City of Manistee Housing Commission

Regular Meeting

Tuesday, June 26, 2018 4:00 PM

City of Manistee Housing Commission

Regular Meeting
Tuesday, June 26, 2018 - 4:00 PM
Community Room - Harborview

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. **Amendments to Agenda**
3. **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.

4. **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 January 23, 2018 5
      2) Work Session Minutes May 29, 2018 9
   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.

      1) Public Housing Financial Statements *
         a) December 31, 2017 11
         b) January 31, 2018 55

c) February 28, 2018 92
d) March 31, 2018 131
e) April 30, 2018 170
2) Domestic Violence Grant Program *
a) December 31, 2017 208
b) January 31, 2018 220
c) February 28, 2018 231
d) March 31, 2018 242
e) April 30, 2018 253
3) Security Deposits Reconciliation *
a) December 31, 2017 264
b) January 31, 2018 265
c) February 28, 2018 266
d) March 31, 2018 267
e) April 30, 2018 268

c. **Resolutions**

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.

1) *There are no Resolutions placed on the Consent Agenda for this meeting.*

5. **Old Business**

a. *None*

6. **New Business**

a. Resolution 2018-01 Authorization to Execute New Annual Contributions Contract 269
b. Resolution 2018-02 Write-off of Doubtful Accounts June 2018 324
7. **Review of the Executive Director Report** 326

At this time the Executive Director may review or highlight an item or items from the Executive Director Report.

8. **Reports and Communications**

At this time Committee, Staff, or other reports and communications will be brought before the Commissioners.

9. **Public Comment**

This is an opportunity for citizens to comment on Housing Commission affairs.

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

10. **Commissioner Report/Comment**
11. **Adjournment**
12. **Upcoming Meeting[s]**
    a. Work Session
       Monday, July 9 at 4:00 PM
       Location - Harborview Community Room

       The purpose of the work session is to meet with our RAD/Redevelopment Consultants as part of their onsite visit.
    b. Commission Monthly Meeting
       Tuesday, July 24, 2018, 4:00 PM
       Location - Harborview Apartments Community Room

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

Meeting Minutes
January 23, 2018
Regular Meeting

Meeting Start Time: 4:05 P.M.

Roll Call:

Commissioner	Present	Absent Excused	Absent Non-Excused
Dale Priester	☒	☐	☐
Doug Parkes	☐	☒	☐
Sheryl Kuenzer	☒	☐	☐
Krista McDougall	☒	☐	☐
Kelly Tomaszewski	☒	☐	☐

Housing Commission Staff Present:

Staff Member	Present
Clinton McKinven-Copus, Executive Director/Commission Secretary	☒
Lindsay McIntyre, Program Director	☒
Cindy Scott, Financial Analyst/Procurement Assistant	☒
Kevin Helminiak, Maintenance Dept. Crew Leader	☒

Others Present:

Public Comment on Agenda Related Items:

- None

Amendments to the Agenda:

- None

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Consent Agenda:

A. Approval of Minutes
   i. Regular Meeting Minutes, November 28, 2017
B. Financial Reports
   i. Public Housing
      i. October 31, 2017
      ii. November 30, 2017
   ii. Domestic Violence Grant Program
      i. October 31, 2017
      ii. November 30, 2017
C. Resolutions
   i. None

Consent Agenda					Motion By: Krista McDougall	Second By: Sheryl Kuenzer
Commissioner	**Yes**	**No**	**Abstain**	**Absent Excused**	**Absent Non-Excused**	☒ **Approved** ☐ **Not Approved**
Dale Priester	☒	☐	☐	☐	☐	
Doug Parkes	☐	☐	☐	☒	☐	
Sheryl Kuenzer	☒	☐	☐	☐	☐	
Krista McDougall	☒	☐	☐	☐	☐	
Kelly Tomaszewski	☒	☐	☐	☐	☐	

Old Business:

- None

New Business:

Resolution# 2017-15	Title: Adoption of the 2018 Public Housing Operating Budget				Motion By: Krista McDougall	Second By: Sheryl Kuenzer
Commissioner	**Yes**	**No**	**Abstain**	**Absent Excused**	**Absent Non-Excused**	☒ **Approved** ☐ **Not Approved**
Dale Priester	☒	☐	☐	☐	☐	
Doug Parkes	☐	☐	☐	☒	☐	
Sheryl Kuenzer	☒	☐	☐	☐	☐	
Krista McDougall	☒	☐	☐	☐	☐	
Kelly Tomaszewski	☒	☐	☐	☐	☐	

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Resolution# 2017-16	Title: Adoption of the 2018 Domestic Violence Grant Operating Budget				Motion By: Sheryl Kuenzer	Second By: Krista McDougall
Commissioner	**Yes**	**No**	**Abstain**	**Absent Excused**	**Absent Non-Excused**	☒ **Approved** ☐ **Not Approved**
Dale Priester	☒	☐	☐	☐	☐	
Doug Parkes	☐	☐	☐	☒	☐	
Sheryl Kuenzer	☒	☐	☐	☐	☐	
Krista McDougall	☒	☐	☐	☐	☐	
Kelly Tomaszewski	☒	☐	☐	☐	☐	

Resolution# 2017-17	Title: Write Off of Doubtful Accounts December 2018				Motion By: Krista McDougall	Second By: Kelly Tomaszewski
Commissioner	**Yes**	**No**	**Abstain**	**Absent Excused**	**Absent Non-Excused**	☒ **Approved** ☐ **Not Approved**
Dale Priester	☒	☐	☐	☐	☐	
Doug Parkes	☐	☐	☐	☒	☐	
Sheryl Kuenzer	☒	☐	☐	☐	☐	
Krista McDougall	☒	☐	☐	☐	☐	
Kelly Tomaszewski	☒	☐	☐	☐	☐	

Executive Director's Report:

- Executive Director, Clinton McKinven-Copus discussed the recent federal government shutdown and implications of the effect of another shutdown.

Other Staff Reports:

- None

Finances:

- *Approved with Consent Agenda*

Committee Reports:

- None

Communications:

- None received

Public Comment:

- Program Participant [Resident] Comments
  - Concerns about the removal of snow and ice at the front entrance and sidewalks of Harborview Apartments
  - Questions and concern about others smoking in the buildings even though the property is smoke free

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Commissioner Report/Comments:

- Commissioner Sheryl Kuenzer presented a letter of resignation from the Board of Commissioners. Ms. Kuenzer serves as the Resident Commissioner and is moving out of Housing Commission property. State law and HUD regulations require that the Resident Commissioner live in one of the properties operated by the Housing Commission.

Meeting Adjourned

Adjournment Time: 4:53 PM			**Motion By: Sheryl Kuenzer**	**Second By: Krista McDougall**	
Commissioner	**Yes**	**No**	**Absent Excused**	**Absent Non-Excused**	
Dale Priester	☒	☐	☐	☐	☒ **Approved**
Doug Parkes	☐	☐	☒	☐	
Sheryl Kuenzer	☒	☐	☐	☐	☐ **Not Approved**
Krista McDougall	☒	☐	☐	☐	

Dale Priester
President
City of Manistee Housing Commission

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

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

Meeting Minutes
May 29, 2018
Work Session

Meeting Start Time: 4:05 P.M.

Roll Call:

Commissioner	Present	Absent Excused	Absent Non-Excused
Dale Priester	☒	☐	☐
Doug Parkes	☒	☐	☐
James Bond	☒	☐	☐
Krista McDougall	☒	☐	☐
Kelly Tomaszewski	☐	☒	☐

Housing Commission Staff Present:

Staff Member	Present
Clinton McKinven-Copus, Executive Director/Commission Secretary	☒
Lindsay McIntyre, Program Director	☒
Cindy Scott, Financial Analyst/Procurement Assistant	☒
Kevin Helminiak, Maintenance Dept. Crew Leader	☒

Others Present:

- Mr. Shawn Middleton, the Spicer Group
- Mr. Shane Brennan, the Spicer Group

Public Comment on Agenda Related Items:

- None

Work Session Purpose:

The work session was called to receive a preliminary report from the Spicer Group to address flooding at the Century Terrace building.

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Presentation by the Spicer Group:

Mr. Middleton and Mr. Brennan presented the findings of their study as to the causes and potential remedies of flooding of the Century Terrace building. A significant source of the flooding is the 8-acres of City of Manistee stormwater system north of our property that drains to the intersection of Daniels and Sixth Ave. Normal rains or winter runoff do not overwhelm the system. However, severe rainstorms and winter runoff increase the risk of the flooding of Century Terrace and has often caused flooding in the building.

Following a discussion of the causes of the flooding, a preliminary remedy was presented to the Commissioners. During the discussion of the preliminary remedy, Commissioner Parkes suggested that the Executive Director, Clinton McKinven-Copus, meet with the City to determine what portion of the cost will be covered by the City since a primary source of the flooding is from the City stormwater system.

Meeting Adjourned

Adjournment **Time: 5:15 PM**			**Motion By:** **Doug Parkes**	**Second By:** **James Bond**	
Commissioner	**Yes**	**No**	**Absent Excused**	**Absent Non-Excused**	
Dale Priester	☒	☐	☐	☐	☒ **Approved**
Doug Parkes	☒	☐	☐	☐	
James Bond	☒	☐	☐	☐	☐ **Not Approved**
Krista McDougall	☒	☐	☐	☐	
Kelly Tomaszewski	☐	☐	☒	☐	

Dale Priester
President

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

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 December 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.

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

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

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	240,506.31
1111.3 - HRA Account		11,498.35
1111.4 - Money Market Savings		51,050.77
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		303,355.43
Receivables		
1122 - Tenants Accounts Receivable		38,096.04
1122.1 - Allowance for Doubtful Accounts-TAR		(26,800.37)
1129 - Accounts Receivable-Other		8.00
Total Receivables		11,303.67
Investments		
Total Investments		0.00
Prepaid Expenses & Other Assets		
1211 - Prepaid Insurance		17,327.77
Total Prepaid Expenses & Other Assets		17,327.77
Total Current Assets		331,986.87
Non Current Assets - Other		
1701 - Deferred Outflows		24,932.96
Total Non Current Assets - Other		24,932.96
CAPITAL ASSETS		
Land, Structures & Equipment		
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807.07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,385,601.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		261,204.30
1400.9 - Furn., Equip., Mach.-Admin		324,286.07
1400.95 - Accumulated Depreciation-ALL		(8,210,034.79)
Total Land, Structures & Equipment		2,877,176.25
TOTAL CAPITAL ASSETS		2,877,176.25
TOTAL ASSETS	$	3,234,096.08

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

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
Accounts Payable		
2111 - Vendors and Contractors	$	44,191.42
2114 - Tenant Security Deposits		45,086.00
2117.12 - FSA Withheld		1,802.12
2117.13 - MERS HCSP Withheld		90.00
2117.5 - Pension Withheld		1,311.57
2119.2 - Interfund Payable - DVG		935.90
Total Accounts Payable		93,417.01
Accrued Liabilities		
2131 - EPC Loan - Current		37,079.09
2133 - Capital Lease - 2016 F250 - Current		4,891.64
2135 - Accrued Wages/Payroll Taxes Payable		6,656.92
2135.1 - Accrued Comp. Absences-Current		23,999.15
2137 - Payments in Lieu of Taxes		29,222.76
Total Accrued Liabilities		101,849.56
Total Current Liabilities		195,266.57
Non Current Liabilities		
2132 - EPC Loan - Noncurrent		1,064,048.65
2135.3 - Accrued Comp. Absences-Non Current		10,588.82
2138 - Net Pension Liability		29,179.00
2139 - Capital Lease - 2016 F250 - Non Current		12,128.50
Total Non Current Liabilites		1,115,944.97
Deferred Credits		
2240 - Tenants Prepaid Rent		4,120.48
Total Deferred Credits		4,120.48
TOTAL LIABILITIES/DEFERRED CREDITS		1,315,332.02
EQUITY		
Unreserved Fund Balance		
2806 - Unrestricted Net Position		540,698.34
2806.1 - Invested in Capital Assets		1,759,028.37
2820 - HUD Operating Reserve - Memo		159,735.69
2820.1 - HUD Operating Reserve-Contra		(159,735.69)
Current Year Profit(Loss) - P/H		(427,921.45)
Current Year Profit(Loss) - 501-16 CFP		45,810.26
Current Year Profit(Loss) - 501-17 CFP		1,148.54
Total Unreserved Fund Balance		1,918,764.06
TOTAL EQUITY		1,918,764.06
TOTAL LIABILITIES/EQUITY	$	3,234,096.08

Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2017

Units	1 Month Ended	12 Months		
214	December 31, 2017	December 31, 2017	BUDGET	*OVER/UNDER
Operating Revenue				
Tenant Revenue				
3110 - Dwelling Rental Revenue	40,254.00	481,501.00	530,000.00	48,499.00
3120 - Tenant Revenue - Excess Utilities	62.23	7,854.79	10,000.00	2,145.21
3689 - Tenant Revenue - Cable TV	4,740.00	58,097.35	60,915.00	2,817.65
3690 - Tenant Revenue - Other	7,943.83	40,756.76	30,000.00	(10,756.76)
Total Tenant Revenue	53,000.06	588,209.90	630,915.00	42,705.10
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	42,399.00	40,000.00	(2,399.00)
3401.2 - Operating Subsidy	41,785.00	491,266.00	490,000.00	(1,266.00)
Total HUD PHA Grant Revenue	41,785.00	533,665.00	530,000.00	(3,665.00)
Other Revenue				
3610 - Interest Income	64.09	771.14	1,140.00	368.86
3690.1 - Other Revenue	420.00	470.75	3,000.00	2,529.25
3690.2 - Gain/Loss-Sale of Fixed Assets	0.00	(1,041.79)	0.00	1,041.79
3690.4 - Laundry Revenue	965.94	11,084.12	10,200.00	(884.12)
3690.6 - Fraud Recovery Revenue	203.40	5,081.10	1,700.00	(3,381.10)
3690.7 - Management Fee - DVG	0.00	10,000.00	10,000.00	0.00
Total Other Revenue	1,653.43	26,365.32	26,040.00	(325.32)
Total Operating Revenue	96,438.49	1,148,240.22	1,186,955.00	38,714.78
Operating Expenses				
Routine Expense				
Administration				
4110 - Administrative Wages	16,084.05	182,506.84	161,909.00	(20,597.84)
4130 - Legal Expense	895.09	17,866.95	24,000.00	6,133.05
4140 - Staff Training	0.00	0.00	5,000.00	5,000.00
4150 - Travel Expense	0.00	4,286.67	2,000.00	(2,286.67)
4170 - Accounting Fees	686.88	9,192.06	9,500.00	307.94
4171 - Auditing	8,750.00	8,750.00	8,500.00	(250.00)
4182 - Employee Benefits - Admin	35,886.37	106,932.84	78,580.00	(28,352.84)
4185 - Telephone	2,498.39	24,682.02	19,200.00	(5,482.02)
4190.1 - Publications	224.00	1,668.00	1,400.00	(268.00)
4190.2 - Membership Dues and Fees	0.00	1,721.38	4,500.00	2,778.62
4190.3 - Admin Service Contracts	4,606.98	56,564.64	33,500.00	(23,064.64)
4190.4 - Office Supplies	1,954.53	9,711.23	9,600.00	(111.23)
4190.5 - Other Sundry-Misc.	2,174.08	17,672.54	15,000.00	(2,672.54)
Total Administration	73,760.37	441,555.17	372,689.00	(68,866.17)
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	5,200.00	5,200.00
4221 - Resident Employee Stipend	650.00	8,546.99	10,800.00	2,253.01
4230 - Contract Costs-Cable & Other	5,482.63	65,646.20	60,915.00	(4,731.20)
Total Tenant Services	6,132.63	74,193.19	76,915.00	2,721.81

Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2017

Units	1 Month Ended	12 Months		
214	December 31, 2017	December 31, 2017	BUDGET	*OVER/UNDER
Utilities				
4310 - Water & Sewer	3,978.76	58,021.22	57,800.00	(221.22)
4320 - Electricity	2,507.33	95,665.81	92,000.00	(3,665.81)
4330 - Gas	(1,035.70)	24,080.70	25,800.00	1,719.30
Total Utilities	5,450.39	177,767.73	175,600.00	(2,167.73)
Maintenance				
4410 - Maintenance Wages	9,922.20	107,734.06	97,693.00	(10,041.06)
4420 - Materials	5,242.35	44,873.29	54,000.00	9,126.71
4430.01 - Garbage Removal	2,449.87	20,547.59	16,800.00	(3,747.59)
4430.02 - Heating & Cooling Contracts	5,394.66	21,075.17	18,000.00	(3,075.17)
4430.03 - Snow Removal Contracts	0.00	0.00	2,500.00	2,500.00
4430.04 - Elevator Contracts	2,305.96	17,042.81	7,000.00	(10,042.81)
4430.05 - Landscape & Grounds Contracts	0.00	350.00	1,500.00	1,150.00
4430.06 - Unit Turnaround Contracts	525.00	8,989.00	19,000.00	10,011.00
4430.07 - Electrical Contracts	694.26	2,676.68	5,600.00	2,923.32
4430.08 - Plumbing Contracts	(150.00)	700.00	8,400.00	7,700.00
4430.09 - Extermination Contracts	2,977.00	42,750.00	6,000.00	(36,750.00)
4430.11 - Routine Maintenance Contracts	1,328.25	4,981.62	7,000.00	2,018.38
4430.12 - Miscellaneous Contracts	1,680.76	12,697.51	11,000.00	(1,697.51)
4433 - Employee Benefits - Maint.	20,934.68	83,113.56	69,492.00	(13,621.56)
4440 - Staff Training-Maintenance	0.00	0.00	2,000.00	2,000.00
4441 - Staff Travel-Maintenance	0.00	35.64	2,000.00	1,964.36
Total Maintenance	53,304.99	367,566.93	327,985.00	(39,581.93)
Protective Services				
4480 - Security Contract Costs	0.00	0.00	3,500.00	3,500.00
Total Protective Services	0.00	0.00	3,500.00	3,500.00
General Expense				
4510 - Insurance	7,367.48	81,755.19	81,000.00	(755.19)
4520 - Payment in Lieu of Taxes	(6,967.24)	29,222.76	39,480.00	10,257.24
4550 - Compensated Absences	7,170.21	7,170.21	5,500.00	(1,670.21)
4570 - Collection Losses	18,416.36	28,380.99	30,000.00	1,619.01
4580 - Interest Expense	5,972.09	72,729.96	71,567.00	(1,162.96)
Total General Expense	31,958.90	219,259.11	227,547.00	8,287.89
Total Routine Expense	170,607.28	1,280,342.13	1,184,236.00	(96,106.13)
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maint	0.00	0.00	0.00	0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	0.00	0.00	0.00	0.00
Total Non-Routine Expense	0.00	0.00	0.00	0.00
Total Operating Expenses	170,607.28	1,280,342.13	1,184,236.00	(96,106.13)

Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2017

Units	1 Month Ended	12 Months		
214	December 31, 2017	December 31, 2017	BUDGET	*OVER/UNDER
Operating Income (Loss)	(74,168.79)	(132,101.91)	2,719.00	134,820.91
Depreciation Expense				
4800 - Depreciation - Current Year	22,559.79	294,809.79	0.00	(294,809.79)
Total Depreciation Expense	22,559.79	294,809.79	0.00	(294,809.79)
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	0.00	1,009.75	0.00	(1,009.75)
Total Surplus Credits & Charges	0.00	1,009.75	0.00	(1,009.75)
Capital Expenditures				
7510 - Principal Payments - EPC	2,857.61	31,244.73	31,245.00	0.27
7511 - Principal Payments - F150	394.68	4,609.75	0.00	(4,609.75)
7520 - Replacement of Equipment	489.00	5,324.60	5,000.00	(324.60)
7530 - Cash Proceeds-Sale of Equipment	0.00	(487.00)	0.00	487.00
7540 - Betterments and Additions	7,873.00	17,989.90	0.00	(17,989.90)
7590 - Operating Expenditures-Contra	(11,614.29)	(58,681.98)	(36,245.00)	22,436.98
Total Capital Expenditures	0.00	0.00	0.00	0.00
HUD Net Income (Loss)	(85,388.40)	(186,142.10)	(33,526.00)	152,616.10
GAAP Net Income (Loss)	(96,728.58)	(427,921.45)	2,719.00	
Occupancy Percentage				
9996 - Unit Months Leased	193.00	2,335.00		
9998 - Unit Months Available	214.00	2,568.00		
Total Occupancy Percentage	90.19%	90.93%		

UNP as of:December 31, 2017 354,556.24

Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2017

1016	1 Month Ended December 31, 2017	12 Months Ended December 31, 2017
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	22,017.53	37,371.54
3401.3 - Capital Grants	29,966.00	52,487.00
Total HUD PHA Grants	51,983.53	89,858.54
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	51,983.53	89,858.54
Operating Expenses		
Administration		
4150 - Travel Expense	0.00	1,313.81
4190.3 - Admin Service Contracts	0.00	4,322.76
Total Administration	0.00	5,636.57
Ordinary Maint. & Operation		
4420 - Materials	0.00	5,033.64
4430.06 - Unit Turnaround Contracts	0.00	7,205.00
4430.11 - Routine Maintenance Contra	0.00	386.00
4430.12 - Miscellaneous Contracts	(0.11)	19,110.33
Total Ordinary Maint. & Oper	(0.11)	31,734.97
Depreciation Expense		
4800 - Depreciation - Current Year	6,676.74	6,676.74
Total Depreciation Expense	6,676.74	6,676.74
Total Operating Expenses	6,676.63	44,048.28
Net Income/(Loss)	45,306.90	45,810.26

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2017

1017	1 Month Ended December 31, 2017	12 Months Ended December 31, 2017
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	1,709.11	1,914.41
3401.3 - Capital Grants	0.00	1,292.11
Total HUD PHA Grants	1,709.11	3,206.52
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	1,709.11	3,206.52
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	0.00	1,440.30
Total Administration	0.00	1,440.30
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	0.11	474.11
Total Ordinary Maint. & Oper	0.11	474.11
Depreciation Expense		
4800 - Depreciation - Current Year	143.57	143.57
Total Depreciation Expense	143.57	143.57
Total Operating Expenses	143.68	2,057.98
Net Income/(Loss)	1,565.43	1,148.54

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-16

Program ID: MI33P078501-16 **1516**	1 Month Ended December 31, 2017	Cumulative December 31, 2017	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 29,680.00	$ 29,680.00	$ 0.00
1408 - Management Improvements	0.00	21,200.00	21,200.00	0.00
1410 - Administration	0.00	21,200.00	21,200.00	0.00
Total Administration	0.00	72,080.00	72,080.00	0.00
A & E				
1430 - A & E Fees	(0.11)	15,000.00	15,000.00	0.00
Total A & E Fees	(0.11)	15,000.00	15,000.00	0.00
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	56,257.34	109,918.00	53,660.66
1460.99 - Dwelling Structures-Soft Costs	0.00	30,032.50	0.00	(30,032.50)
Total Dwelling Structures	0.00	86,289.84	109,918.00	23,628.16
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0.00	(6,027.00)
Total Dwelling Equipment	0.00	6,027.00	0.00	(6,027.00)
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0.00	(1,475.00)
Total Nondwelling Structures	0.00	1,475.00	0.00	(1,475.00)
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000.00	0.00
Total Nondwelling Equip.	0.00	15,000.00	15,000.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	(0.11)	195,871.84	211,998.00	16,126.16
1600 - CFP Funding	51,983.53	195,871.84	211,998.00	16,126.16
Over/(Under) Funding	$ (51,983.64)	$ 0.00	$ 0.00	$ 0.00

Manistee Housing Commission
Capital Fund 501-17

Program ID: MI28P078501-17 **1517**	1 Month Ended December 31, 2017	Cumulative December 31, 2017	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399.00	$ 0.00
1408 - Management Improvements	0.00	1,497.41	25,439.76	23,942.35
1410 - Administration	0.00	0.00	21,199.00	21,199.00
Total Administration	0.00	43,896.41	89,037.76	45,141.35
A & E				
1430 - A & E Fees	0.11	1,709.11	15,000.00	13,290.89
Total A & E Fees	0.11	1,709.11	15,000.00	13,290.89
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	112,490.24	112,490.24
Total Dwelling Structures	0.00	0.00	112,490.24	112,490.24
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	0.11	45,605.52	216,528.00	170,922.48
1600 - CFP Funding	1,709.11	45,605.52	216,528.00	170,922.48
Over/(Under) Funding	$ (1,709.00)	$ 0.00	$ 0.00	$ 0.00

Date	Reference	T	Account	Description	Amount	Reference Total
12/01/17	8903		10014430.12	Bob's Roofing Co, Inc.	541.43	541.43
12/01/17	8904	V	10012131	Byline Bank	2,857.61	
12/01/17	8904	V	10014580	Byline Bank	5,885.74	
12/01/17	8904	V	10017510	Byline Bank	2,857.61	
12/01/17	8904	V	10017590	Byline Bank	(2,857.61)	8,743.35
12/01/17	8905	V	10014190.3	CDM Mobile Shredding, Inc	45.00	45.00
12/01/17	8906	V	10012133	Ford Credit	394.68	
12/01/17	8906	V	10014580	Ford Credit	86.35	
12/01/17	8906	V	10017511	Ford Credit	394.68	
12/01/17	8906	V	10017590	Ford Credit	(394.68)	481.03
12/01/17	8907	V	10014430.06	Haglund's Floor Covering	225.00	225.00
12/01/17	8908	V	10014190.4	Staples	131.43	131.43
12/01/17	8909	V	10014221	[redacted]	100.00	100.00
12/01/17	8910		10014221	[redacted]	200.00	200.00
12/01/17	8911	V	10014221	[redacted]	50.00	50.00
12/01/17	8912	V	10014221	[redacted]	200.00	200.00
11/29/17	8913		10014420	Robert C. Krolczyk	26.47	26.47
12/07/17	8914	V	10012117.13	Alerus Retirement Solutions	140.00	140.00
12/07/17	8915	V	10012117.13	Alerus Retirement Solutions	40.00	40.00
12/07/17	8916	V	10014185	AT & T Mobility	962.61	962.61
12/07/17	8917	V	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	36.61	36.61
12/07/17	8918		10014185	Charter Business	122.19	
12/07/17	8918		10014230	Charter Business	5,482.63	5,604.82
12/07/17	8919	V	10014310	City of Manistee	3,766.09	3,766.09
12/07/17	8920	V	10014320	Consumers Energy	1,857.94	1,857.94
12/07/17	8921	V	10014320	Consumers Energy	20.00	20.00
12/07/17	8922	V	10014430.11	Crystal Lock & Supply	332.50	332.50
12/07/17	8923		10014182	District Health Dept #10	76.00	76.00
12/07/17	8924	V	10014430.12	Grand Rental Station	166.43	166.43
12/07/17	8925	V	10014420	HD Supply Facilities Mtce	896.11	896.11
12/07/17	8926	V	10014170	H.A.A.S., Inc.	686.88	686.88
12/07/17	8927	V	10014430.01	Manistee Landfill	86.82	86.82
12/07/17	8928	V	10014190.1	Nan McKay & Associates Inc.	224.00	224.00
12/07/17	8929	V	10014190.3	Next IT	3,481.60	3,481.60
12/07/17	8930		10014190.4	PNC Bank	233.53	
12/07/17	8930		10014190.5	PNC Bank	298.37	531.90

