Effective October 1, 2017**

**Scattered Sites**

	2 Bedroom	3 Bedroom	4 Bedroom
Electrical	\$ 47.00	\$ 53.00	\$ 59.00
Natural Gas	\$ 61.00	\$ 74.00	\$ 89.00
<b>TOTAL</b>	<b>\$108.00</b>	<b>\$127.00</b>	<b>\$148.00</b>
1703, 1703 ½, 1707, 1707 ½ Vine St.			
	2 Bedroom		
Electrical	\$ 63.00		
Natural Gas	\$ 63.00		
<b>TOTAL</b>	<b>\$126.00</b>		

**Water/Sewer**

**Scattered Sites: Residents pay excess water use at the rate of \$10.96/1000-gallon of water**

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

**Harborview**

	1 Bedroom	2 Bedroom
Electrical	\$ 44.00	\$ 49.00
<b>TOTAL</b>	<b>\$ 44.00</b>	<b>\$ 49.00</b>

Approved by Resolution 2016-10: July 26, 2016  
 Effective October 1, 2016 [at time of tenant annual certification]

**City of Manistee Housing Commission**

**Utility Allowance**

**Comparison of 2017 to 2016**

**Scattered Sites**

	2 Bedroom		3 Bedroom		4 Bedroom	
	2017	2016	2017	2016	2017	2016
Electrical	\$ 47.00	\$ 46.00	\$ 53.00	\$ 52.00	\$ 59.00	\$ 57.00
Natural Gas	\$ 61.00	\$ 60.00	\$ 74.00	\$ 73.00	\$ 89.00	\$ 87.00
TOTAL	\$108.00	\$106.00	\$127.00	\$125.00	\$148.00	\$144.00
1703, 1703 ½, 1707, 1707 ½ Vine St.						
	2 Bedroom					
	2017	2016				
Electrical	\$ 63.00	\$ 61.00				
Natural Gas	\$ 63.00	\$ 62.00				
TOTAL	\$126.00	\$123.00				

**Water/Sewer**

**Scattered Sites: Residents pay excess water use at the rate of \$10.96/1,000-gallon of water**

Rate for 2017 \$10.96/1,000 gallon of water used in excess

Rate for 2016 \$10.59/1,000 gallon of water used in excess

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

**Harborview**

	1 Bedroom		2 Bedroom	
	2017	2016	2017	2016
Electrical	\$ 44.00	\$ 42.00	\$ 49.00	\$ 47.00
TOTAL	\$ 44.00	\$ 42.00	\$ 49.00	\$ 47.00

Approved by Resolution 2016-10: July 26, 2016  
Effective October 1, 2016 [at time of tenant annual certification]



**Resolution 2017—10**  
**Approval of 457 Supplemental Retirement Program Resolution**

**WHEREAS**, the City of Manistee Housing Commission [CMHC], a Public Housing Authority of the U.S. Department of Housing and Urban Development [HUD], provides its employees with a pension plan through the Municipal Employees’ Retirement System of Michigan [MERS], and

**WHEREAS**, MERS offers additional retirement saving vehicles to its Employer and Employee participants as a means for the employee to further save for retirement, and

**WHEREAS**, CMHC Employees have expressed a desire to participate in the 457 Plan offered by MERS, and

**WHEREAS**, MERS requires the Employer to adopt the attached Resolution for the 457 Supplemental Retirement Program, and

**WHEREAS**, MERS further requires the adoption of the attached 457 Participation Agreement;

**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:

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners approve the adoption of the 457 Resolution for the 457 Supplemental Retirement Program and the 457 Participation Agreement;

**IT IS FURTHER RESOLVED**, that Clinton McKinven-Copus, the CMHC Executive Director, is authorized to execute both documents on behalf of the City of Manistee Housing Commission.

<b>Record of Voting</b>				
<b>Commissioner</b>	<b>Approve</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
Dale Priester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**RESOLUTION DECLARED**

Passed       Failed

**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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director

PENDING APPROVAL

## MERS Uniform 457 Supplemental Retirement Program Resolution



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

This Resolution, together with the MERS 457 Supplemental Retirement Program and Trust Master Plan Document and the MERS 457 Supplemental Retirement Program Participation Agreement and any Addendum thereto, constitute the entire MERS 457 Deferred Compensation Plan Document.

**WHEREAS**, the Municipal Employees Retirement Act of 1984, Section 36(2)(a), MCL 38.1536(2)(a) (MERS Plan Document (Section 36(2)(a)) authorizes the Municipal Employees' Retirement Board (the "Board") to "establish additional programs including but not limited to defined benefit, defined contribution, ancillary benefits, health and welfare benefits, and other postemployment benefit programs," and on November 8, 2011, the Municipal Employees' Retirement Board adopted the MERS 457 Deferred Compensation Plan.

**WHEREAS**, this Uniform Resolution has been approved by the Board under the authority of Section 36(2)(a), and the Board has authorized the MERS 457 Deferred Compensation Plan, which shall not be implemented unless in strict compliance with the terms and conditions of this Resolution.

**WHEREAS**, the Participating Employer, a participating "municipality" (as defined in Section 2b(2) in the Municipal Employees Retirement Act of 1984; MCL 38.1502b(2); Plan Document Section 2b(4)) or participating "court" (circuit, district or probate court as defined in Section 2a(4) – (6) of the Act, MCL 38.1502a(4) – (6); Plan Document Section 2a(4) – (6)) within the State of Michigan has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a deferred compensation plan;

**WHEREAS**, the Participating Employer has also determined that it wishes to encourage employees' saving for retirement by offering salary reduction contributions;

**WHEREAS**, the Participating Employer has reviewed the MERS 457 Supplemental Retirement Program ("Plan");

**WHEREAS**, the Participating Employer wishes to participate in the Plan to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

**WHEREAS**, the Participating Employer is an Employer as defined in the Plan;

**WHEREAS**, concurrent with this Resolution, and as a continuing obligation, this Governing Body has completed and approved, and submitted to MERS and the Board documents necessary for adoption and implementation of the Plan; and

**WHEREAS**, the Governing Body for and on behalf of the Participating Employer is authorized by law to adopt this Resolution approving the Participation Agreement on behalf of the Participating Employer. In the event any alteration of the terms or conditions stated in this Resolution is made or occurs, it is expressly recognized that MERS and the Retirement Board, as sole trustee and fiduciary of the Plan and its trust reserves, and whose authority is nondelegable, shall have no obligation or duty to continue to administer (or to have administered) the MERS 457 Supplemental Retirement Program for the Participating Employer.

**NOW, THEREFORE, BE IT RESOLVED** that the Governing Body adopts the MERS 457 Supplemental Retirement Program as provided below.

## MERS Uniform 457 Supplemental Retirement Program Resolution

- I. The Participating Employer adopts the Plan for its Employees.
- II. The Participating Employer hereby adopts the terms of the Participation Agreement, which is attached hereto and made a part of this Resolution. The Participation Agreement sets forth the Employees to be covered by the Plan, the benefits to be provided by the Participating Employer under the Plan, and any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participation Agreement, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board.
- III. The Participating Employer shall abide by the terms of the Plan, including amendments to the Plan made by the Board, all investment, administrative, and other service agreements of the Plan and the Trust, and all applicable provisions of the Internal Revenue Code and other applicable law.
- IV. The Participating Employer acknowledges that the Board is only responsible for the Plan and any other plans of the Employer administered by MERS and that the Board has no responsibility for other employee benefit plans maintained by the Employer that are not part of MERS.
- V. The Participating Employer accepts the administrative services to be provided by MERS and any services provided by a Service Manager as delegated by the Board. The Participating Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' accounts.
- VI. The Participating Employer acknowledges that the Plan contains provisions for involuntary Plan termination.
- VII. The Participating Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Board to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be transferred by the Participating Employer to the Trust Fund. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.
- VIII. This Resolution and the Participation Agreement shall be submitted to the Board for its approval. The Board shall determine whether the Resolution complies with the Plan, and, if it does, shall provide appropriate forms to the Participating Employer to implement participation in the Plan. The Board may refuse to approve a Participation Agreement by an Employer that does not possess State statutory authority to participate in the Plan. The Governing Body hereby acknowledges that it is responsible to assure that this Resolution and the Participation Agreement are adopted and executed in accordance with the requirements of applicable law.

## MERS Uniform 457 Supplemental Retirement Program Resolution

**BE IT FINALLY RESOLVED:** This Resolution shall have no legal effect under the Plan until a certified copy of this adopting Resolution is filed with MERS, and MERS determines that all necessary requirements under the 457 Supplemental Retirement Program Plan and Trust, the Participation Agreement, and this Resolution have been met. All dates for implementation of the Plan shall be determined by MERS from the date of filing with MERS of this Resolution in proper form and content. Upon MERS determination that all necessary documents have been submitted to MERS, MERS shall record its formal approval upon this Resolution, and return a copy to the Employer.

In the event an amendatory Resolution or other action by the municipality is required, such Resolution or action shall be deemed effective as of the date of the initial Resolution or action where concurred by this Governing Body and MERS (and a third-party administrator, if applicable and necessary). The terms and conditions of this Resolution supersede and stand in place of any prior resolution, and its terms are controlling.