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Date	Reference	T	Account	Description	Amount	Reference Total
12/07/17	8931	V	10014182	Principal Financial Group	804.78	
12/07/17	8931	V	10014433	Principal Financial Group	704.32	1,509.10
12/07/17	8932	V	10014420	State Industrial Products	1,135.60	1,135.60
12/07/17	8933	V	10014430.07	Top Line Electric	494.26	494.26
12/07/17	8934	V	10014190.3	US Bank Equipment Finance	813.78	813.78
12/07/17	8935		10014221	[redacted]	100.00	100.00
12/07/17	8936		10012114	[redacted]	295.00	295.00
12/07/17	8937		10012114	[redacted]	177.00	177.00
12/07/17	8938		10012114	[redacted]	30.50	30.50
12/07/17	8939		10012119.2	Manistee Housing Commission	895.00	895.00
12/07/17	8940	V	10011690	Void Check	0.00	
12/07/17	8941		10011122	[redacted]	15.00	15.00
12/15/17	8942	V	10012117.13	Alerus Retirement Solutions	20.00	20.00
12/15/17	8943	V	10012117.13	Alerus Retirement Solutions	70.00	70.00
12/15/17	8944	V	10014185	AT & T	977.87	977.87
12/15/17	8945		10011400.71	Bob's Roofing Company Inc.	7,873.00	
12/15/17	8945		10014430.11	Bob's Roofing Company Inc.	1,651.95	
12/15/17	8945		10017540	Bob's Roofing Company Inc.	7,873.00	
12/15/17	8945		10017590	Bob's Roofing Company Inc.	(7,873.00)	9,524.95
12/15/17	8946		10011122	Consumers Energy	49.08	49.08
12/15/17	8947		10011122	Consumers Energy	8.08	8.08
12/15/17	8948	V	10014430.02	Custom Sheet Metal & Heating	190.30	190.30
12/15/17	8949	V	10014420	Fastenal Company	1,134.75	1,134.75
12/15/17	8950	V	10014430.09	Griffin Pest Solutions	3,330.00	3,330.00
12/15/17	8951	V	10014190.3	Kushner & Company	50.00	50.00
12/15/17	8952		10014430.12	Manistee Tire Service	765.20	765.20
12/15/17	8953	V	10014190.5	McCardel Water Conditioning	52.50	52.50
12/15/17	8954	V	10014420	Olson Lumber Company	146.45	146.45
12/15/17	8955	V	10014190.5	The PI Company	370.20	370.20
12/15/17	8956	V	10014190.3	Pitney Bowes	405.96	405.96
12/15/17	8957	V	10014190.5	Reserve Account	700.00	700.00
12/15/17	8958	V	10014430.01	Republic Services	1,721.99	1,721.99
12/15/17	8959	V	10014420	Sherwin-Williams Co.	113.90	113.90

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Date	Reference	T	Account	Description	Amount	Reference Total
12/15/17	8960	V	10014420	Wahr Hardware	593.18	593.18
12/15/17	8961		10014171	Zenk & Associates PC	8,750.00	8,750.00
12/15/17	8962		10011111.4	Manistee Housing Commission	1,228.94	1,228.94
12/31/17	MI078		10011111.2	Cash Disbursements	(65,322.61)	(65,322.61)
					Transaction Balance	0.00

Total Debits 76,447.90 Total Credits 76,447.90 A/C Hash Total 731020717.270

Number of Transactions 73

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/17	147		10011111.2	December Cash Receipts	45,005.09	
12/31/17	147		10011122	December TAR Collections	(41,517.75)	
12/31/17	147		10011122.1	December Bad Debt Collections	(431.00)	
12/31/17	147		10012114	December Security Deposits	(1,442.00)	
12/31/17	147		10012119.2	December Cash Receipts	(25.00)	
12/31/17	147		10013690.1	Refund - Wk Comp Audit	(420.00)	
12/31/17	147		10013690.4	Laundry Income	(965.94)	
12/31/17	147		10013690.6	Fraud Recovery - Wisniewski	(203.40)	
12/31/17	147		20011122	December TAR Collections-DVG	(25.00)	
12/31/17	147		20011129.4	December Cash Receipts	25.00	
12/31/17	148		10011111.2	501-16 CFP Grant	51,983.53	
12/31/17	148		10163401.1	501-16 CFP Grant	(22,017.53)	
12/31/17	148		10163401.3	501-16 CFP Grant	(29,966.00)	
12/31/17	148		15161600	501-16 CFP Grant	51,983.53	
12/31/17	148		15161699	501-16 CFP Grant	(51,983.53)	
12/31/17	149		10011111.2	Operating Subsidy	41,785.00	
12/31/17	149		10013401.2	Operating Subsidy	(41,785.00)	
12/31/17	150		10011111.2	501-17 CFP Grant	1,709.11	
12/31/17	150		10173401.1	501-17 CFP Grant	(1,709.11)	
12/31/17	150		15171600	501-17 CFP Grant	1,709.11	
12/31/17	150		15171699	501-17 CFP Grant	(1,709.11)	
12/31/17	151		10011111.2	NOW/Sweep Interest Income	59.33	
12/31/17	151		10011111.3	HRA Interest Income	0.49	
12/31/17	151		10011111.4	MM Savings Interest Income	4.27	
12/31/17	151		10013610	Interest Income	(64.09)	
					Transaction Balance	0.00

Total Debits 194,264.46 Total Credits 194,264.46 A/C Hash Total 291381391.200

Number of Transactions 25

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/17	394		10164430.12	To reclassify CFP expenses.	(0.11)	
12/31/17	394		10174430.12	To reclassify CFP expenses.	0.11	
12/31/17	394		15161430	To reclassify CFP expenses.	(0.11)	
12/31/17	394		15169800	To reclassify CFP expenses.	0.11	
12/31/17	394		15171430	To reclassify CFP expenses.	0.11	
12/31/17	394		15179800	To reclassify CFP expenses.	(0.11)	
12/31/17	395		10011122	To record charges to tenants per Dec 2017 Statement of Operations.	53,446.90	
12/31/17	395		10013110	To record charges to tenants per Dec 2017 Statement of Operations.	(40,254.00)	
12/31/17	395		10013120	To record charges to tenants per Dec 2017 Statement of Operations.	(509.07)	
12/31/17	395		10013689	To record charges to tenants per Dec 2017 Statement of Operations.	(4,740.00)	
12/31/17	395		10013690	To record charges to tenants per Dec 2017 Statement of Operations.	(7,943.83)	
12/31/17	396		10011122	To record transfers of security deposits to A/R per Dec 2017 Statement of Operations.	(1,204.50)	
12/31/17	396		10012114	To record transfers of security deposits to A/R per Dec 2017 Statement of Operations.	1,204.50	
12/31/17	397		10011122	To reclassify Oct 2017 charges to tenants.	(446.84)	
12/31/17	397		10013120	To reclassify Oct 2017 charges to tenants.	446.84	
12/31/17	398		10011122	To defer tenant prepayments @ FYE 12/31/2017.	4,120.48	
12/31/17	398		10012240	To defer tenant prepayments @ FYE 12/31/2017.	(4,120.48)	
12/31/17	399		10011122.1	To adjust allowance for doubtful accounts @ FYE 12/31/2017.	(18,416.36)	
12/31/17	399		10014570	To adjust allowance for doubtful accounts @ FYE 12/31/2017.	18,416.36	
12/31/17	400		10011111.3	To record HRA transactions per Dec 2017 bank statement.	(443.26)	
12/31/17	400		10012117.12	To record HRA transactions per Dec 2017 bank statement.	443.26	
12/31/17	401		10011111.2	To record December 2017 payroll transactions.	(23,234.34)	
12/31/17	401		10012117.12	To record December 2017 payroll transactions.	(380.00)	
12/31/17	401		10012117.13	To record December 2017 payroll transactions.	(180.00)	
12/31/17	401		10012117.4	To record December 2017 payroll transactions.	(1,478.60)	
12/31/17	401		10012117.5	To record December 2017 payroll transactions.	(1,311.57)	
12/31/17	401		10012117.6	To record December 2017 payroll transactions.	(3.00)	
12/31/17	401		10012117.9	To record December 2017 payroll transactions.	(131.54)	
12/31/17	401		10014110	To record December 2017 payroll transactions.	15,581.55	
12/31/17	401		10014182	To record December 2017 payroll transactions.	1,189.97	
12/31/17	401		10014190.3	To record December 2017 payroll transactions.	102.65	

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/17	401		10014410	To record December 2017 payroll transactions.	9,198.45	
12/31/17	401		10014433	To record December 2017 payroll transactions.	646.43	
12/31/17	402		10011111.2	To record Deluxe Bus Sys. debit per Dec 2017 bank statement.	(55.67)	
12/31/17	402		10014190.4	To record Deluxe Bus Sys. debit per Dec 2017 bank statement.	55.67	
12/31/17	403		10011111.2	To record MERS contribution per Dec 2017 bank statement.	(2,826.36)	
12/31/17	403		10011701	To record MERS contribution per Dec 2017 bank statement.	886.00	
12/31/17	403		10012117.5	To record MERS contribution per Dec 2017 bank statement.	1,940.36	
12/31/17	404		10011111.2	To record SHWF debit for payment of health insurance per Dec 2017 bank statement.	(9,581.34)	
12/31/17	404		10012117.4	To record SHWF debit for payment of health insurance per Dec 2017 bank statement.	1,478.60	
12/31/17	404		10014182	To record SHWF debit for payment of health insurance per Dec 2017 bank statement.	4,395.18	
12/31/17	404		10014433	To record SHWF debit for payment of health insurance per Dec 2017 bank statement.	3,707.56	
12/31/17	405		10012111	To reverse accounts payable recorded @ FYE 12/31/2016.	30,009.32	
12/31/17	405		10014130	To reverse accounts payable recorded @ FYE 12/31/2016.	(1,855.60)	
12/31/17	405		10014170	To reverse accounts payable recorded @ FYE 12/31/2016.	(686.88)	
12/31/17	405		10014185	To reverse accounts payable recorded @ FYE 12/31/2016.	(1,617.38)	
12/31/17	405		10014190.3	To reverse accounts payable recorded @ FYE 12/31/2016.	(1,623.89)	
12/31/17	405		10014190.5	To reverse accounts payable recorded @ FYE 12/31/2016.	(152.15)	
12/31/17	405		10014310	To reverse accounts payable recorded @ FYE 12/31/2016.	(4,868.62)	
12/31/17	405		10014320	To reverse accounts payable recorded @ FYE 12/31/2016.	(8,728.59)	
12/31/17	405		10014330	To reverse accounts payable recorded @ FYE 12/31/2016.	(4,375.18)	
12/31/17	405		10014420	To reverse accounts payable recorded @ FYE 12/31/2016.	(1,794.96)	
12/31/17	405		10014430.01	To reverse accounts payable recorded @ FYE 12/31/2016.	(1,403.87)	
12/31/17	405		10014430.02	To reverse accounts payable recorded @ FYE 12/31/2016.	(174.00)	
12/31/17	405		10014430.08	To reverse accounts payable recorded @ FYE 12/31/2016.	(150.00)	
12/31/17	405		10014430.09	To reverse accounts payable recorded @ FYE 12/31/2016.	(1,847.00)	
12/31/17	405		10014430.11	To reverse accounts payable recorded @ FYE 12/31/2016.	(656.20)	
12/31/17	405		10014430.12	To reverse accounts payable recorded @ FYE 12/31/2016.	(75.00)	

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/17	406		10012135	To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.	5,336.86	
12/31/17	406		10014110	To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.	(3,180.00)	
12/31/17	406		10014182	To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.	(243.27)	
12/31/17	406		10014410	To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.	(1,777.60)	
12/31/17	406		10014433	To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.	(135.99)	
12/31/17	407		10012135.1	To adjust accrued compensated absences @ FYE 12/31/2017.	(3,434.31)	
12/31/17	407		10012135.3	To adjust accrued compensated absences @ FYE 12/31/2017.	(3,735.90)	
12/31/17	407		10014550	To adjust accrued compensated absences @ FYE 12/31/2017.	7,170.21	
12/31/17	408		10012131	To adjust EPC liability @ FYE 12/31/2017.	(37,079.09)	
12/31/17	408		10012132	To adjust EPC liability @ FYE 12/31/2017.	37,079.09	
12/31/17	409		10012133	To adjust F250 liability @ FYE 12/31/2017.	(4,891.64)	
12/31/17	409		10012139	To adjust F250 liability @ FYE 12/31/2017.	4,891.64	
12/31/17	410		10012135	To accrue wages & related payroll benefits @ FYE 12/31/2017.	(6,656.92)	
12/31/17	410		10014110	To accrue wages & related payroll benefits @ FYE 12/31/2017.	3,682.50	
12/31/17	410		10014182	To accrue wages & related payroll benefits @ FYE 12/31/2017.	281.71	
12/31/17	410		10014410	To accrue wages & related payroll benefits @ FYE 12/31/2017.	2,501.35	
12/31/17	410		10014433	To accrue wages & related payroll benefits @ FYE 12/31/2017.	191.36	
12/31/17	411		10011400.8	To record accounts payable @ FYE 12/31/2017.	489.00	
12/31/17	411		10011701	To record accounts payable @ FYE 12/31/2017.	886.00	
12/31/17	411		10012111	To record accounts payable @ FYE 12/31/2017.	(44,191.42)	
12/31/17	411		10014130	To record accounts payable @ FYE 12/31/2017.	2,750.69	
12/31/17	411		10014170	To record accounts payable @ FYE 12/31/2017.	686.88	
12/31/17	411		10014185	To record accounts payable @ FYE 12/31/2017.	2,053.10	
12/31/17	411		10014190.3	To record accounts payable @ FYE 12/31/2017.	1,331.88	
12/31/17	411		10014190.4	To record accounts payable @ FYE 12/31/2017.	1,533.90	
12/31/17	411		10014190.5	To record accounts payable @ FYE 12/31/2017.	905.16	
12/31/17	411		10014310	To record accounts payable @ FYE 12/31/2017.	5,081.29	
12/31/17	411		10014320	To record accounts payable @ FYE 12/31/2017.	9,357.98	
12/31/17	411		10014330	To record accounts payable @ FYE 12/31/2017.	3,339.48	

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/17	411		10014420	To record accounts payable @ FYE 12/31/2017.	2,980.71	
12/31/17	411		10014430.01	To record accounts payable @ FYE 12/31/2017.	2,044.93	
12/31/17	411		10014430.02	To record accounts payable @ FYE 12/31/2017.	5,378.36	
12/31/17	411		10014430.04	To record accounts payable @ FYE 12/31/2017.	2,305.96	
12/31/17	411		10014430.06	To record accounts payable @ FYE 12/31/2017.	300.00	
12/31/17	411		10014430.07	To record accounts payable @ FYE 12/31/2017.	200.00	
12/31/17	411		10014430.09	To record accounts payable @ FYE 12/31/2017.	1,494.00	
12/31/17	411		10014430.12	To record accounts payable @ FYE 12/31/2017.	282.70	
12/31/17	411		10014510	To record accounts payable @ FYE 12/31/2017.	789.40	
12/31/17	411		10017520	To record accounts payable @ FYE 12/31/2017.	489.00	
12/31/17	411		10017590	To record accounts payable @ FYE 12/31/2017.	(489.00)	
12/31/17	412		10012137	To adjust PILOT @ FYE 12/31/2017.	10,257.24	
12/31/17	412		10014520	To adjust PILOT @ FYE 12/31/2017.	(10,257.24)	
12/31/17	413		10011400	To close completed CFP work items to proper fixed asset accounts.	(53,779.11)	
12/31/17	413		10011400.71	To close completed CFP work items to proper fixed asset accounts.	19,634.00	
12/31/17	413		10011400.72	To close completed CFP work items to proper fixed asset accounts.	1,475.00	
12/31/17	413		10011400.8	To close completed CFP work items to proper fixed asset accounts.	6,027.00	
12/31/17	413		10011400.9	To close completed CFP work items to proper fixed asset accounts.	26,643.11	
12/31/17	414		10011400.9	To record disposition of fixed assets per CMHC.	(264,312.76)	
12/31/17	414		10011400.95	To record disposition of fixed assets per CMHC.	264,312.76	
12/31/17	415		10011400.95	To adjust accumulated depreciation @ FYE 12/31/2017.	(4,630.10)	
12/31/17	415		10014800	To adjust accumulated depreciation @ FYE 12/31/2017.	(2,190.21)	
12/31/17	415		10164800	To adjust accumulated depreciation @ FYE 12/31/2017.	6,676.74	
12/31/17	415		10174800	To adjust accumulated depreciation @ FYE 12/31/2017.	143.57	
12/31/17	416		10012806	To adjust equity per GASB 34 @ FYE 12/31/2017.	(190,210.80)	
12/31/17	416		10012806.1	To adjust equity per GASB 34 @ FYE 12/31/2017.	190,210.80	
12/31/17	416		10012820	To adjust equity per GASB 34 @ FYE 12/31/2017.	190,751.85	
12/31/17	416		10012820.1	To adjust equity per GASB 34 @ FYE 12/31/2017.	(190,751.85)	
12/31/17	417		10011111.2	To void CK 8903 dated 11/29/17.	26.47	
12/31/17	417		10014420	To void CK 8903 dated 11/29/17.	(26.47)	

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/17	418		10011701	To record GASB 68 entries @ FYE 12/31/2017.	(23,602.00)	
12/31/17	418		10012138	To record GASB 68 entries @ FYE 12/31/2017.	(21,601.00)	
12/31/17	418		10014182	To record GASB 68 entries @ FYE 12/31/2017.	29,382.00	
12/31/17	418		10014433	To record GASB 68 entries @ FYE 12/31/2017.	15,821.00	
12/31/17	A1	S	10019998	To record unit months available.	214.00	
12/31/17	A1	S	10019999	To record unit months available.	(214.00)	
12/31/17	A2	S	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
12/31/17	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
12/31/17	A3	S	10011400 .95	To record estimated monthly depreciation expense.	(24,750.00)	
12/31/17	A3	S	10014800	To record estimated monthly depreciation expense.	24,750.00	
12/31/17	RT1	S	10019996	To record units leased.	193.00	
12/31/17	RT1	S	10019997	To record units leased.	(193.00)	
12/31/17	RT2	S	10011211	To record monthly insurance write off.	(6,578.08)	
12/31/17	RT2	S	10014510	To record monthly insurance write off.	6,578.08	
					Transaction Balance	0.00

Total Debits 1,049,472.17 Total Credits 1,049,472.17 A/C Hash Total 1333014209.130

Number of Transactions 131

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Date	Reference	T	Account	Description	Amount	Reference Total
12/13/17	13199	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
12/13/17	13200	V	10012117.6	United Steel Workers	3.00	3.00
12/13/17	13201	V	10012117.9	United Steel Workers	62.17	62.17
12/27/17	13202	V	10011111.3	CMHC - West Shore FSA	190.00	190.00
12/27/17	13203	V	10012117.9	United Steel Workers	69.37	69.37
12/31/17	MI078		10011111.2	Cash Disbursements	(514.54)	(514.54)
					Transaction Balance	0.00

Total Debits 514.54 Total Credits 514.54 A/C Hash Total 60069687.200

Number of Transactions 6

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2	**NOW Account**			201,472.64		
12/31/17	147		December Cash Receipts		45,005.09	
12/31/17	148		501-16 CFP Grant		51,983.53	
12/31/17	149		Operating Subsidy		41,785.00	
12/31/17	150		501-17 CFP Grant		1,709.11	
12/31/17	151		NOW/Sweep Interest Income		59.33	
12/31/17	401		To record December 2017 payroll transactions.		(23,234.34)	
12/31/17	402		To record Deluxe Bus Sys. debit per Dec 2017 bank statement.		(55.67)	
12/31/17	403		To record MERS contribution per Dec 2017 bank statement.		(2,826.36)	
12/31/17	404		To record SHWF debit for payment of health insurance per Dec 2017 bank statement.		(9,581.34)	
12/31/17	417		To void CK 8903 dated 11/29/17.		26.47	
12/31/17	MI078		Cash Disbursements		(65,322.61)	
12/31/17	MI078		Cash Disbursements		(514.54)	
					39,033.67	240,506.31
10011111.3	**HRA Account**			11,561.12		
12/31/17	151		HRA Interest Income		0.49	
12/31/17	400		To record HRA transactions per Dec 2017 bank statement.		(443.26)	
12/13/17	13199	V	CMHC - West Shore FSA		190.00	
12/27/17	13202	V	CMHC - West Shore FSA		190.00	
					(62.77)	11,498.35
10011111.4	**Money Market Savings**			49,817.56		
12/31/17	151		MM Savings Interest Income		4.27	
12/15/17	8962		Manistee Housing Commission		1,228.94	
					1,233.21	51,050.77
10011117	**Petty Cash Fund**			250.00		
					0.00	250.00
10011118	**Change Fund**			50.00		
					0.00	50.00
10011122	**Tenants Accounts Receivable**			23,625.59		
12/31/17	147		December TAR Collections		(41,517.75)	
12/31/17	395		To record charges to tenants per Dec 2017 Statement of Operations.		53,446.90	
12/31/17	396		To record transfers of security deposits to A/R per Dec 2017 Statement of Operations.		(1,204.50)	
12/31/17	397		To reclassify Oct 2017 charges to tenants.		(446.84)	
12/31/17	398		To defer tenant prepayments @ FYE 12/31/2017.		4,120.48	
12/07/17	8941		Dawn Doehne		15.00	
12/15/17	8946		Consumers Energy		49.08	
12/15/17	8947		Consumers Energy		8.08	
					14,470.45	38,096.04
10011122.1	**Allowance for Doubtful Accounts-TAR**			(7,953.01)		
12/31/17	147		December Bad Debt Collections		(431.00)	
12/31/17	399		To adjust allowance for doubtful accounts @ FYE 12/31/2017.		(18,416.36)	
					(18,847.36)	(26,800.37)

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011129	**Accounts Receivable-Other**			8.00		
					0.00	8.00
10011211	**Prepaid Insurance**			23,905.85		
12/31/17	RT2	S	To record monthly insurance write off.		(6,578.08)	
					(6,578.08)	17,327.77
10011400	**Construction in Progress-CFP**			53,779.11		
12/31/17	413		To close completed CFP work items to proper fixed asset accounts.		(53,779.11)	
					(53,779.11)	0.00
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		
12/31/17	413		To close completed CFP work items to proper fixed asset accounts.		19,634.00	
12/15/17	8945		Bob's Roofing Company Inc.		7,873.00	
					27,507.00	5,385,601.21
10011400.72	**Non-dwelling Structures**			7,050.00		
12/31/17	413		To close completed CFP work items to proper fixed asset accounts.		1,475.00	
					1,475.00	8,525.00
10011400.8	**Furn., Equip., Mach.-Dwellings**			254,688.30		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		489.00	
12/31/17	413		To close completed CFP work items to proper fixed asset accounts.		6,027.00	
					6,516.00	261,204.30
10011400.9	**Furn., Equip., Mach.-Admin**			561,955.72		
12/31/17	413		To close completed CFP work items to proper fixed asset accounts.		26,643.11	
12/31/17	414		To record disposition of fixed assets per CMHC.		(264,312.76)	
					(237,669.65)	324,286.07
10011400.95	**Accumulated Depreciation-ALL**			(8,444,967.45)		
12/31/17	414		To record disposition of fixed assets per CMHC.		264,312.76	
12/31/17	415		To adjust accumulated depreciation @ FYE 12/31/2017.		(4,630.10)	
12/31/17	A3	S	To record estimated monthly depreciation expense.		(24,750.00)	
					234,932.66	(8,210,034.79)

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011690			**Undistributed Debits**	0.00		
12/07/17	8940	V	Void Check		0.00	
					0.00	0.00
10011701			**Deferred Outflows**	46,762.96		
12/31/17	403		To record MERS contribution per Dec 2017 bank statement.		886.00	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		886.00	
12/31/17	418		To record GASB 68 entries @ FYE 12/31/2017.		(23,602.00)	
					(21,830.00)	24,932.96
10012111			**Vendors and Contractors**	(30,009.32)		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		30,009.32	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		(44,191.42)	
					(14,182.10)	(44,191.42)
10012114			**Tenant Security Deposits**	(45,351.00)		
12/31/17	147		December Security Deposits		(1,442.00)	
12/31/17	396		To record transfers of security deposits to A/R per Dec 2017 Statement of Operations.		1,204.50	
12/07/17	8936		[redacted]		295.00	
12/07/17	8937		[redacted]		177.00	
12/07/17	8938		[redacted]		30.50	
					265.00	(45,086.00)
10012117.12			**FSA Withheld**	(1,865.38)		
12/31/17	400		To record HRA transactions per Dec 2017 bank statement.		443.26	
12/31/17	401		To record December 2017 payroll transactions.		(380.00)	
					63.26	(1,802.12)
10012117.13			**MERS HCSP Withheld**	(180.00)		
12/31/17	401		To record December 2017 payroll transactions.		(180.00)	
12/07/17	8914	V	Alerus Retirement Solutions		140.00	
12/07/17	8915	V	Alerus Retirement Solutions		40.00	
12/15/17	8942	V	Alerus Retirement Solutions		20.00	
12/15/17	8943	V	Alerus Retirement Solutions		70.00	
					90.00	(90.00)
10012117.4			**125 Medical Withheld**	0.00		
12/31/17	401		To record December 2017 payroll transactions.		(1,478.60)	
12/31/17	404		To record SHWF debit for payment of health insurance per Dec 2017 bank statement.		1,478.60	
					0.00	0.00
10012117.5			**Pension Withheld**	(1,940.36)		
12/31/17	401		To record December 2017 payroll transactions.		(1,311.57)	
12/31/17	403		To record MERS contribution per Dec 2017 bank statement.		1,940.36	
					628.79	(1,311.57)
10012117.6			**PAC Withheld**	0.00		
12/31/17	401		To record December 2017 payroll transactions.		(3.00)	
12/13/17	13200	V	United Steel Workers		3.00	
					0.00	0.00

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012117.9	**Union Dues Withheld**			0.00		
12/31/17	401		To record December 2017 payroll transactions.		(131.54)	
12/13/17	13201	V	United Steel Workers		62.17	
12/27/17	13203	V	United Steel Workers		69.37	
					0.00	0.00
10012119.2	**Interfund Payble - DVG**			(1,805.90)		
12/31/17	147		December Cash Receipts		(25.00)	
12/07/17	8939		Manistee Housing Commission		895.00	
					870.00	(935.90)
10012131	**EPC Loan - Current**			(2,857.61)		
12/31/17	408		To adjust EPC liability @ FYE 12/31/2017.		(37,079.09)	
12/01/17	8904	V	Byline Bank		2,857.61	
					(34,221.48)	(37,079.09)
10012132	**EPC Loan - Noncurrent**			(1,101,127.74)		
12/31/17	408		To adjust EPC liability @ FYE 12/31/2017.		37,079.09	
					37,079.09	(1,064,048.65)
10012133	**Capital Lease - 2016 F250 - Current**			(394.68)		
12/31/17	409		To adjust F250 liability @ FYE 12/31/2017.		(4,891.64)	
12/01/17	8906	V	Ford Credit		394.68	
					(4,496.96)	(4,891.64)
10012135	**Accrued Salaries and Wages**			(5,336.86)		
12/31/17	406		To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.		5,336.86	
12/31/17	410		To accrue wages & related payroll benefits @ FYE 12/31/2017.		(6,656.92)	
					(1,320.06)	(6,656.92)
10012135.1	**Accrued Comp. Absences-Current**			(20,564.84)		
12/31/17	407		To adjust accrued compensated absences @ FYE 12/31/2017.		(3,434.31)	
					(3,434.31)	(23,999.15)
10012135.3	**Accrued Comp. Absences-Non Current**			(6,852.92)		
12/31/17	407		To adjust accrued compensated absences @ FYE 12/31/2017.		(3,735.90)	
					(3,735.90)	(10,588.82)
10012137	**Payments in Lieu of Taxes**			(36,190.00)		
12/31/17	412		To adjust PILOT @ FYE 12/31/2017.		10,257.24	
12/31/17	A2	S	To record estimated monthly PILOT expense.		(3,290.00)	
					6,967.24	(29,222.76)
10012138	**Net Pension Liability**			(7,578.00)		
12/31/17	418		To record GASB 68 entries @ FYE 12/31/2017.		(21,601.00)	
					(21,601.00)	(29,179.00)
10012139	**Capital Lease - 2016 F250 - Non Current**			(17,020.14)		