I hereby certify that the above is a true copy of a Resolution adopted at the official meeting held on

\_\_\_\_\_, 20\_\_\_\_. \_\_\_\_\_  
(Signature of authorized official)

Municipality name: \_\_\_\_\_

**Received and Approved by the Municipal Employees' Retirement System of Michigan**

Dated: \_\_\_\_\_, 20\_\_\_\_. \_\_\_\_\_  
(Authorized MERS signatory)

# MERS 457 Participation Agreement



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The Employer, a participating municipality or participating court within the state of Michigan, hereby agrees to adopt and administer the MERS 457 Program provided by the Municipal Employees' Retirement System of Michigan, in accordance with the MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

**I. Employer Name:** \_\_\_\_\_  
(Name of municipality or court)

**Municipality Number:** \_\_\_\_\_ **Division Number (if amendment):** \_\_\_\_\_

If new to MERS, please provide your municipality's fiscal year: \_\_\_\_\_ through \_\_\_\_\_.  
Month Month

**II. Effective Date:** The MERS 457(b) Program will be effective as follows (choose one):

- Original Adoption.** The MERS 457(b) Program will be effective \_\_\_\_\_, with respect to contributions upon approval by the Program Administrator.  
(Month and year)
- To establish a new plan or replace current 457 carrier with the MERS 457 Program.
- To add the MERS 457 Program in addition to another 457 carrier.

Plan Name(s) and Provider(s):  
\_\_\_\_\_

**VERY IMPORTANT:** All eligible programs of a Participating Employer are considered to be a single plan for purposes of compliance with Code Section 457(b). Thus, if a Participating Employer has more than one eligible 457 (or additional investment options under a 457(b) arrangement with more than one vendor), the Participating Employer is responsible for ensuring that all of its arrangements, treated as a single program, comply with the 457(b) requirements. In order to fulfill its responsibility for monitoring coordination of multiple programs, the Participating Employer must carefully review the Master Plan Document provisions.

- Amendment and Restatement.** The amended and restated MERS 457(b) Program will be effective \_\_\_\_\_, with respect to contributions upon approval by the Program Administrator. The MERS 457(b) Program was originally effective \_\_\_\_\_.  
(Month and year) (Month and year)

**III. Eligible Employees:** Only Employees as defined in the Program may be covered by the Participation Agreement. Subject to other conditions in the Program, this Agreement, and Addendum (if applicable), the following Employees are eligible to participate in the Program:  
\_\_\_\_\_

**IV. Contributions will be remitted (check one):**

- Weekly
- Bi-Weekly (every other week)
- Semi-Monthly (twice each month)
- Monthly
- Other (must specify) \_\_\_\_\_

# MERS 457 Participation Agreement

**V. Roth Deferral Contributions:**  shall be permitted  shall not be permitted

If **Roth Deferral Contributions** are elected, the Program will allow Roth rollover contributions from other designated Roth 457(b), 401(k), or 403(b) Plans. Roth in-plan rollovers will also be allowed. Roth in-plan rollovers allow a participant who has reached 70½ or who has incurred a severance from employment to elect to have all or a portion of his or her pre-tax contribution account directly rolled into a designated Roth rollover account under the plan if the amount would otherwise be permitted to be distributed as an eligible rollover distribution. Any amounts that are rolled to the Roth rollover account are considered to be irrevocable and may not be rolled back to the pre-tax account.

**VI. Loans:**  shall be permitted  shall not be permitted

If Loans are elected, please complete and attach the *MERS 457 Loan Addendum*.

**VII. Automatic Enrollment:**  shall be permitted  shall not be permitted

If selected, please complete and attach the *MERS 457 Eligible Automatic Contribution Arrangement (EACA) Addendum*.

**VIII. Employer Contributions:**  shall be permitted  shall not be permitted

If selected, please complete and attach the *MERS 457 Employer Contribution Addendum*.

**IX. Modification of the Terms of the Participation Agreement**

If the employer desires to amend any of its elections contained in the Participation Agreement, including attachments/addendums, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Participation Agreement. The amendment of the new agreement is not effective until approved by MERS.

**X. Enforcement**

1. This Participation Agreement, including attachments/addendums may be terminated only in accordance with the Master Plan Document
2. The Employer hereby agrees to the provisions of the *MERS 457 Supplemental Retirement Program and Trust Master Plan Document*.
3. The employer hereby acknowledges it understands that failure to properly fill out this Participation Agreement may result in the ineligibility of the program.

**XI. Execution**

## Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Participation Agreement is hereby approved by \_\_\_\_\_  
(Name of Approving Employer)  
on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

Witness signature: \_\_\_\_\_

## Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



Phone: (231) 723-6201  
 Fax: (231) 723-8900  
 TDD/TTY: (800) 545-1833, ext. 870  
[manisteehousing@manisteehousing.com](mailto:manisteehousing@manisteehousing.com)

**Resolution 2017—11**  
**Approval of MERS Health Care Savings Program Resolution**

**WHEREAS**, the City of Manistee Housing Commission [CMHC], a Public Housing Authority of the U.S. Department of Housing and Urban Development [HUD], provides its employees with a pension plan through the Municipal Employees’ Retirement System of Michigan [MERS], and

**WHEREAS**, MERS offers additional retirement saving vehicles to its Employer and Employee participants as a means for the employee to further save for retirement, and

**WHEREAS**, CMHC Employees have expressed a desire to participate in the Health Care Savings Program offered by MERS, and

**WHEREAS**, MERS requires the Employer to adopt the attached Resolution for the Health Care Savings Program, and

**WHEREAS**, MERS further requires the adoption of the attached Health Care Savings Program Participation Agreement;

**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:

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners approve the adoption of the Health Care Savings Program Resolution for the Health Care Savings Program and the Health Care Savings Program Participation Agreement;

**IT IS FURTHER RESOLVED**, that Clinton McKinven-Copus, the CMHC Executive Director, is authorized to execute both documents on behalf of the City of Manistee Housing Commission.

<b>Record of Voting</b>				
<b>Commissioner</b>	<b>Approve</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
Dale Priester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**RESOLUTION DECLARED**

Passed       Failed

**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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
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 25<sup>th</sup> day of July 2017.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director

PENDING APPROVAL

## MERS Health Care Savings Program Uniform Resolution



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**WHEREAS**, the Municipal Employees' Retirement System ("MERS") Plan Document of 1996, effective October 1, 1996, authorized the Municipal Employees' Retirement Board ("Board") to establish additional programs including but not limited to defined benefit and defined contribution program (MERS Plan Document Section 36(2)(a)); MCL 38.1536(2)(a)).

**WHEREAS**, the Board has authorized MERS' establishment of the health care savings program ("HCSP" or "Program"), which a participating municipality or court, or another eligible public employer that is a political subdivision of the State which constitutes a "municipality" under MERS Plan Document Section 2B(4); MCL 38.1502b(2) ("Eligible Employer"), may adopt for its Eligible Employees.

**WHEREAS**, MERS has been determined by the Internal Revenue Service to be a taxqualified "governmental plan" and trust under section 401(a) of the Internal Revenue Code of 1986, and all trust assets within MERS reserves are therefore exempt from taxation under Code section 501(a) (IRS Letter of Favorable Determination dated June 15, 2005).

**WHEREAS**, the Board has established a governmental trust (the "Trust Fund") to hold the assets of the HCSP, which Trust Fund shall be administered under the discretion of the Board as fiduciary, directly by (or through a combination of) MERS or MERS' duly-appointed Program Administrator.

**WHEREAS**, 1999 PA 149, the Public Employee Health Care Fund Investment Act, MCL 38.1211 et seq. ("PA 149") provides for the creation by a public corporation of a public employee health care fund, and its administration, investment, and management, in order to accumulate funds to provide for the funding of health benefits for retirees and beneficiaries.

**WHEREAS**, a separate MERS health care trust fund created under PA 149 also constitutes a governmental trust established by a public corporation ("municipality") as an Eligible Employer, provided that all such employers shall be the State of Michigan, its political subdivisions, and any public entity the income of which is excluded from gross income under Section 115 of the Internal Revenue Code; provided further, that the PA 149 trust shall not accept assets from any defined benefit health account established under Section 401(h) of the Internal Revenue Code.

**WHEREAS**, the Board acts as investment fiduciary for the pooled assets of each MERS participating municipality and court enrolled in MERS Defined Benefit Plan, Health Care Savings Program, the Retiree Health Funding Vehicle, and the Investment Services Pool Program, on whose behalf MERS performs all plan administration and investment functions, and such participating municipalities and courts have full membership, representation and voting rights at the Annual Meeting as provided under Plan Section 45; MCL 38.1545.

**WHEREAS**, the Board also acts as investment fiduciary for those participating employers who are non-MERS participating municipalities and courts that have adopted the MERS Health Care Savings Program, Retiree Health Funding Vehicle, or Investment Service Pool Program, and such entities are not accorded membership, representation or voting rights provided to MERS participating municipalities and courts at the Annual meeting under Plan Section 45; MCL 38.1545.

# MERS Health Care Savings Program Uniform Resolution

**WHEREAS**, adoption of this Uniform Resolution and Participation Agreement (the “Uniform Resolution”) by each Eligible Employer is necessary and required in order that the benefits available under the MERS HCSP may be extended.

- It is expressly agreed and understood as an integral and nonseverable part of extension or continuation of coverage under this HCSP Resolution that Section 43B of the MERS Plan Document shall not apply to this Uniform Resolution Adopting MERS HCSP, the Participation Agreement, the Trust Plan Document, the Trust Agreement, and their administration or interpretation.
- In the event any alteration of the language, terms or conditions stated in this Uniform Resolution Adopting MERS HCSP is made or occurs, under MERS Plan Document Section 43B or other plan provision or other law, it is expressly recognized that MERS and the Board, as fiduciary of the MERS Plan and its trust reserves, and whose authority is nondelegable, shall have no obligation or duty: to administer (or to have administered) the Trust; or to continue administration by the Program Administrator or by MERS directly.

**WHEREAS**, concurrent with this HCSP Uniform Resolution, and as a continuing obligation, this governing body has completed, approved, and submitted to MERS documents necessary for participation in and implementation of the HCSP. This obligation applies to any documents deemed necessary to the operation of the Trust by the Program Administrator.

**NOW, THEREFORE, BE IT RESOLVED** that the governing body adopts (or readopts) the MERS HCSP as provided below.

## SECTION 1. HCSP PARTICIPATION

**EFFECTIVE** \_\_\_\_\_, 20\_\_\_\_, (to be known as the ADOPTION DATE) the

MERS HCSP is hereby adopted by the \_\_\_\_\_  
(MERS municipality or court or other eligible employer)

- (A) **CONTRIBUTIONS** shall be as allowed and specified in the MERS Health Care Savings Program Participation Agreement. Basic Employer Contributions, Mandatory Salary Reduction Contributions, Mandatory Leave Conversion Contributions, and Post-Tax Employee Contributions, shall be remitted pursuant to MERS by the Eligible Employer, and credited to the Eligible Employer’s separate fund within the MERS Trust Fund.
- (B) **INVESTMENT** of funds accumulated and held in the Health Care Savings Program Trust Fund shall be held in a separate reserve and invested on a pooled basis by MERS subject to the Public Employee Retirement System Investment Act (“PERSIA”), 1965 PA 314, as provided by MERS Plan Document Section 39; MCL 38.1539, and PA 149.
- (C) **THE ELIGIBLE EMPLOYER** shall abide by the terms of the HCSP, including all investment, administration, and service agreements, and all applicable provisions of the Code and other law. It is affirmed that no assets from any defined benefit health account established under Section 401(h) of the Internal Revenue Code shall be transferred to, or accepted by, MERS.

## MERS Health Care Savings Program Uniform Resolution

### SECTION 2. IMPLEMENTATION DIRECTIONS FOR MERS

- (A) The governing body of this Eligible Employer desires that all assets placed in its MERS HCSP Trust Fund (as a sub-fund within all pooled HCSP trust funds with MERS) be administered by MERS, which shall act as investment fiduciary with all powers provided under Public Employee Retirement System Investment Act, pursuant to PA 149, all applicable provisions of the Internal Revenue Code and other relevant law.
- (B) The governing body desires, and MERS upon its approval of this Resolution agrees, that all funds accumulated and held in the MERS HCSP Trust Fund shall be invested and managed by MERS within the collective and commingled investment of all HCSP funds held in trust for all Eligible Employers.
- (C) All monies in the MERS HCSP Trust Fund (and any earnings thereon, positive or negative) shall be held and invested for the sole purpose of paying health care benefits for the exclusive benefit of "Eligible Employees" who shall constitute "qualified persons" who have retired or separated from employment with the Eligible Employer, and for any expenses of administration, and shall not be used for any other purpose, and shall not be distributed to the State.
- (D) The Eligible Employer will fund on a defined contribution, individual account, basis its MERS HCSP Trust sub-fund to provide funds for health care benefits for "Eligible Employees" who shall constitute "qualified persons." Participation in and any coverage under HCSP shall not constitute nor be construed to constitute an "accrued financial benefit" under Article 9 Section 24 of the Michigan Constitution of 1963.
- (E) The Eligible Employer designates and incorporates as "Eligible Employees" who shall constitute "qualified persons" under this HCSP Resolution those who are "Eligible Employees as defined in the HCSP Participation Agreement under this HCSP.
- (F) The Eligible Employer may designate the appropriate employer contacts who shall receive necessary reports, notices, etc.; shall act on behalf of the Eligible Employer; and may delegate any administrative duties relating to the Fund to appropriate departments.

### SECTION 3. EFFECTIVENESS OF THIS HCSP UNIFORM RESOLUTION

This Resolution shall have no legal effect until a certified copy of this adopting Resolution is filed with MERS, and MERS determines that all necessary requirements under MERS Plan Document Section 36(2)(a), 1999 PA 149 and other relevant laws, and this Resolution have been met. Upon MERS' determination that all necessary documents have been submitted, MERS shall record its formal approval upon this Resolution, and return a copy to the Eligible Employer's designated primary contact.

In the event an amendatory resolution or other action by the Eligible Employer is required by MERS, such Resolution or action shall be deemed effective as of the date of the initial Resolution or action where concurred in by this governing body and MERS (and the Program Administrator if necessary). Section 54 of the MERS Plan Document shall apply to this Resolution and all acts performed under its authority. The terms and conditions of this Resolution supersede and stand in place of any prior resolution, and its terms are controlling.

## MERS Health Care Savings Program Uniform Resolution

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I hereby certify that the above is a true copy of the Uniform Resolution Adopting The MERS Health Care Savings Program, adopted at the official meeting held by the governing body of this municipality:

On \_\_\_\_\_, 20\_\_\_\_\_  
(Signature of authorized official)

**Received and Approved by the Municipal Employees' Retirement System of Michigan**

Dated: \_\_\_\_\_, 20\_\_\_\_\_  
(Authorized MERS signatory)

Pending Approval Of  
Resolution 2017-11

# MERS Health Care Savings Program Participation Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

## I. PARTICIPATING EMPLOYER

**Employer Name:** \_\_\_\_\_  
(Name of municipality or court)

**Municipality Number:** \_\_\_\_\_ **Division Number:** \_\_\_\_\_

## II. EFFECTIVE DATE

1. If this is the initial Participation Agreement relating to the MERS Health Care Savings Program for this covered group, the effective date of the program here adopted shall be:

\_\_\_\_\_

(Date)

2. If this is an amendment and restatement of an existing Participation Agreement relating to the MERS Health Care Savings Program for this covered group, the effective date of this amendment and restatement shall be effective: \_\_\_\_\_

(Date)

## III. COVERED EMPLOYEE GROUPS

A participating Employer may cover all of its employee groups, bargaining units or personnel/ employee classifications ("Covered Group"), in Health Care Savings Program. **Contributions shall be made on the same basis within each Covered Group identified by this agreement, and remitted as directed by the Program Administrator.** If the Employer has varying coverage or contribution structures between groups, a separate agreement will need to be completed for each covered group. This agreement encompasses the following group(s):

\_\_\_\_\_

(Name/s of HCSP covered group/s)

## IV. ELIGIBLE EMPLOYEES

Only Employees of a "municipality" may be covered by the Health Care Savings Program Participation Agreement. Independent contractors may not participate in the Health Care Savings Program.

The Employer shall provide MERS with the name, address, Social Security Number, and date of birth for each Eligible Employee, as defined by the Participation Agreement.

# MERS Health Care Savings Program Participation Agreement

## V. EMPLOYER CONTRIBUTIONS TO THE HEALTH CARE SAVINGS PROGRAM

The Participating Employer hereby elects to make contributions to the Trust. Contributions shall be made on the same basis within each Covered Group specified in this agreement, and remitted to MERS as directed by the Employer, to be credited to the individual accounts of Eligible Employees as follows:

**Check one or more (A, B, and/or C):**

**A.  Basic Employer (Before-Tax) Contributions.** Before-tax employer contributions may be made as a percentage of salary and/or by a specified dollar amount. Identify below the basic employer contribution formula to be applied to the covered groups within the Health Care Savings Program identified in this agreement.

Contribution structure (specify):

**Vesting Cycle For Basic Employer Contributions Only.** The employer contributions identified in this Participation Agreement are subject to the following vesting cycle.

- Immediate Vesting upon Participation
- Cliff Vesting: The participant is 100% vested upon \_\_\_\_\_ year(s).  
(Stated years)
- Graded Vesting Percentage per year of service: Employers can select the percentage of vesting with the corresponding years of service:

Years of Service	Percent Vested
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

**FORFEITURE PROVISION.** Upon separation from service with the Employer prior to meeting the required vesting schedule set out above or in the event a Participant dies without Dependent(s) and/or a named Beneficiary, a Participant’s account assets shall:

**Check only one:**

- Remain in the HCSP sub-trust to be reallocated among all Plan participants equally
- Remain in the HCSP sub-trust to be used to offset future Employer Contributions
- Be transferred to the Retiree Health Funding Vehicle (“RHFV”)

# MERS Health Care Savings Program Participation Agreement

- B.  Mandatory Salary Reduction (Before-Tax) Contributions.** Before-tax Employer Contributions to the Health Care Savings Program Sub-Trust shall be made that represent a mandatory salary reduction resulting from collective bargaining or the establishment of a personnel policy. These reductions may be made as a percentage of salary or a specific dollar amount.