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012139			**Capital Lease - 2016 F250 - Non Current (cont.)**			
12/31/17	409		To adjust F250 liability @ FYE 12/31/2017.		4,891.64	
					4,891.64	(12,128.50)
10012240			**Tenants Prepaid Rent**	0.00		
12/31/17	398		To defer tenant prepayments @ FYE 12/31/2017.		(4,120.48)	
					(4,120.48)	(4,120.48)
10012806			**Unrestricted Net Position**	(350,487.54)		
12/31/17	416		To adjust equity per GASB 34 @ FYE 12/31/2017.		(190,210.80)	
					(190,210.80)	(540,698.34)
10012806.1			**Invested in Capital Assets**	(1,949,239.17)		
12/31/17	416		To adjust equity per GASB 34 @ FYE 12/31/2017.		190,210.80	
					190,210.80	(1,759,028.37)
10012820			**HUD Operating Reserve - Memo**	(350,487.54)		
12/31/17	416		To adjust equity per GASB 34 @ FYE 12/31/2017.		190,751.85	
					190,751.85	(159,735.69)
10012820.1			**HUD Operating Reserve-Contra**	350,487.54		
12/31/17	416		To adjust equity per GASB 34 @ FYE 12/31/2017.		(190,751.85)	
					(190,751.85)	159,735.69
10013110			**Dwelling Rental Revenue**	(441,247.00)		
12/31/17	395		To record charges to tenants per Dec 2017 Statement of Operations.		(40,254.00)	
					(40,254.00)	(481,501.00)
10013120			**Tenant Revenue - Excess Utilities**	(7,792.56)		
12/31/17	395		To record charges to tenants per Dec 2017 Statement of Operations.		(509.07)	
12/31/17	397		To reclassify Oct 2017 charges to tenants.		446.84	
					(62.23)	(7,854.79)
10013401.1			**Operating Grants**	(42,399.00)		
					0.00	(42,399.00)
10013401.2			**Operating Subsidy**	(449,481.00)		
12/31/17	149		Operating Subsidy		(41,785.00)	
					(41,785.00)	(491,266.00)
10013610			**Interest Income**	(707.05)		
12/31/17	151		Interest Income		(64.09)	
					(64.09)	(771.14)
10013689			**Tenant Revenue - Cable TV**	(53,357.35)		
12/31/17	395		To record charges to tenants per Dec 2017 Statement of Operations.		(4,740.00)	

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013689			**Tenant Revenue - Cable TV (cont.)**			
					(4,740.00)	(58,097.35)
10013690			**Tenant Revenue - Other**	(32,812.93)		
12/31/17	395		To record charges to tenants per Dec 2017 Statement of Operations.		(7,943.83)	
					(7,943.83)	(40,756.76)
10013690.1			**Other Revenue**	(50.75)		
12/31/17	147		Refund - Wk Comp Audit		(420.00)	
					(420.00)	(470.75)
10013690.2			**Gain/Loss-Sale of Fixed Assets**	1,041.79		
					0.00	1,041.79
10013690.4			**Laundry Revenue**	(10,118.18)		
12/31/17	147		Laundry Income		(965.94)	
					(965.94)	(11,084.12)
10013690.6			**Fraud Recovery Revenue**	(4,877.70)		
12/31/17	147		Fraud Recovery - Wisniewski		(203.40)	
					(203.40)	(5,081.10)
10013690.7			**Management Fee - DVG**	(10,000.00)		
					0.00	(10,000.00)
10014110			**Administrative Wages**	166,422.79		
12/31/17	401		To record December 2017 payroll transactions.		15,581.55	
12/31/17	406		To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.		(3,180.00)	
12/31/17	410		To accrue wages & related payroll benefits @ FYE 12/31/2017.		3,682.50	
					16,084.05	182,506.84
10014130			**Legal Expense**	16,971.86		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(1,855.60)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		2,750.69	
					895.09	17,866.95
10014150			**Travel Expense**	4,286.67		
					0.00	4,286.67
10014170			**Accounting Fees**	8,505.18		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(686.88)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		686.88	
12/07/17	8926	V	H.A.A.S., Inc.		686.88	
					686.88	9,192.06
10014171			**Auditing**	0.00		

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014171	**Auditing (cont.)**					
12/15/17	8961		Zenk & Associates PC		8,750.00	
					8,750.00	8,750.00
10014182	**Employee Benefits - Admin**			71,046.47		
12/31/17	401		To record December 2017 payroll transactions.		1,189.97	
12/31/17	404		To record SHWF debit for payment of health insurance per Dec 2017 bank statement.		4,395.18	
12/31/17	406		To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.		(243.27)	
12/31/17	410		To accrue wages & related payroll benefits @ FYE 12/31/2017.		281.71	
12/31/17	418		To record GASB 68 entries @ FYE 12/31/2017.		29,382.00	
12/07/17	8923		District Health Dept #10		76.00	
12/07/17	8931	V	Principal Financial Group		804.78	
					35,886.37	106,932.84
10014185	**Telephone**			22,183.63		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(1,617.38)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		2,053.10	
12/07/17	8916	V	AT & T Mobility		962.61	
12/07/17	8918		Charter Business		122.19	
12/15/17	8944	V	AT & T		977.87	
					2,498.39	24,682.02
10014190.1	**Publications**			1,444.00		
12/07/17	8928	V	Nan McKay & Associates Inc.		224.00	
					224.00	1,668.00
10014190.2	**Membership Dues and Fees**			1,721.38		
					0.00	1,721.38
10014190.3	**Admin Service Contracts**			51,957.66		
12/31/17	401		To record December 2017 payroll transactions.		102.65	
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(1,623.89)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		1,331.88	
12/01/17	8905	V	CDM Mobile Shredding, Inc		45.00	
12/07/17	8929	V	Next IT		3,481.60	
12/07/17	8934	V	US Bank Equipment Finance		813.78	
12/15/17	8951	V	Kushner & Company		50.00	
12/15/17	8956	V	Pitney Bowes		405.96	
					4,606.98	56,564.64
10014190.4	**Office Supplies**			7,756.70		
12/31/17	402		To record Deluxe Bus Sys. debit per Dec 2017 bank statement.		55.67	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		1,533.90	
12/01/17	8908	V	Staples		131.43	
12/07/17	8930		PNC Bank		233.53	
					1,954.53	9,711.23
10014190.5	**Other Sundry-Misc.**			15,498.46		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(152.15)	

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014190.5	**Other Sundry-Misc. (cont.)**					
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		905.16	
12/07/17	8930		PNC Bank		298.37	
12/15/17	8953	V	McCardel Water Conditioning		52.50	
12/15/17	8955	V	The PI Company		370.20	
12/15/17	8957	V	Reserve Account		700.00	
					2,174.08	17,672.54
10014221	**Resident Employee Stipend**			7,896.99		
12/01/17	8909	V	[redacted]		100.00	
12/01/17	8910		[redacted]		200.00	
12/01/17	8911	V	[redacted]		50.00	
12/01/17	8912	V	[redacted]		200.00	
12/07/17	8935		[redacted]		100.00	
					650.00	8,546.99
10014230	**Contract Costs-Cable & Other**			60,163.57		
12/07/17	8918		Charter Business		5,482.63	
					5,482.63	65,646.20
10014310	**Water & Sewer**			54,042.46		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(4,868.62)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		5,081.29	
12/07/17	8919	V	City of Manistee		3,766.09	
					3,978.76	58,021.22
10014320	**Electricity**			93,158.48		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(8,728.59)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		9,357.98	
12/07/17	8920	V	Consumers Energy		1,857.94	
12/07/17	8921	V	Consumers Energy		20.00	
					2,507.33	95,665.81
10014330	**Gas**			25,116.40		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(4,375.18)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		3,339.48	
					(1,035.70)	24,080.70
10014410	**Maintenance Wages**			97,811.86		
12/31/17	401		To record December 2017 payroll transactions.		9,198.45	
12/31/17	406		To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.		(1,777.60)	
12/31/17	410		To accrue wages & related payroll benefits @ FYE 12/31/2017.		2,501.35	
					9,922.20	107,734.06
10014420	**Materials**			39,630.94		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(1,794.96)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		2,980.71	
12/31/17	417		To void CK 8903 dated 11/29/17.		(26.47)	
11/29/17	8913		Robert C. Krolczyk		26.47	
12/07/17	8917	V	Cadillac Plbg. & Htg. Supply Co., Inc.		36.61	
12/07/17	8925	V	HD Supply Facilities Mtce		896.11	

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014420	**Materials (cont.)**					
12/07/17	8932	V	State Industrial Products		1,135.60	
12/15/17	8949	V	Fastenal Company		1,134.75	
12/15/17	8954	V	Olson Lumber Company		146.45	
12/15/17	8959	V	Sherwin-Williams Co.		113.90	
12/15/17	8960	V	Wahr Hardware		593.18	
					5,242.35	44,873.29
10014430.01	**Garbage Removal**			18,097.72		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(1,403.87)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		2,044.93	
12/07/17	8927	V	Manistee Landfill		86.82	
12/15/17	8958	V	Republic Services		1,721.99	
					2,449.87	20,547.59
10014430.02	**Heating & Cooling Contracts**			15,680.51		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(174.00)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		5,378.36	
12/15/17	8948	V	Custom Sheet Metal & Heating		190.30	
					5,394.66	21,075.17
10014430.04	**Elevator Contracts**			14,736.85		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		2,305.96	
					2,305.96	17,042.81
10014430.05	**Landscape & Grounds Contracts**			350.00		
					0.00	350.00
10014430.06	**Unit Turnaround Contracts**			8,464.00		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		300.00	
12/01/17	8907	V	Haglund's Floor Covering		225.00	
					525.00	8,989.00
10014430.07	**Electrical Contracts**			1,982.42		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		200.00	
12/07/17	8933	V	Top Line Electric		494.26	
					694.26	2,676.68
10014430.08	**Plumbing Contracts**			850.00		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(150.00)	
					(150.00)	700.00
10014430.09	**Extermination Contracts**			39,773.00		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(1,847.00)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		1,494.00	
12/15/17	8950	V	Griffin Pest Solutions		3,330.00	
					2,977.00	42,750.00
10014430.11	**Routine Maintenance Contracts**			3,653.37		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(656.20)	
12/07/17	8922	V	Crystal Lock & Supply		332.50	

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014430.11			**Routine Maintenance Contracts (cont.)**			
12/15/17	8945		Bob's Roofing Company Inc.		1,651.95	
					1,328.25	4,981.62
10014430.12			**Miscellaneous Contracts**	11,016.75		
12/31/17	405		To reverse accounts payable recorded @ FYE 12/31/2016.		(75.00)	
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		282.70	
12/01/17	8903		Bob's Roofing Co, Inc.		541.43	
12/07/17	8924	V	Grand Rental Station		166.43	
12/15/17	8952		Manistee Tire Service		765.20	
					1,680.76	12,697.51
10014433			**Employee Benefits - Maint.**	62,178.88		
12/31/17	401		To record December 2017 payroll transactions.		646.43	
12/31/17	404		To record SHWF debit for payment of health insurance per Dec 2017 bank statement.		3,707.56	
12/31/17	406		To reverse wages & related payroll benefits accrued @ FYE 12/31/2016.		(135.99)	
12/31/17	410		To accrue wages & related payroll benefits @ FYE 12/31/2017.		191.36	
12/31/17	418		To record GASB 68 entries @ FYE 12/31/2017.		15,821.00	
12/07/17	8931	V	Principal Financial Group		704.32	
					20,934.68	83,113.56
10014441			**Staff Travel-Maintenance**	35.64		
					0.00	35.64
10014510			**Insurance**	74,387.71		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		789.40	
12/31/17	RT2	S	To record monthly insurance write off.		6,578.08	
					7,367.48	81,755.19
10014520			**Payment in Lieu of Taxes**	36,190.00		
12/31/17	412		To adjust PILOT @ FYE 12/31/2017.		(10,257.24)	
12/31/17	A2	S	To record estimated monthly PILOT expense.		3,290.00	
					(6,967.24)	29,222.76
10014550			**Compensated Absences**	0.00		
12/31/17	407		To adjust accrued compensated absences @ FYE 12/31/2017.		7,170.21	
					7,170.21	7,170.21
10014570			**Collection Losses**	9,964.63		
12/31/17	399		To adjust allowance for doubtful accounts @ FYE 12/31/2017.		18,416.36	
					18,416.36	28,380.99
10014580			**Interest Expense**	66,757.87		
12/01/17	8904	V	Byline Bank		5,885.74	
12/01/17	8906	V	Ford Credit		86.35	
					5,972.09	72,729.96