Contribution structure (specify):

- C.  Mandatory Leave Conversion (Before-Tax) Contributions.** Before-tax Employer Contributions to the Health Care Savings Program Sub-Trust shall be made that represent a mandatory conversion of accrued leave including, but not limited to vacation, holiday, sick leave, or severance amounts otherwise paid out, to a cash contribution. These contributions may be calculated as a percentage of accrued leave or a specific dollar amount representing the accrued leave. Leave conversions may be made on an annual basis or at separation from service, or at such other time as the Employer indicates. *(Note: The leave conversion program shall not permit employees the option of receiving cash in lieu of the employer contribution.)*

**Check one or more:**

- |                          |   |                                |   |
|--------------------------|---|--------------------------------|---|
| <input type="checkbox"/> | As of _____,<br>Annual date or X weeks before termination | _____ % of _____<br>Percentage | _____ % of _____<br>Type of Leave Conversion (sick, vacation, etc.) |
|                          | must be contributed to the HCSP.                          |                                |   |
| <input type="checkbox"/> | As of _____,<br>Annual date or X weeks before termination | _____ % of _____<br>Percentage | _____ % of _____<br>Type of Leave Conversion (sick, vacation, etc.) |
|                          | must be contributed to the HCSP.                          |                                |   |
| <input type="checkbox"/> | As of _____,<br>Annual date or X weeks before termination | _____ % of _____<br>Percentage | _____ % of _____<br>Type of Leave Conversion (sick, vacation, etc.) |
|                          | must be contributed to the HCSP.                          |                                |   |
| <input type="checkbox"/> | As of _____,<br>Annual date or X weeks before termination | _____ % of _____<br>Percentage | _____ % of _____<br>Type of Leave Conversion (sick, vacation, etc.) |
|                          | must be contributed to the HCSP.                          |                                |   |

# MERS Health Care Savings Program Participation Agreement

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**Post-Tax Employee Contributions.** Post-tax Employee Contributions made by Eligible Employees within the Covered Group(s) shall be remitted as directed by the Program Administrator, to be credited to the individual accounts of Eligible Employees. All Employee Contributions must be remitted to MERS along with the Participation Report.

**VI. MODIFICATION OF THE TERMS OF THE PARTICIPATION AGREEMENT**

If a Participating Employer desires to amend any of its previous elections contained in this Participation Agreement, including attachments, the Governing Body by official action must adopt a new Participation Agreement and forward it to the Board for approval. The amendment of the new Participation Agreement is not effective until approved by the Board and other procedures required by the Trust Agreement and Plan Document have been implemented.

**VII. STATE LAW**

To the extent not preempted by federal law, this agreement shall be interpreted in accordance with Michigan law.

**VIII. TERMINATION OF THE PARTICIPATION AGREEMENT**

This Participation Agreement may be terminated only in accordance with the Trust Agreement.

**IX. EXECUTION BY GOVERNING BODY OF MUNICIPALITY**

The foregoing Participation Agreement is hereby adopted and approved on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the official meeting held by \_\_\_\_\_.  
(Name of approving employer)

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Witness Signature: \_\_\_\_\_

**Received and Approved by the Municipal Employees' Retirement System of Michigan**

Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Authorized MERS signatory)

# MERS Health Care Savings Program Participation Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

## I. PARTICIPATING EMPLOYER

**Employer Name:** \_\_\_\_\_  
(Name of municipality or court)

**Municipality Number:** \_\_\_\_\_ **Division Number:** \_\_\_\_\_

## II. EFFECTIVE DATE

1. If this is the initial Participation Agreement relating to the MERS Health Care Savings Program for this covered group, the effective date of the program here adopted shall be:

\_\_\_\_\_

(Date)

2. If this is an amendment and restatement of an existing Participation Agreement relating to the MERS Health Care Savings Program for this covered group, the effective date of this amendment and restatement shall be effective: \_\_\_\_\_

(Date)

## III. COVERED EMPLOYEE GROUPS

A participating Employer may cover all of its employee groups, bargaining units or personnel/ employee classifications (“Covered Group”), in Health Care Savings Program. **Contributions shall be made on the same basis within each Covered Group identified by this agreement, and remitted as directed by the Program Administrator.** If the Employer has varying coverage or contribution structures between groups, a separate agreement will need to be completed for each covered group. This agreement encompasses the following group(s):

\_\_\_\_\_

(Name/s of HCSP covered group/s)

## IV. ELIGIBLE EMPLOYEES

Only Employees of a “municipality” may be covered by the Health Care Savings Program Participation Agreement. Independent contractors may not participate in the Health Care Savings Program.

The Employer shall provide MERS with the name, address, Social Security Number, and date of birth for each Eligible Employee, as defined by the Participation Agreement.

# MERS Health Care Savings Program Participation Agreement

## V. EMPLOYER CONTRIBUTIONS TO THE HEALTH CARE SAVINGS PROGRAM

The Participating Employer hereby elects to make contributions to the Trust. Contributions shall be made on the same basis within each Covered Group specified in this agreement, and remitted to MERS as directed by the Employer, to be credited to the individual accounts of Eligible Employees as follows:

**Check one or more (A, B, and/or C):**

**A.  Basic Employer (Before-Tax) Contributions.** Before-tax employer contributions may be made as a percentage of salary and/or by a specified dollar amount. Identify below the basic employer contribution formula to be applied to the covered groups within the Health Care Savings Program identified in this agreement.

Contribution structure (specify):

**Vesting Cycle For Basic Employer Contributions Only.** The employer contributions identified in this Participation Agreement are subject to the following vesting cycle.

- Immediate Vesting upon Participation
- Cliff Vesting: The participant is 100% vested upon \_\_\_\_\_ year(s).  
(Stated years)
- Graded Vesting Percentage per year of service: Employers can select the percentage of vesting with the corresponding years of service:

Years of Service	Percent Vested
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

**FORFEITURE PROVISION.** Upon separation from service with the Employer prior to meeting the required vesting schedule set out above or in the event a Participant dies without Dependent(s) and/or a named Beneficiary, a Participant's account assets shall:

**Check only one:**

- Remain in the HCSP sub-trust to be reallocated among all Plan participants equally
- Remain in the HCSP sub-trust to be used to offset future Employer Contributions
- Be transferred to the Retiree Health Funding Vehicle ("RHFV")

# MERS Health Care Savings Program Participation Agreement

- B.  Mandatory Salary Reduction (Before-Tax) Contributions.** Before-tax Employer Contributions to the Health Care Savings Program Sub-Trust shall be made that represent a mandatory salary reduction resulting from collective bargaining or the establishment of a personnel policy. These reductions may be made as a percentage of salary or a specific dollar amount.

Contribution structure (specify):

- C.  Mandatory Leave Conversion (Before-Tax) Contributions.** Before-tax Employer Contributions to the Health Care Savings Program Sub-Trust shall be made that represent a mandatory conversion of accrued leave including, but not limited to vacation, holiday, sick leave, or severance amounts otherwise paid out, to a cash contribution. These contributions may be calculated as a percentage of accrued leave or a specific dollar amount representing the accrued leave. Leave conversions may be made on an annual basis or at separation from service, or at such other time as the Employer indicates. *(Note: The leave conversion program shall not permit employees the option of receiving cash in lieu of the employer contribution.)*

**Check one or more:**

- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
must be contributed to the HCSP.
- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
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- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
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- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
must be contributed to the HCSP.

# MERS Health Care Savings Program Participation Agreement

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**Post-Tax Employee Contributions.** Post-tax Employee Contributions made by Eligible Employees within the Covered Group(s) shall be remitted as directed by the Program Administrator, to be credited to the individual accounts of Eligible Employees. All Employee Contributions must be remitted to MERS along with the Participation Report.

**VI. MODIFICATION OF THE TERMS OF THE PARTICIPATION AGREEMENT**

If a Participating Employer desires to amend any of its previous elections contained in this Participation Agreement, including attachments, the Governing Body by official action must adopt a new Participation Agreement and forward it to the Board for approval. The amendment of the new Participation Agreement is not effective until approved by the Board and other procedures required by the Trust Agreement and Plan Document have been implemented.

**VII. STATE LAW**

To the extent not preempted by federal law, this agreement shall be interpreted in accordance with Michigan law.

**VIII. TERMINATION OF THE PARTICIPATION AGREEMENT**

This Participation Agreement may be terminated only in accordance with the Trust Agreement.