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014800			**Depreciation - Current Year**	272,250.00		
12/31/17	415		To adjust accumulated depreciation @ FYE 12/31/2017.		(2,190.21)	
12/31/17	A3	S	To record estimated monthly depreciation expense.		24,750.00	
					22,559.79	294,809.79
10016010			**Prior Year Adj. - Affecting RR**	1,009.75		
					0.00	1,009.75
10017510			**Principal Payments - EPC**	28,387.12		
12/01/17	8904	V	Byline Bank		2,857.61	
					2,857.61	31,244.73
10017511			**Principal Payments - F150**	4,215.07		
12/01/17	8906	V	Ford Credit		394.68	
					394.68	4,609.75
10017520			**Replacement of Equipment**	4,835.60		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		489.00	
					489.00	5,324.60
10017530			**Cash Proceeds-Sale of Equipment**	(487.00)		
					0.00	(487.00)
10017540			**Betterments and Additions**	10,116.90		
12/15/17	8945		Bob's Roofing Company Inc.		7,873.00	
					7,873.00	17,989.90
10017590			**Operating Expenditures-Contra**	(47,067.69)		
12/31/17	411		To record accounts payable @ FYE 12/31/2017.		(489.00)	
12/01/17	8904	V	Byline Bank		(2,857.61)	
12/01/17	8906	V	Ford Credit		(394.68)	
12/15/17	8945		Bob's Roofing Company Inc.		(7,873.00)	
					(11,614.29)	(58,681.98)
10019996			**Unit Months Leased**	2,142.00		
12/31/17	RT1	S	To record units leased.		193.00	
					193.00	2,335.00
10019997			**Unit Months Leased - Contra**	(2,142.00)		
12/31/17	RT1	S	To record units leased.		(193.00)	
					(193.00)	(2,335.00)
10019998			**Unit Months Available**	2,354.00		
12/31/17	A1	S	To record unit months available.		214.00	
					214.00	2,568.00
10019999			**Unit Months Available - Contra**	(2,354.00)		
12/31/17	A1	S	To record unit months available.		(214.00)	
					(214.00)	(2,568.00)

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10163401.1			**Operating Grants**	(15,354.01)		
12/31/17	148		501-16 CFP Grant		(22,017.53)	
					(22,017.53)	(37,371.54)
10163401.3			**Capital Grants**	(22,521.00)		
12/31/17	148		501-16 CFP Grant		(29,966.00)	
					(29,966.00)	(52,487.00)
10164150			**Travel Expense**	1,313.81		
					0.00	1,313.81
10164190.3			**Administrative Service Contracts**	4,322.76		
					0.00	4,322.76
10164420			**Materials**	5,033.64		
					0.00	5,033.64
10164430.06			**Unit Turnaround Contracts**	7,205.00		
					0.00	7,205.00
10164430.11			**Routine Maintenance Contracts**	386.00		
					0.00	386.00
10164430.12			**Miscellaneous Contract Costs**	19,110.44		
12/31/17	394		To reclassify CFP expenses.		(0.11)	
					(0.11)	19,110.33
10164800			**Depreciation - Current Year**	0.00		
12/31/17	415		To adjust accumulated depreciation @ FYE 12/31/2017.		6,676.74	
					6,676.74	6,676.74
10173401.1			**Operating Grants**	(205.30)		
12/31/17	150		501-17 CFP Grant		(1,709.11)	
					(1,709.11)	(1,914.41)
10173401.3			**Capital Grants**	(1,292.11)		
					0.00	(1,292.11)
10174190.3			**Administrative Service Contracts**	1,440.30		
					0.00	1,440.30
10174430.12			**Miscellaneous Contracts**	474.00		
12/31/17	394		To reclassify CFP expenses.		0.11	
					0.11	474.11
10174800			**Depreciation - Current Year**	0.00		
12/31/17	415		To adjust accumulated depreciation @ FYE 12/31/2017.		143.57	

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10174800		**Depreciation - Current Year (cont.)**			
					143.57	143.57
	15161406		**Operations**	29,680.00		
					0.00	29,680.00
	15161408		**Management Improvements**	21,200.00		
					0.00	21,200.00
	15161410		**Administration**	21,200.00		
					0.00	21,200.00
	15161430		**A & E Fees**	15,000.11		
12/31/17	394		To reclassify CFP expenses.		(0.11)	
					(0.11)	15,000.00
	15161460		**Dwelling Structures**	56,257.34		
					0.00	56,257.34
	15161460.99		**Dwelling Structures - Soft Costs**	30,032.50		
					0.00	30,032.50
	15161465		**Dwelling Equipment**	6,027.00		
					0.00	6,027.00
	15161470		**Nondwelling Structures**	1,475.00		
					0.00	1,475.00
	15161475		**Non-dwelling Equipment**	15,000.00		
					0.00	15,000.00
	15161600		**CFP Funding**	143,888.31		
12/31/17	148		501-16 CFP Grant		51,983.53	
					51,983.53	195,871.84
	15161699		**CFP Funding - Contra**	(143,888.31)		
12/31/17	148		501-16 CFP Grant		(51,983.53)	
					(51,983.53)	(195,871.84)
	15169800		**CFP Cost - Contra**	(195,871.95)		
12/31/17	394		To reclassify CFP expenses.		0.11	
					0.11	(195,871.84)
	15171406		**Operations**	42,399.00		
					0.00	42,399.00

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15171408	**Management Improvements**			1,497.41		
					0.00	1,497.41
15171430	**A & E Fees**			1,709.00		
12/31/17	394		To reclassify CFP expenses.		0.11	
					0.11	1,709.11
15171600	**CFP Funding**			43,896.41		
12/31/17	150		501-17 CFP Grant		1,709.11	
					1,709.11	45,605.52
15171699	**CFP Funding - Contra**			(43,896.41)		
12/31/17	150		501-17 CFP Grant		(1,709.11)	
					(1,709.11)	(45,605.52)
15179800	**CFP Cost - Contra**			(45,605.41)		
12/31/17	394		To reclassify CFP expenses.		(0.11)	
					(0.11)	(45,605.52)

Current Profit/(Loss) (49,856.25) YTD Profit/(Loss) (380,962.65)

Number of Transactions 233

The General Ledger is in balance 0.00

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Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number: 851620
Statement Ending date: 12/31/17
Checkbook Name: Public Housing Checking

General Ledger

Balance per General Ledger (Account 10011111.2) at 12/01/17	201,472.64
Activity for the month:	
Total Debits (Deposits and Credit Memos)	140,568.53
Total Credits (Checks and Debit Memos)	-101,534.86
Unreconciled General Ledger Balance at 12/31/17	240,506.31
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/17	240,506.31

Bank

Balance per Bank Statement at 12/31/17	252,821.38
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-12,315.07
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/17	240,506.31

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Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 12/01/17
Statement Ending date: 12/31/17
Checkbook Name: Public Housing Checking

Statement Summary

Beginning Balance				226,046.15
Deposits and Credit Memos				
142	11/30/17	10011122	November Cash Receipts	1,872.00
147	12/31/17	10011122	December Cash Receipts	45,005.09
148	12/31/17	10163401.1	501-16 CFP Grant	51,983.53
149	12/31/17	10013401.2	Operating Subsidy	41,785.00
150	12/31/17	10173401.1	501-17 CFP Grant	1,709.11
151	12/31/17	10011111.3	NOW/Sweep Interest Income	59.33
417	12/31/17	10014420	To void CK 8903 dated 11/29/17.	26.47
			Total	142,440.53
Checks and Debit Memos				
401	12/31/17	10014110	To record December 2017 payroll transactions.	(23,234.34)
402	12/31/17	10014190.4	To record Deluxe Bus Sys. debit per Dec 2017 bank statement.	(55.67)
403	12/31/17	10012117.5	To record MERS contribution per Dec 2017 bank statement.	(2,826.36)
404	12/31/17	10012117.4	To record SHWF debit for payment of health insurance per Dec 201	(9,581.34)
8883	11/27/17	10014510	AmTrust North America Inc	(642.00)
8884	11/27/17	10014185	AT & T Long Distance	(198.61)
8885	11/27/17	10014420	Blarney Castle Fleet Program	(105.60)
8886	11/27/17	10014420	Cadillac Plumbing & Heating Supply Co., Inc.	(1,009.20)
8887	11/27/17	10014320	Consumers Energy	(6,352.84)
8888	11/27/17	10014430.11	Crystal Lock & Supply	(545.51)
8889	11/27/17	10014430.02	Custom Sheet Metal & Heating	(1,085.89)
8890	11/27/17	10014330	DTE Energy	(1,736.07)
8891	11/27/17	10014190.5	Equifax	(57.25)
8892	11/27/17	10014420	Fastenal Company	(1,000.89)
8893	11/27/17	10014430.09	Griffin Pest Solutions	(8,140.00)
8894	11/27/17	10014190.3	Housing Data Systems	(135.00)
8895	11/27/17	10014190.4	Jackpine Business Centers	(270.00)
8896	11/27/17	10014130	Mika Meyers Beckett & Jones PLC	(1,531.20)
8897	11/27/17	10014420	Olson Lumber Company	(26.59)
8898	11/27/17	10014182	Sun Life Financial	(627.26)
8899	11/27/17	10014430.12	Surface Specialists of Michigan	(850.00)
8900	11/27/17	10014430.07	Top Line Electric	(525.00)
8901	11/27/17	10014182	VSP	(263.88)
8902	11/27/17	10014320	Consumers Energy	(74.94)
8903	11/29/17	10014420	Robert C. Krolczyk	(26.47)
8903	12/01/17	10014430.12	Bob's Roofing Co, Inc.	(541.43)
8904	12/01/17	10012131	Byline Bank	(8,743.35)
8905	12/01/17	10014190.3	CDM Mobile Shredding, Inc	(45.00)
8906	12/01/17	10012133	Ford Credit	(481.03)
8907	12/01/17	10014430.06	Haglund's Floor Covering	(225.00)
8908	12/01/17	10014190.4	Staples	(131.43)
8909	12/01/17	10014221	[redacted]	(100.00)
8910	12/01/17	10014221	[redacted]	(200.00)
8911	12/01/17	10014221	[redacted]	(50.00)
8912	12/01/17	10014221	[redacted]	(200.00)
8913	11/29/17	10014420	Robert C. Krolczyk	(26.47)
8914	12/07/17	10012117.13	Alerus Retirement Solutions	(140.00)
8915	12/07/17	10012117.13	Alerus Retirement Solutions	(40.00)
8916	12/07/17	10014185	AT & T Mobility	(962.61)
8917	12/07/17	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	(36.61)
8918	12/07/17	10014185	Charter Business	(5,604.82)
8919	12/07/17	10014310	City of Manistee	(3,766.09)
8920	12/07/17	10014320	Consumers Energy	(1,857.94)
8921	12/07/17	10014320	Consumers Energy	(20.00)
8922	12/07/17	10014430.11	Crystal Lock & Supply	(332.50)
8923	12/07/17	10014182	District Health Dept #10	(76.00)
8924	12/07/17	10014430.12	Grand Rental Station	(166.43)
8925	12/07/17	10014420	HD Supply Facilities Mtce	(896.11)
8926	12/07/17	10014170	H.A.A.S., Inc.	(686.88)
8927	12/07/17	10014430.01	Manistee Landfill	(86.82)
8928	12/07/17	10014190.1	Nan McKay & Associates Inc.	(224.00)

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8929	12/07/17	10014190.3	Next IT	(3,481.60)
8930	12/07/17	10014190.4	PNC Bank	(531.90)
8931	12/07/17	10014182	Principal Financial Group	(1,509.10)
8932	12/07/17	10014420	State Industrial Products	(1,135.60)
8933	12/07/17	10014430.07	Top Line Electric	(494.26)
8934	12/07/17	10014190.3	US Bank Equipment Finance	(813.78)
8935	12/07/17	10014221	[redacted]	(100.00)
8936	12/07/17	10012114	[redacted]	(295.00)
8937	12/07/17	10012114	[redacted]	(177.00)
8938	12/07/17	10012114	[redacted]	(30.50)
8939	12/07/17	10012119.2	Manistee Housing Commission	(895.00)
8941	12/07/17	10011122	[redacted]	(15.00)
8942	12/15/17	10012117.13	Alerus Retirement Solutions	(20.00)
8943	12/15/17	10012117.13	Alerus Retirement Solutions	(70.00)
8944	12/15/17	10014185	AT & T	(977.87)
8945	12/15/17	10014430.11	Bob's Roofing Company Inc.	(9,524.95)
8946	12/15/17	10011122	Consumers Energy	(49.08)
8947	12/15/17	10011122	Consumers Energy	(8.08)
8948	12/15/17	10014430.02	Custom Sheet Metal & Heating	(190.30)
8949	12/15/17	10014420	Fastenal Company	(1,134.75)
8950	12/15/17	10014430.09	Griffin Pest Solutions	(3,330.00)
8951	12/15/17	10014190.3	Kushner & Company	(50.00)
8952	12/15/17	10014430.12	Manistee Tire Service	(765.20)
8953	12/15/17	10014190.5	McCardel Water Conditioning	(52.50)
8954	12/15/17	10014420	Olson Lumber Company	(146.45)
8955	12/15/17	10014190.5	The PI Company	(370.20)
8957	12/15/17	10014190.5	Reserve Account	(700.00)
8959	12/15/17	10014420	Sherwin-Williams Co.	(113.90)
8960	12/15/17	10014420	Wahr Hardware	(593.18)
8962	12/15/17	10011111.4	Manistee Housing Commission	(1,228.94)
13195	11/01/17	10012117.9	United Steel Workers	(61.72)
13197	11/15/17	10012117.9	United Steel Workers	(67.01)
13199	12/13/17	10011111.3	CMHC - West Shore FSA	(190.00)
			Total	(115,665.30)

Ending Balance 252,821.38

Bank Summary

Ending Bank Balance 252,821.38

Checks and Debit Memos in transit

8056	11/02/16	10012114	[redacted]	202.00
8075	11/02/16	10012114	[redacted]	84.00
8386	04/03/17	10012114	[redacted]	4.50
8491	05/11/17	10014430.11	Northern Fire & Safety	469.00
8509	06/01/17	10012114	[redacted]	183.08
8611	07/20/17	10012114	[redacted]	76.00
8625	07/20/17	10012114	[redacted]	91.00
8956	12/15/17	10014190.3	Pitney Bowes	405.96
8958	12/15/17	10014430.01	Republic Services	1,721.99
8961	12/15/17	10014171	Zenk & Associates PC	8,750.00
13150	03/08/17	10012117.6	United Steel Workers	3.00
13200	12/13/17	10012117.6	United Steel Workers	3.00
13201	12/13/17	10012117.9	United Steel Workers	62.17
13202	12/27/17	10011111.3	CMHC - West Shore FSA	190.00
13203	12/27/17	10012117.9	United Steel Workers	69.37
			Total	(12,315.07)

Ending Balance 240,506.31

Book Summary

G/L account: 10011111.2
G/L journal: Journal Entry - PH

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Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 12/01/17
Statement Ending date: 12/31/17
Checkbook Name: Public Housing Checking

G/L period: 12/31/17

Total Adjustments:	0.00
Ending Balance	240,506.31

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Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number:
Statement Ending date: 12/31/17
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 12/01/17	11,561.12
Activity for the month:	
Total Debits (Deposits and Credit Memos)	380.49
Total Credits (Checks and Debit Memos)	-443.26
Unreconciled General Ledger Balance at 12/31/17	11,498.35
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/17	11,498.35

Bank

Balance per Bank Statement at 12/31/17	11,308.35
Total Additions (Deposits and Credit Memos in transit)	190.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/17	11,498.35

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Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 12/01/17
Statement Ending date: 12/31/17
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				11,561.12
Deposits and Credit Memos				
13199	12/13/17		CMHC - West Shore FSA	190.00
151	12/31/17	10011111.2	NOW/Sweep Interest Income	0.49
			Total	190.49
Checks and Debit Memos				
400	12/31/17	10012117.12	To record HRA transactions per Dec 2017 bank statement.	(443.26)
			Total	(443.26)
Ending Balance				11,308.35

Bank Summary

Ending Bank Balance				11,308.35
Deposits and Credit Memos in transit				
13202	12/27/17		CMHC - West Shore FSA	190.00
			Total	190.00
Ending Balance				11,498.35

Book Summary

G/L account: 10011111.3
G/L journal: Journal Entry - PH
G/L period: 12/31/17

Total Adjustments:	0.00
Ending Balance	11,498.35

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Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number: 558567
Statement Ending date: 12/31/17
Checkbook Name: Money Market Savings

General Ledger

Balance per General Ledger (Account 10011111.4) at 12/01/17	49,817.56
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,233.21
Total Credits (Checks and Debit Memos)	-0.00
Unreconciled General Ledger Balance at 12/31/17	51,050.77
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/17	51,050.77

Bank

Balance per Bank Statement at 12/31/17	51,050.77
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/17	51,050.77

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Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 12/01/17
Statement Ending date: 12/31/17
Checkbook Name: Money Market Savings

Statement Summary

Beginning Balance				49,817.56
Deposits and Credit Memos				
8962	12/15/17		Manistee Housing Commission	1,228.94
151	12/31/17	10011111.2	NOW/Sweep Interest Income	4.27
			Total	1,233.21
Ending Balance				51,050.77

Bank Summary

Ending Bank Balance	51,050.77
Ending Balance	51,050.77

Book Summary

G/L account: 10011111.4
G/L journal: Journal Entry - PH
G/L period: 12/31/17

Total Adjustments:	0.00
Ending Balance	51,050.77

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Manistee Housing Commission
Public Housing
Statement of Revenue & Expense

	1 Month Ended December 31, 2017	1 Month Ended December 31, 2016	12 Months Ended December 31, 2017	12 Months Ended December 31, 2016
Operating Income				
3110 - Dwelling Rental Revenue	$ 40,254.00	$ 41,415.00	$ 481,501.00	$ 523,982.00
3120 - Tenant Revenue - Excess Utiliti	62.23	726.50	7,854.79	9,196.01
3401.1 - Operating Grants	0.00	0.00	42,399.00	29,680.00
3401.2 - Operating Subsidy	41,785.00	42,658.00	491,266.00	478,086.00
3610 - Interest Income	64.09	87.21	771.14	1,087.05
3689 - Tenant Revenue - Cable TV	4,740.00	4,507.00	58,097.35	47,160.00
3690 - Tenant Revenue - Other	7,943.83	4,015.72	40,756.76	35,808.30
3690.1 - Other Revenue	420.00	0.00	470.75	1,959.89
3690.2 - Gain/Loss-Sale of Fixed Ass	0.00	0.00	(1,041.79)	8,455.00
3690.3 - Gain/(Loss)-Disposal of Fixe	0.00	0.00	0.00	(2,329.41)
3690.4 - Laundry Revenue	965.94	943.43	11,084.12	10,708.49
3690.6 - Fraud Recovery Revenue	203.40	0.00	5,081.10	203.40
3690.7 - Management Fee - DVG	0.00	6,000.00	10,000.00	9,000.00
Total Operating Income	96,438.49	100,352.86	1,148,240.22	1,152,996.73
Operating Expenses				
Routine Expenses				
4110 - Administrative Wages	16,084.05	13,220.37	182,506.84	155,260.32
4111 - Admin Wage-Contracted	0.00	0.00	0.00	1,417.50
4130 - Legal Expense	895.09	(112.62)	17,866.95	16,646.48
4140 - Staff Training	0.00	550.00	0.00	1,697.00
4150 - Travel Expense	0.00	186.21	4,286.67	1,252.14
4170 - Accounting Fees	686.88	686.88	9,192.06	9,462.06
4171 - Auditing	8,750.00	8,750.00	8,750.00	8,750.00
4182 - Employee Benefits - Admin	35,886.37	20,725.58	106,932.84	94,527.35
4185 - Telephone	2,498.39	2,343.96	24,682.02	20,977.97
4190.1 - Publications	224.00	0.00	1,668.00	1,523.00
4190.2 - Membership Dues and Fees	0.00	0.00	1,721.38	957.50
4190.3 - Admin Service Contracts	4,606.98	4,431.80	56,564.64	51,962.92
4190.4 - Office Supplies	1,954.53	(202.27)	9,711.23	7,863.13
4190.5 - Other Sundry-Misc.	2,174.08	1,449.57	17,672.54	16,566.40
4221 - Resident Employee Stipend	650.00	800.00	8,546.99	11,100.00
4230 - Contract Costs-Cable & Other	5,482.63	5,104.81	65,646.20	60,779.26
4310 - Water & Sewer	3,978.76	315.15	58,021.22	59,980.14
4320 - Electricity	2,507.33	2,755.53	95,665.81	94,882.34
4330 - Gas	(1,035.70)	3,797.17	24,080.70	27,869.24
4410 - Maintenance Wages	9,922.20	7,773.49	107,734.06	101,070.79
4420 - Materials	5,242.35	(808.09)	44,873.29	36,190.42
4430.01 - Garbage Removal	2,449.87	1,762.48	20,547.59	17,978.25
4430.02 - Heating & Cooling Contract	5,394.66	973.73	21,075.17	13,621.04
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	100.00
4430.04 - Elevator Contracts	2,305.96	69.49	17,042.81	12,028.99
4430.05 - Landscape & Grounds Cont	0.00	0.00	350.00	2,150.00
4430.06 - Unit Turnaround Contracts	525.00	(1,370.00)	8,989.00	4,325.00
4430.07 - Electrical Contracts	694.26	851.86	2,676.68	3,423.55
4430.08 - Plumbing Contracts	(150.00)	(337.41)	700.00	4,753.18

See Accountants' Compilation Report

Manistee Housing Commission
Public Housing
Statement of Revenue & Expense

	1 Month Ended December 31, 2017	1 Month Ended December 31, 2016	12 Months Ended December 31, 2017	12 Months Ended December 31, 2016
4430.09 - Extermination Contracts	2,977.00	3,938.00	42,750.00	27,959.00
4430.11 - Routine Maintenance Contr	1,328.25	656.20	4,981.62	3,045.46
4430.12 - Miscellaneous Contracts	1,680.76	(1,416.88)	12,697.51	15,510.45
4433 - Employee Benefits - Maint.	20,934.68	13,311.75	83,113.56	78,357.05
4441 - Staff Travel-Maintenance	0.00	0.00	35.64	377.87
4510 - Insurance	7,367.48	6,765.34	81,755.19	77,467.06
4520 - Payment in Lieu of Taxes	(6,967.24)	(3,322.86)	29,222.76	32,867.14
4550 - Compensated Absences	7,170.21	1,139.78	7,170.21	1,139.78
4570 - Collection Losses	18,416.36	2,350.51	28,380.99	14,076.99
4580 - Interest Expense	5,972.09	6,049.84	72,729.96	74,301.67
Total Routine Expenses	170,607.28	103,189.37	1,280,342.13	1,164,218.44
Non-Routine Expenses				
Casualty Losses-Not Cap.				
Total Casualty Losses-Not Cap.	0.00	0.00	0.00	0.00
Total Operating Expenses	170,607.28	103,189.37	1,280,342.13	1,164,218.44
Operating Income (Loss)	(74,168.79)	(2,836.51)	(132,101.91)	(11,221.71)
Depreciation Expense				
4800 - Depreciation - Current Year	22,559.79	13,757.15	294,809.79	259,827.15
Total Depreciation Expense	22,559.79	13,757.15	294,809.79	259,827.15
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	0.00	0.00	1,009.75	0.00
Total Surplus Credits & Charges	0.00	0.00	1,009.75	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	2,857.61	2,392.35	31,244.73	25,892.35
7511 - Principal Payments - F150	394.68	0.00	4,609.75	0.00
7520 - Replacement of Equipment	489.00	0.00	5,324.60	10,066.34
7530 - Cash Proceeds-Sale of Equipm	0.00	0.00	(487.00)	(8,630.00)
7540 - Betterments and Additions	7,873.00	0.00	17,989.90	38,175.17
7590 - Operating Expenditures-Contra	(11,614.29)	(2,392.35)	(58,681.98)	(65,503.86)
Total Capital Expenditures	0.00	0.00	0.00	0.00
HUD Net Income (Loss)	$ (85,388.40)	$ (5,228.86)	$ (187,670.89)	$ (85,355.57)
GAAP Net Income (Loss)	$ (96,728.58)	$ (16,593.66)	$ (427,921.45)	$ (271,048.86)

See Accountants' Compilation Report

Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending January 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of January 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	222,787.69
1111.3 - HRA Account		11,577.30
1111.4 - Money Market Savings		49,789.52
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		284,454.51
Receivables		
1122 - Tenants Accounts Receivable		27,975.52
1122.1 - Allowance for Doubtful Accounts-TAR		(26,875.37)
1129 - Accounts Receivable-Other		8.00
Total Receivables		1,108.15
Other Current Assets		
1211 - Prepaid Insurance		10,749.69
Total Other Current Assets		10,749.69
TOTAL CURRENT ASSETS		296,312.35
NONCURRENT ASSETS		
Fixed Assets		
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,385,601.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		261,204.30
1400.9 - Furn., Equip., Mach.-Admin		324,286.07
1400.95 - Accumulated Depreciation-ALL		(8,235,244.79)
Total Fixed Assets		2,851,966.25
Other Noncurrent Assets		
1701 - Deferred Outflows		24,932 96
Total Other Noncurrent Assets		24,932 96
TOTAL NONCURRENT ASSETS		2,876,899.21
TOTAL ASSETS	$	3,173,211.56

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of January 31, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	42,816.42
2114 - Tenant Security Deposits		45,071 00
2117.12 - FSA Withheld		1,880.59
2117.13 - MERS HCSP Withheld		90.00
2117.5 - Pension Withheld		1,457.38
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		34,206 25
2133 - Capital Lease - 2016 F250 - Current		4,495.00
2135 - Accrued Wages/Payroll Taxes Payable		6,656.92
2135.1 - Accrued Comp. Absences-Current		21,675.11
2137 - Payments in Lieu of Taxes		31,962.76
Total Current Liabilities		191,247.33
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,064,048.65
2135.3 - Accrued Comp. Absences-Non Current		10,588.82
2138 - Net Pension Liability		29,179 00
2139 - Capital Lease - 2016 F250 - Non Current		12,128.50
Total Noncurrent Liabilities		1,115,944.97
TOTAL LIABILITIES		1,307,192.30
EQUITY		
2806.1 - Invested in Capital Assets		1,759,028.37
Unrestricted Net Assets		
2806 - Unrestricted Net Position		159,735.69
Current Year Profit/Loss - Public Housing/CFP		(52,744.80)
Total Unrestricted Net Assets		106,990.89
TOTAL EQUITY		1,866,019.26
TOTAL LIABILITIES/EQUITY	$	3,173,211.56

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018	BUDGET	*OVER/UNDER
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 42,069.00	$ 42,069.00	$ 513,792	$ (471,723.00)
3120 - Tenant Revenue - Excess Utilities	541.72	541.72	10,000	(9,458.28)
3689 - Tenant Revenue - Cable TV	4,764.00	4,764.00	71,712	(66,948.00)
3690 - Tenant Revenue - Other	8,739.57	8,739.57	34,500	(25,760.43)
Total Tenant Rental Revenue	56,114.29	56,114.29	630,004	573,889.71
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	0.00	42,399	(42,399.00)
3401.2 - Operating Subsidy	40,094.00	40,094.00	492,000	(451,906.00)
Total HUD PHA Grant Revenue	40,094.00	40,094.00	534,399	494,305.00
Other Revenue				
3610 - Interest Income	57.82	57.82	1,100	(1,042.18)
3690.1 - Other Revenue	6.44	6.44	3,000	(2,993.56)
3690.4 - Laundry Revenue	967.18	967.18	11,350	(10,382.82)
3690.6 - Fraud Recovery Revenue	0.00	0.00	5,000	(5,000.00)
3690.7 - Management Fee - DVG	0.00	0.00	10,000	(10,000.00)
Total Other Revenue	1,031.44	1,031.44	30,450	29,418.56
Total Operating Revenue	97,239.73	97,239.73	1,194,853	1,097,613.27
Operating Expenses				
Administration				
4110 - Administrative Wages	14,610.18	14,610.18	159,881	145,270.82
4130 - Legal Expense	1,857.27	1,857.27	15,000	13,142.73
4140 - Staff Training	0.00	0.00	2,400	2,400.00
4170 - Accounting Fees	686.88	686.88	9,600	8,913.12
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	8,229.83	8,229.83	77,268	69,038.17
4185 - Telephone	2,110.55	2,110.55	22,800	20,689.45
4190.1 - Publications	0.00	0.00	1,000	1,000.00
4190.2 - Membership Dues and Fees	180.00	180.00	1,800	1,620.00
4190.3 - Admin Service Contracts	3,888.15	3,888.15	58,000	54,111.85
4190.4 - Office Supplies	1,004.68	1,004.68	8,400	7,395.32
4190.5 - Other Sundry-Misc.	1,308.08	1,308.08	16,800	15,491.92
Total Administration	33,875.62	33,875.62	381,709	347,833.38
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	50	50.00
4221 - Resident Employee Stipend	550.00	550.00	6,600	6,050.00
4230 - Contract Costs-Cable & Other	5,707.50	5,707.50	71,168	65,460.50
Total Tenant Services	6,257.50	6,257.50	77,818	71,560.50