**IX. EXECUTION BY GOVERNING BODY OF MUNICIPALITY**

The foregoing Participation Agreement is hereby adopted and approved on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the official meeting held by \_\_\_\_\_.  
(Name of approving employer)

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Witness Signature: \_\_\_\_\_

**Received and Approved by the Municipal Employees' Retirement System of Michigan**

Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Authorized MERS signatory)

# MERS Health Care Savings Program Participation Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

## I. PARTICIPATING EMPLOYER

**Employer Name:** \_\_\_\_\_  
(Name of municipality or court)

**Municipality Number:** \_\_\_\_\_ **Division Number:** \_\_\_\_\_

## II. EFFECTIVE DATE

1. If this is the initial Participation Agreement relating to the MERS Health Care Savings Program for this covered group, the effective date of the program here adopted shall be:

\_\_\_\_\_

(Date)

2. If this is an amendment and restatement of an existing Participation Agreement relating to the MERS Health Care Savings Program for this covered group, the effective date of this amendment and restatement shall be effective: \_\_\_\_\_

(Date)

## III. COVERED EMPLOYEE GROUPS

A participating Employer may cover all of its employee groups, bargaining units or personnel/ employee classifications ("Covered Group"), in Health Care Savings Program. **Contributions shall be made on the same basis within each Covered Group identified by this agreement, and remitted as directed by the Program Administrator.** If the Employer has varying coverage or contribution structures between groups, a separate agreement will need to be completed for each covered group. This agreement encompasses the following group(s):

\_\_\_\_\_

(Name/s of HCSP covered group/s)

## IV. ELIGIBLE EMPLOYEES

Only Employees of a "municipality" may be covered by the Health Care Savings Program Participation Agreement. Independent contractors may not participate in the Health Care Savings Program.

The Employer shall provide MERS with the name, address, Social Security Number, and date of birth for each Eligible Employee, as defined by the Participation Agreement.

# MERS Health Care Savings Program Participation Agreement

## V. EMPLOYER CONTRIBUTIONS TO THE HEALTH CARE SAVINGS PROGRAM

The Participating Employer hereby elects to make contributions to the Trust. Contributions shall be made on the same basis within each Covered Group specified in this agreement, and remitted to MERS as directed by the Employer, to be credited to the individual accounts of Eligible Employees as follows:

**Check one or more (A, B, and/or C):**

**A.  Basic Employer (Before-Tax) Contributions.** Before-tax employer contributions may be made as a percentage of salary and/or by a specified dollar amount. Identify below the basic employer contribution formula to be applied to the covered groups within the Health Care Savings Program identified in this agreement.

Contribution structure (specify):

**Vesting Cycle For Basic Employer Contributions Only.** The employer contributions identified in this Participation Agreement are subject to the following vesting cycle.

- Immediate Vesting upon Participation
- Cliff Vesting: The participant is 100% vested upon \_\_\_\_\_ year(s).  
(Stated years)
- Graded Vesting Percentage per year of service: Employers can select the percentage of vesting with the corresponding years of service:

Years of Service	Percent Vested
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

**FORFEITURE PROVISION.** Upon separation from service with the Employer prior to meeting the required vesting schedule set out above or in the event a Participant dies without Dependent(s) and/or a named Beneficiary, a Participant’s account assets shall:

**Check only one:**

- Remain in the HCSP sub-trust to be reallocated among all Plan participants equally
- Remain in the HCSP sub-trust to be used to offset future Employer Contributions
- Be transferred to the Retiree Health Funding Vehicle (“RHFV”)

# MERS Health Care Savings Program Participation Agreement

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Contribution structure (specify):

- C.  Mandatory Leave Conversion (Before-Tax) Contributions.** Before-tax Employer Contributions to the Health Care Savings Program Sub-Trust shall be made that represent a mandatory conversion of accrued leave including, but not limited to vacation, holiday, sick leave, or severance amounts otherwise paid out, to a cash contribution. These contributions may be calculated as a percentage of accrued leave or a specific dollar amount representing the accrued leave. Leave conversions may be made on an annual basis or at separation from service, or at such other time as the Employer indicates. *(Note: The leave conversion program shall not permit employees the option of receiving cash in lieu of the employer contribution.)*

**Check one or more:**

- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
must be contributed to the HCSP.
- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
must be contributed to the HCSP.
- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
must be contributed to the HCSP.
- As of \_\_\_\_\_, \_\_\_\_\_% of \_\_\_\_\_  
Annual date or X weeks before termination    Percentage    Type of Leave Conversion (sick, vacation, etc.)  
must be contributed to the HCSP.

# MERS Health Care Savings Program Participation Agreement

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**Post-Tax Employee Contributions.** Post-tax Employee Contributions made by Eligible Employees within the Covered Group(s) shall be remitted as directed by the Program Administrator, to be credited to the individual accounts of Eligible Employees. All Employee Contributions must be remitted to MERS along with the Participation Report.

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**VII. STATE LAW**

To the extent not preempted by federal law, this agreement shall be interpreted in accordance with Michigan law.

**VIII. TERMINATION OF THE PARTICIPATION AGREEMENT**

This Participation Agreement may be terminated only in accordance with the Trust Agreement.

**IX. EXECUTION BY GOVERNING BODY OF MUNICIPALITY**

The foregoing Participation Agreement is hereby adopted and approved on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the official meeting held by \_\_\_\_\_.  
(Name of approving employer)

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Witness Signature: \_\_\_\_\_

**Received and Approved by the Municipal Employees' Retirement System of Michigan**

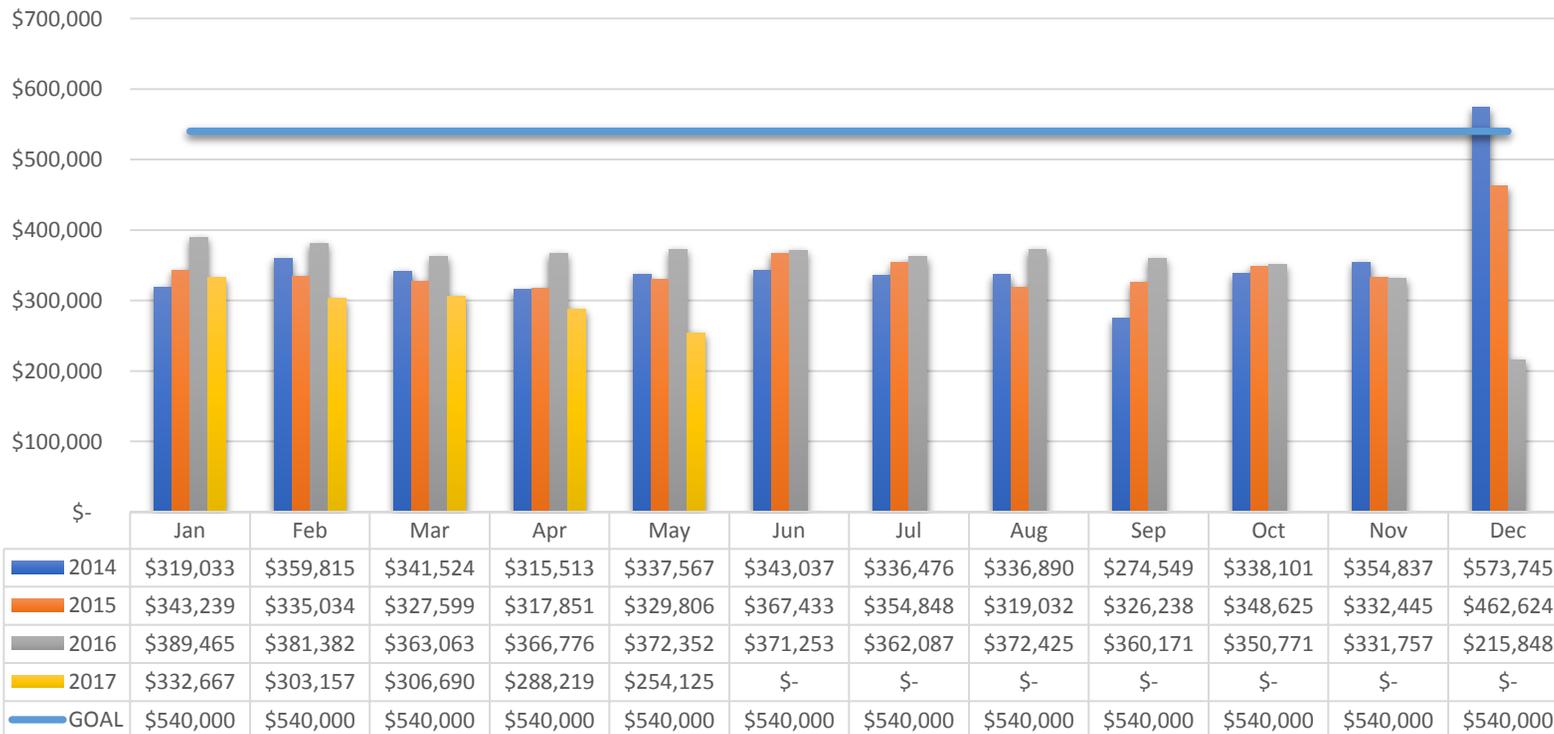
Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Authorized MERS signatory)

**CMHC Performance Dashboards**

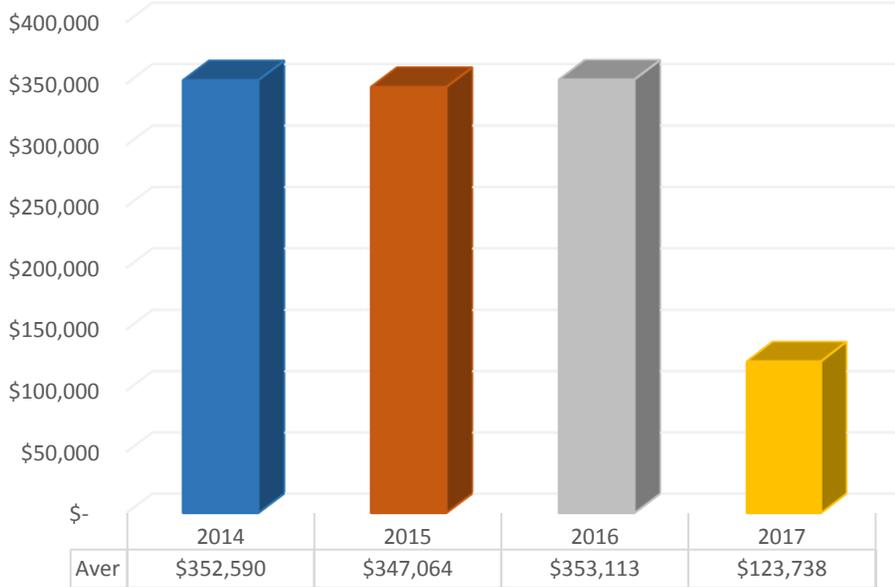
*Public Housing Financial Dashboards*

**Operating Reserves Over Time**



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## FYE RESERVE AVERAGE OVER TIME



### Current Reserve Status Information

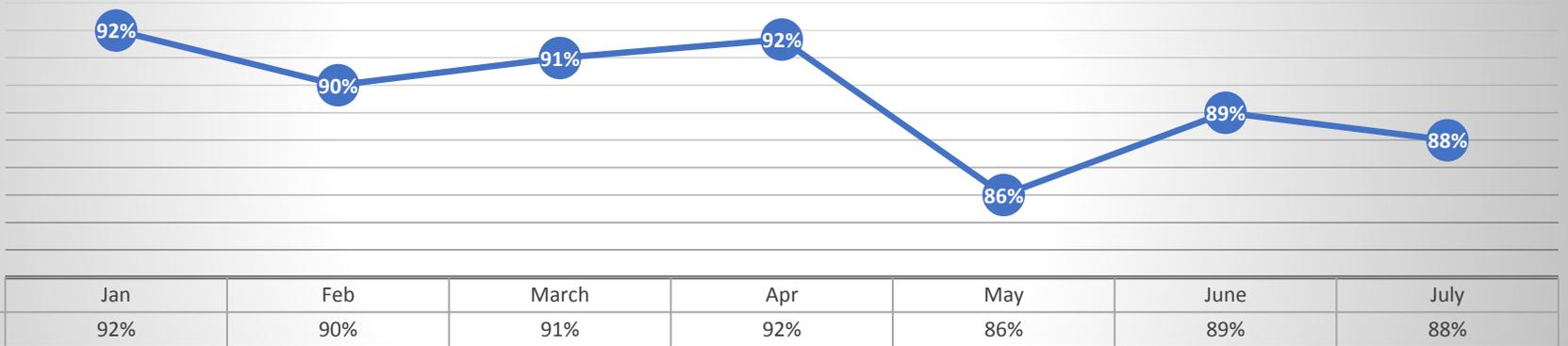
January – May 2017

The current status of our reserves is not at the level to which we are accustomed. Management has reviewed the January thru May 2017 statements to discern what has occurred. The following items have impacted our reserve level.

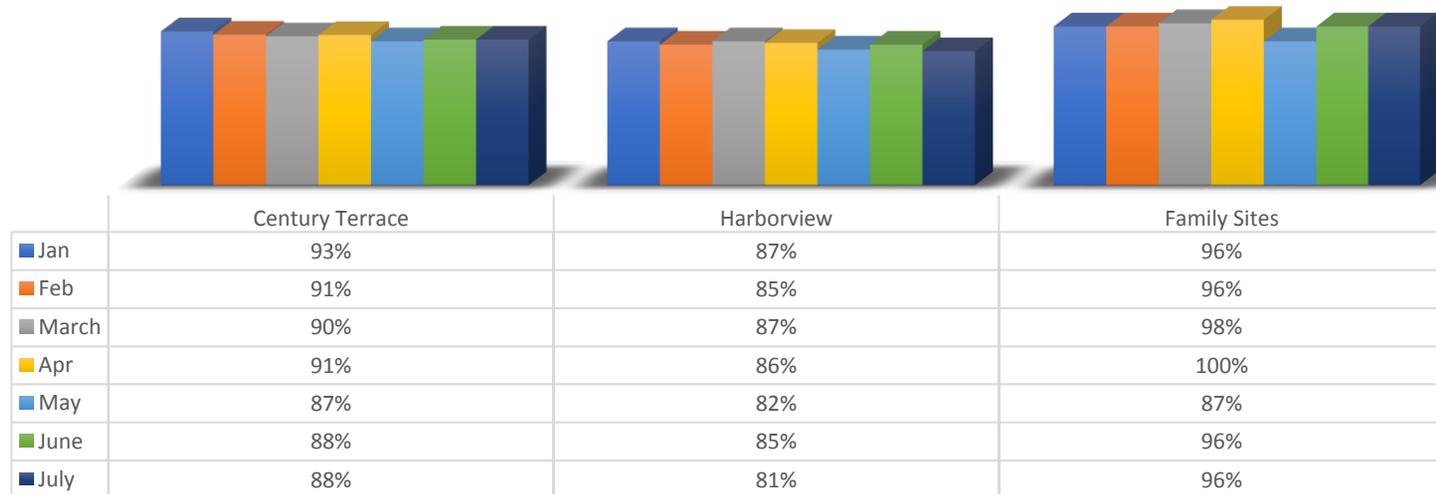
- Revenue
  - Dwelling rental income [tenant payment] is down by 8%
  - Excess utility payments [from tenant payment to CMHC] is down by 16%
  - Cable payments by tenants is down by 13% which means CMHC has an increased expense of \$3,542.22.
  - 2017 Capital funds have been delayed and we normally have received approximately \$40,000 that is available for operational costs
- Expenses
  - Expenses are generally in line with the anticipated budget expenses
  - There are items that we would normally reimburse operating from capital funds but have not been able to do until July. We will see the impact of that reimbursement in the July financials

## Public Housing Occupancy Dashboards

### All Property Occupancy Percentage 2017 -- Thru July 17, 2017

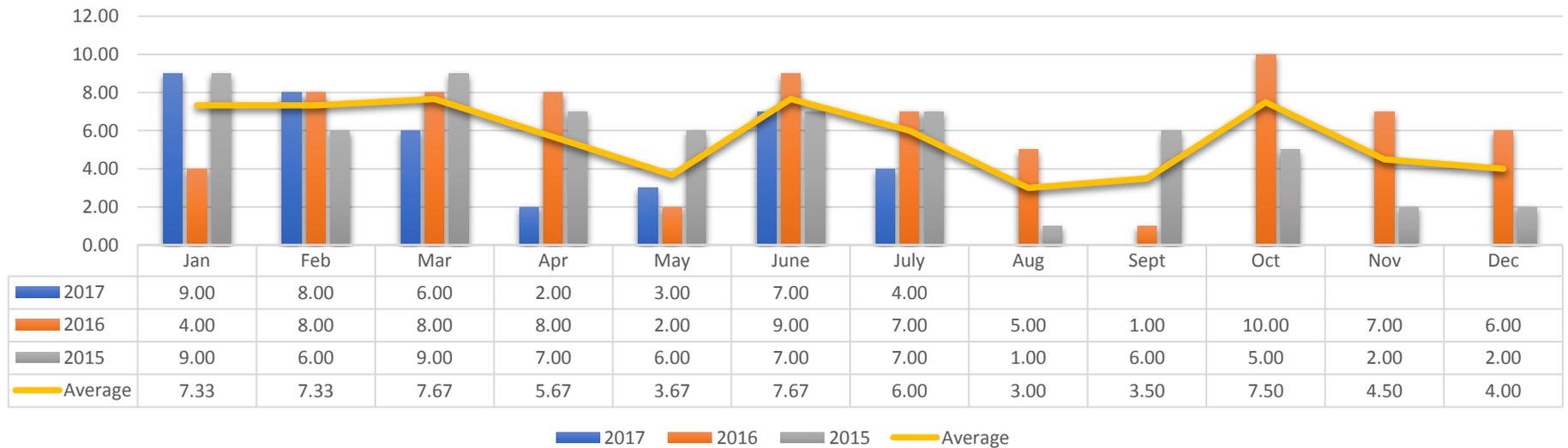


### 2017 Occupancy Percentage by Property Thru July 17, 2017

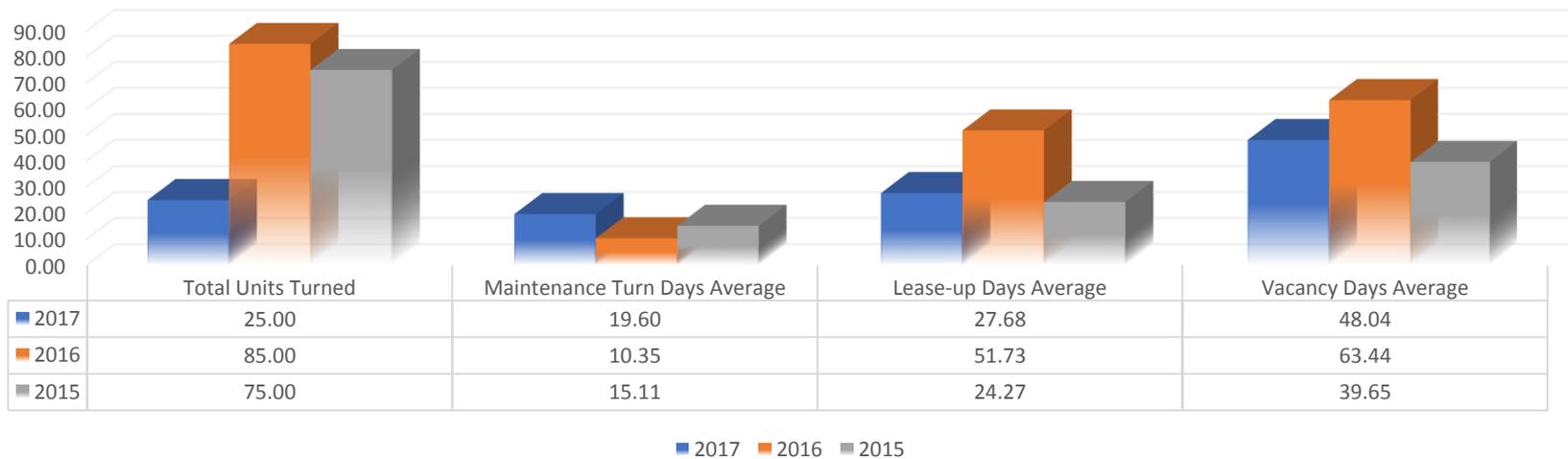


254

### PHA Units Turned by Month -- July 2017

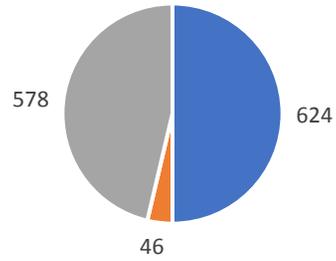


### PUBLIC HOUSING UNIT TURN TIME AVERAGES -- THRU JULY, 2017



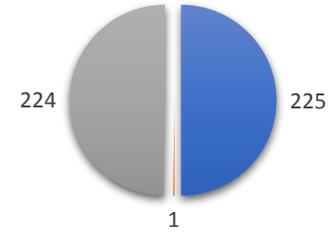
## Public Housing Work Order Dashboards

Total Work Orders  
1/1/2017--6/30/2017



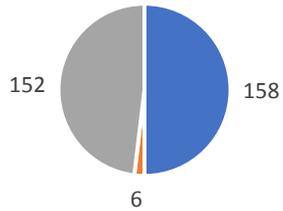
■ Received ■ Incomplete ■ Completed

Emergency Work Orders  
24 Hour Completion  
1/1/2017--6/30/2017



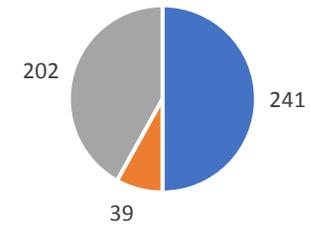
■ Received ■ Incomplete ■ Completed

Urgent Work Orders  
1-3 Days Completion  
1/1/2017--6/30/2017



■ Received ■ Incomplete ■ Completed

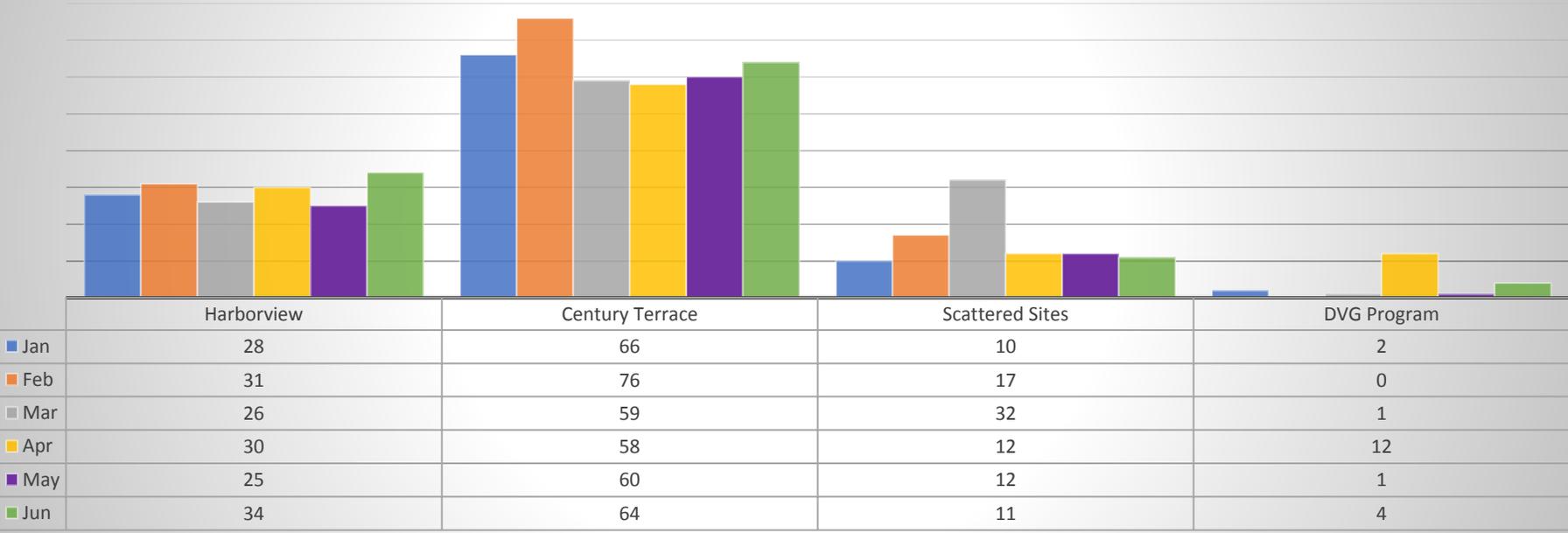
General Work Orders  
2-20 Day Completion  
1/1/2017--6/30/2017



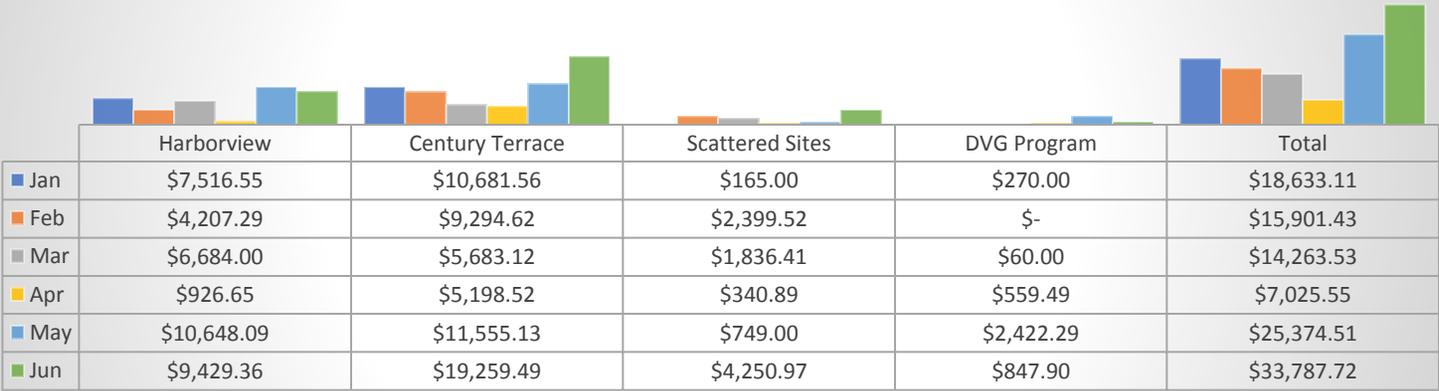
■ Received ■ Incomplete ■ Completed

256

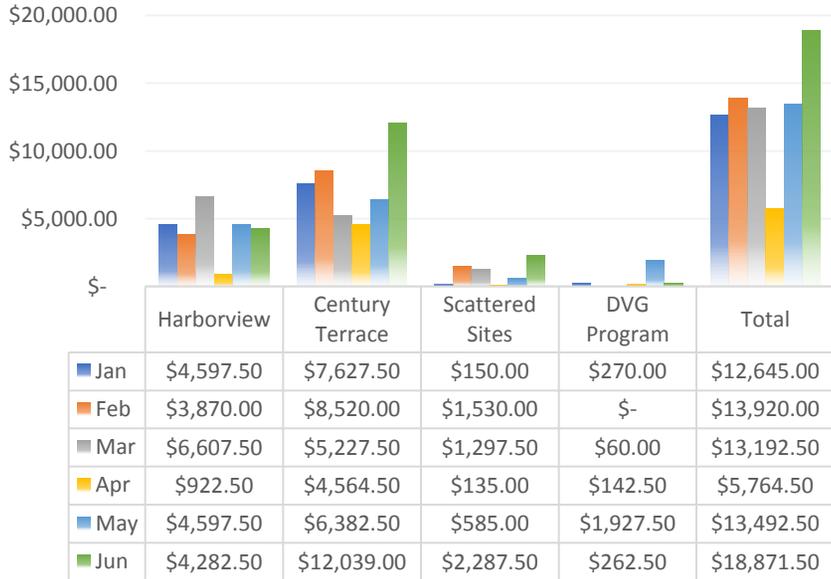
### Work Orders by Property



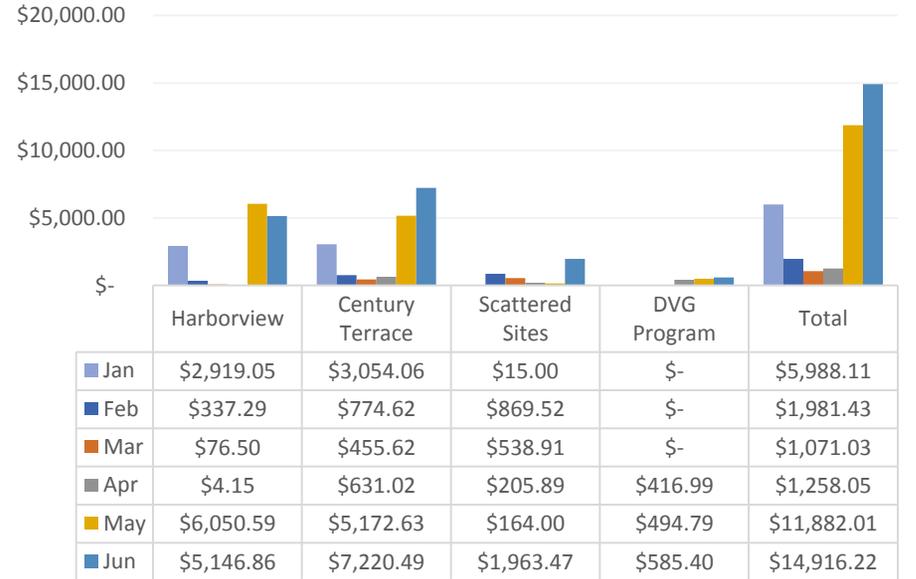
### Completed Work Order Costs YTD



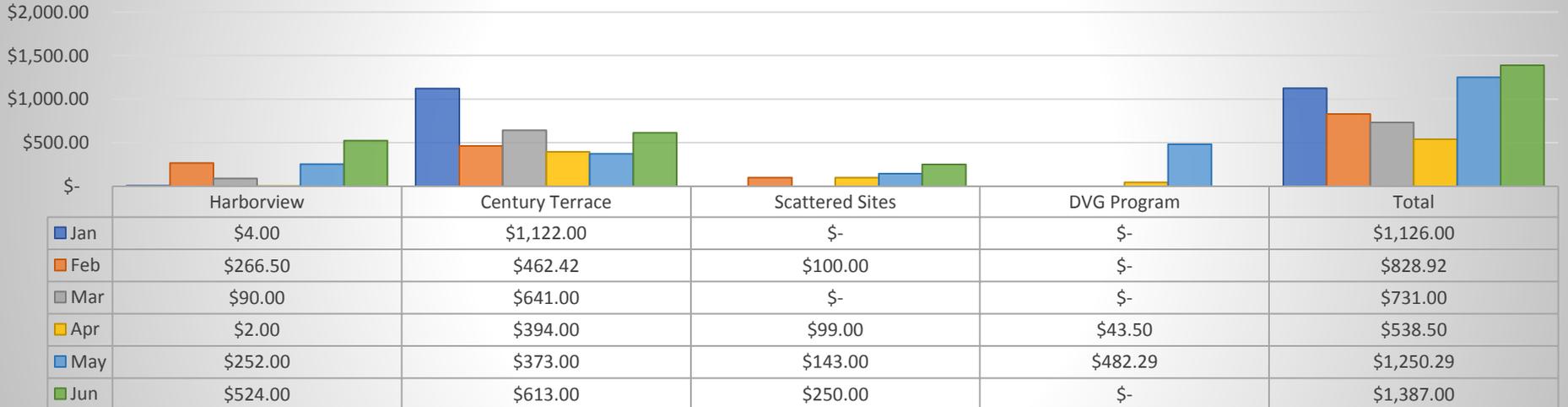
### COMPLETED WORK ORDER LABOR COSTS YTD



### COMPLETED WORK ORDERS MATERIAL COSTS YTD



### Completed Work Order Costs Charged to Tenant YTD



## Items of Business Before the Commissioners

### Resolutions for Consideration

Resolution No.	Resolution Name	Attachments	Discussion & Recommendation
2017-06	Adoption of Resident Occupancy and Transfer Rights Under the Violence Against Women’s Act [VAWA]	<ul style="list-style-type: none"> <li>Resident Occupancy and Transfer Rights Under VAWA Policy</li> </ul>	<ul style="list-style-type: none"> <li>The Violence Against Women Act [VAWA] provides protections for victims of domestic violence, dating violence, sexual assault, or stalking. VAWA protections are not only available to women, but are available equally to all individuals regardless of sex, gender identity, or sexual orientation. The U.S. Department of Housing and Urban Development [HUD] is the Federal agency that oversees that City of Manistee Housing Commission [CMHC] public housing program is in compliance with VAWA.</li> <li>The Resolution before the Commissioners is to adopt the required policy to ensure compliance with the law and HUD regulation</li> <li>Recommendation – Adoption</li> </ul>
2017-07	Adoption of Investment Plan to Ensure 100 Percent Funding of MERS	<ul style="list-style-type: none"> <li>MERS 100% Funding Plan Development for the City of Manistee Housing Commission</li> </ul>	<ul style="list-style-type: none"> <li>The Municipal Employees’ Retirement System [MERS] provides annual actuarial for determining the percent the CMHC plan is funded. The most recent actuarial is for the year-end of 2015. MERS determines our plans level of funding, and any amount CMHC has to pay into the fund, by using a 10-year smoothing and a market rate calculation. MERS then uses the percent the plan is funded based on the 10-year smoothing to determine what, if any, CMHC has to pay into the fund.</li> <li>The results of the 2015 actuarial show the following                         <ul style="list-style-type: none"> <li>Based on the 10-year smoothing, the CMHC plan is funded at 103%</li> <li>Based on a market rate analysis of 7.75%, the CMHC plan is 91% funded</li> </ul> </li> <li>Taking the most conservative approach, I asked MERS to prepare a plan for addressing the projected less than 100% funding of the plan using a market rate analysis. The results of the MERS research is attached to the Resolution.</li> <li>Monica and I reviewed everything and determined that MERS option 2d listed in their research results, best addressed our situation</li> <li>Recommendation – Adoption of the Resolution</li> </ul>

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## Items of Business Before the Commissioners

### *Resolutions for Consideration*

	Resolution Name	Attachments	Discussion & Recommendation
2017-08	July Write-off of Doubtful Accounts	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>The resolution authorizes the write-off accounts that have been determined to be doubtful since the last write-off of December 2016.</li> <li>Recommendation – Adoption of the Resolution</li> </ul>
2017-09	Utility Allowance Effective October 1, 2017	<ul style="list-style-type: none"> <li>Resident Utility Allowance Effective October 1, 2017</li> <li>Comparison of Resident Utility Allowances 2017 vs. 2017</li> </ul>	<ul style="list-style-type: none"> <li>Public Housing Authorities are required by HUD to evaluate annually the utility allowance provided to residents who pay for their utilities. Federal law requires that residents pay no more than 30% of their adjusted income for housing costs, which include utilities [Cable TV and Internet service are not considered utilities]. Resident utility allowance reduces the monthly rental charge to residents by the amount set in the evaluation to ensure that housing costs do not exceed the 30 % of adjusted income rule. Resolution 2017-09 adjusts the utility allowance as determined in the evaluation performed by Siemens.</li> <li>Recommendation – Adoption of the Resolution</li> </ul>
2017-10	Approval of 457 Supplemental Retirement Program Resolution	<ul style="list-style-type: none"> <li>MERS 457 Supplemental Retirement Program Resolution</li> <li>MERS 457 Participation Agreement</li> </ul>	<ul style="list-style-type: none"> <li>CMHC employees have met with a representative of MERS and discussed options for enhancing retirement savings. The MERS 457 is a retirement savings vehicle that CMHC can make available to employees, through MERS, without cost.</li> <li>Recommendation – Adoption of the Resolution</li> </ul>
2017-11	Approval of MERS Health Care Savings Program Participation Agreement	<ul style="list-style-type: none"> <li>MERS Health Care Savings Program Resolution</li> <li>MERS Health Care Savings Participation Agreement</li> </ul>	<ul style="list-style-type: none"> <li>CMHC employees have met with a representative of MERS and discussed options for enhancing retirement savings. The MERS Health Care Savings Program is a savings vehicle that CMHC can make available to employees, through MERS, without cost.</li> <li>Recommendation – Adoption of the Resolution</li> </ul>

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## General Information and Communications

*Nothing to report at this time.*