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018	BUDGET	*OVER/UNDER
Utilities				
4310 - Water & Sewer	5,081.29	5,081.29	58,800	53,718.71
4320 - Electricity	9,357.98	9,357.98	98,000	88,642.02
4330 - Gas	3,339.48	3,339.48	28,800	25,460.52
Total Utilities	17,778.75	17,778.75	185,600	167,821.25
Ordinary Maint. & Operations				
4410 - Maintenance Wages	8,672.09	8,672.09	105,000	96,327.91
4420 - Materials	3,000.71	3,000.71	50,000	46,999.29
4430.01 - Garbage Removal	2,044.93	2,044.93	18,000	15,955.07
4430.02 - Heating & Cooling Contracts	857.88	857.88	18,000	17,142.12
4430.03 - Snow Removal Contracts	0.00	0.00	100	100.00
4430.04 - Elevator Contracts	13,975.00	13,975.00	11,700	(2,275.00)
4430.05 - Landscape & Grounds Contracts	0.00	0.00	500	500.00
4430.06 - Unit Turnaround Contracts	665.00	665.00	10,000	9,335.00
4430.07 - Electrical Contracts	200.00	200.00	2,000	1,800.00
4430.08 - Plumbing Contracts	750.00	750.00	1,500	750.00
4430.09 - Extermination Contracts	1,494.00	1,494.00	12,000	10,506.00
4430.11 - Routine Maintenance Contracts	0.00	0.00	4,800	4,800.00
4430.12 - Miscellaneous Contracts	157.70	157.70	10,800	10,642.30
4433 - Employee Benefits - Maint.	6,477.90	6,477.90	69,600	63,122.10
4440 - Staff Training-Maintenance	0.00	0.00	1,000	1,000.00
Total Ordinary Maint. & Oper	38,295.21	38,295.21	315,000	276,704.79
General Expense				
4510 - Insurance	7,220.08	7,220.08	81,000	73,779.92
4520 - Payment in Lieu of Taxes	2,740.00	2,740.00	32,867	30,127.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	12,652.47	12,652.47	16,800	4,147.53
4580 - Interest Expense	5,954.90	5,954.90	70,280	64,325.10
Total General Expense	28,567.45	28,567.45	202,147	173,579.55
Total Routine Operating Expenses	124,774.53	124,774.53	1,162,274	1,037,499.47
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	0.00	0.00	0	0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	0.00	0.00	0	0.00
Total Non-Routine Expenses	0.00	0.00	0	0.00
Total Operating Expenses	124,774.53	124,774.53	1,162,274	1,037,499.47
Operating Income (Loss)	(27,534.80)	(27,534.80)	32,579	60,113.80
Depreciation Expense				
4800 - Depreciation - Current Year	25,210.00	25,210.00	0	(25,210.00)
Total Depreciation Expense	25,210.00	25,210.00	0	(25,210.00)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018	BUDGET	*OVER/UNDER
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	2,872.84	2,872.84	37,080	34,207.16
7511 - Principal Payments - F150	396.64	396.64	4,890	4,493.36
7520 - Replacement of Equipment	0.00	0.00	5,000	5,000.00
7590 - Operating Expenditures-Contra	(3,269.48)	(3,269.48)	(46,970)	(43,700.52)
Total Capital Expenditures	0.00	0.00	0	0.00
Other Financial Items				
Total Other Financial Items	0.00	0.00	0	0.00
HUD Net Income (Loss)	$ (30,804.28)	$ (30,804.28)	$ (14,391)	$ 16,413.28
GAAP Net Income (Loss)	$ (52,744.80)	$ (52,744.80)	$ 32,579	$ 85,323.80

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Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

1016	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
Total HUD PHA GRANTS	0.00	0.00
Total Operating Income	0.00	0.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

1017	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	5,064.00	5,064.00
Total HUD PHA GRANTS	5,064.00	5,064.00
Total Operating Income	5,064.00	5,064.00
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	5,064.00	5,064.00
Total Administration	5,064.00	5,064.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	5,064.00	5,064.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission

Capital Fund 501-16

Program ID: MI28P078501-16 **1516**	1 Month Ended January 31, 2018	Cumulative January 31, 2018	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 29,680.00	$ 29,680.00	$ 0.00
1408 - Management Improvements	0.00	21,200.00	21,200.00	0.00
1410 - Administration	0.00	21,200.00	21,200.00	0.00
Total Administration	0.00	72,080.00	72,080.00	0.00
A & E				
1430 - A & E Fees	0.00	15,000.00	15,000.00	0.00
Total A & E Fees	0.00	15,000.00	15,000.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	56,257.34	109,918 00	53,660.66
1460.99 - Dwelling Structures-Soft Costs	0.00	30,032.50	0.00	(30,032.50)
Total Dwelling Structures	0.00	86,289.84	109,918 00	23,628.16
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0.00	(6,027.00)
Total Dwelling Equipment	0.00	6,027.00	0.00	(6,027.00)
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0.00	(1,475.00)
Total Nondwelling Structures	0.00	1,475.00	0.00	(1,475.00)
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000.00	0.00
Total Nondwelling Equipment	0.00	15,000.00	15,000.00	0.00
Total Capital Funds Expended	$ 0.00	$ 195,871.84	$ 211,998 00	$ 16,126.16
1600 - CFP Funding	0.00	195,871.84	211,998 00	16,126.16
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID:	1 Month Ended	Cumulative		
MI28P078501-17 **1517**	January 31, 2018	January 31, 2018	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399.00	$ 0.00
1408 - Management Improvements	5,064.00	6,561.41	25,439.76	18,878.35
1410 - Administration	0.00	0.00	21,199.00	21,199.00
Total Administration	5,064.00	48,960.41	89,037.76	40,077.35
A & E				
1430 - A & E Fees	0.00	1,709.11	15,000.00	13,290.89
Total A & E Fees	0.00	1,709.11	15,000.00	13,290.89
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	112,490 24	112,490.24
Total Dwelling Structures	0.00	0.00	112,490 24	112,490.24
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equipment	0.00	0.00	0.00	0.00
Total Capital Funds Expended	$ 5,064.00	$ 50,669.52	$ 216,528 00	$ 165,858.48
1600 - CFP Funding	5,064.00	50,669.52	216,528 00	165,858.48
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/01/18	8963	10011111.2	AT & T Long Distance	(147.00)
01/01/18	8963	10014185	AT & T Long Distance	147.00
01/01/18	8964	10011111.2	Blarney Castle Fleet Program	(99.30)
01/01/18	8964	10014420	Blarney Castle Fleet Program	99.30
01/01/18	8965	10011111.2	Byline Bank	(8,743.35)
01/01/18	8965	10012131	Byline Bank	2,872.84
01/01/18	8965	10014580	Byline Bank	5,870.51
01/01/18	8965	10017510	Byline Bank	2,872.84
01/01/18	8965	10017590	Byline Bank	(2,872.84)
01/01/18	8966	10011111.2	Consumers Energy	(7,543.80)
01/01/18	8966	10014320	Consumers Energy	7,543.80
01/01/18	8967	10011111.2	DTE Energy	(3,339.48)
01/01/18	8967	10014330	DTE Energy	3,339.48
01/01/18	8968	10011111.2	Equifax	(35.85)
01/01/18	8968	10014190.5	Equifax	35.85
01/01/18	8969	10011111.2	Larson's Landscaping & Lawncare	(157.70)
01/01/18	8969	10014430.12	Larson's Landscaping & Lawncare	157.70
01/01/18	8970	10011111.2	Mika Meyers PLC	(1,857.27)
01/01/18	8970	10014130	Mika Meyers PLC	1,857.27
01/01/18	8971	10011111.2	Sun Life Financial	(627.26)
01/01/18	8971	10014182	Sun Life Financial	392.57
01/01/18	8971	10014433	Sun Life Financial	234.69
01/01/18	8972	10011111.2	VSP	(263.88)
01/01/18	8972	10014182	VSP	142.44
01/01/18	8972	10014433	VSP	121.44
01/01/18	8973	10011111.2	[redacted]	(100.00)
01/01/18	8973	10014221	[redacted]	100.00
01/01/18	8974	10011111.2	[redacted]	(200.00)
01/01/18	8974	10014221	[redacted]	200.00
01/01/18	8975	10011111.2	[redacted]	(50.00)
01/01/18	8975	10014221	[redacted]	50.00
01/01/18	8976	10011111.2	[redacted]	(200.00)
01/01/18	8976	10014221	[redacted]	200.00
01/01/18	8977	10011111.2	Consumers Energy	(12.02)
01/01/18	8977	10014320	Consumers Energy	12.02
01/04/18	8978	10011111.2	Alerus Retirement Solutions	(70.00)
01/04/18	8978	10012117.13	Alerus Retirement Solutions	70.00
01/04/18	8979	10011111.2	Alerus Retirement Solutions	(20.00)
01/04/18	8979	10012117.13	Alerus Retirement Solutions	20.00
01/04/18	8980	10011111.2	AmTrust North America Inc	(642.00)

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Cash Disbursements Journal
January 1, 2018 - January 31, 2018

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01/04/18	8980	10014510	AmTrust North America Inc	642.00
01/04/18	8981	10011111.2	AT & T	(943.49)
01/04/18	8981	10014185	AT & T	943.49
01/04/18	8982	10011111.2	AT & T Mobile	(962.61)
01/04/18	8982	10014185	AT & T Mobile	962.61
01/04/18	8983	10011111.2	[redacted]	(284.00)
01/04/18	8983	10012114	[redacted]	284.00
01/04/18	8984	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
01/04/18	8984	10014190.3	CDM Mobile Shredding, Inc	45.00
01/04/18	8985	10011111.2	Charter Business	(5,707.50)
01/04/18	8985	10014230	Charter Business	5,707.50
01/04/18	8986	10011111.2	City of Manistee	(5,081.29)
01/04/18	8986	10014310	City of Manistee	5,081.29
01/04/18	8987	10011111.2	Consumers Energy	(83.58)
01/04/18	8987	10014320	Consumers Energy	83.58
01/04/18	8988	10011111.2	Consumers Energy	(1,718.58)
01/04/18	8988	10014320	Consumers Energy	1,718.58
01/04/18	8989	10011111.2	[redacted]	(210.00)
01/04/18	8989	10012114	[redacted]	210.00
01/04/18	8990	10011111.2	Ford Credit	(481.03)
01/04/18	8990	10012133	Ford Credit	396.64
01/04/18	8990	10014580	Ford Credit	84.39
01/04/18	8990	10017511	Ford Credit	396.64
01/04/18	8990	10017590	Ford Credit	(396.64)
01/04/18	8991	10011111.2	Great Lakes Collection Agency	(281.19)
01/04/18	8991	10014190.3	Great Lakes Collection Agency	281.19
01/04/18	8992	10011111.2	Griffin Pest Solutions	(1,494.00)
01/04/18	8992	10014430.09	Griffin Pest Solutions	1,494.00
01/04/18	8993	10011111.2	Gunberg's Appliances	(489.00)
01/04/18	8993	10012111	Gunberg's Appliances	489.00
01/04/18	8994	10011111.2	Housing Data Systems	(200.65)
01/04/18	8994	10014190.4	Housing Data Systems	200.65
01/04/18	8995	10011111.2	HD Supply Facilities Mtce	(1,006.46)
01/04/18	8995	10014420	HD Supply Facilities Mtce	1,006.46
01/04/18	8996	10011111.2	H.A.A.S., Inc.	(686.88)
01/04/18	8996	10014170	H.A.A.S., Inc.	686.88
01/04/18	8997	10011111.2	Manistee Cleaning Service	(300.00)
01/04/18	8997	10014430.06	Manistee Cleaning Service	300.00
01/04/18	8998	10011111.2	Manistee Landfill	(321.88)
01/04/18	8998	10014430.01	Manistee Landfill	321.88

Manistee Housing Commission
Cash Disbursements Journal
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Date	Reference	Account	Description	Amount
01/04/18	8999	10011111.2	McCardel Water Conditioning	(26.00)
01/04/18	8999	10014190.5	McCardel Water Conditioning	26.00
01/04/18	9001	10011111.2	Next IT	(1,899.04)
01/04/18	9001	10014190.3	Next IT	1,899.04
01/04/18	9002	10011111.2	The PI Company	(151.40)
01/04/18	9002	10014190.5	The PI Company	151.40
01/04/18	9003	10011111.2	PNC Bank	(662.59)
01/04/18	9003	10014190.4	PNC Bank	456.61
01/04/18	9003	10014190.5	PNC Bank	205.98
01/04/18	9004	10011111.2	Reserve Account	(700.00)
01/04/18	9004	10014190.5	Reserve Account	700.00
01/04/18	9005	10011111.2	Principal Financial Group	(1,509.10)
01/04/18	9005	10014182	Principal Financial Group	804.78
01/04/18	9005	10014433	Principal Financial Group	704.32
01/04/18	9006	10011111.2	Republic Services	(1,723.05)
01/04/18	9006	10014430.01	Republic Services	1,723.05
01/04/18	9007	10011111.2	[redacted]	(379.00)
01/04/18	9007	10012114	[redacted]	379.00
01/04/18	9008	10011111.2	Schindler Elevator Corp.	(2,305.96)
01/04/18	9008	10014430.04	Schindler Elevator Corp.	2,305.96
01/04/18	9009	10011111.2	Staples	(347.42)
01/04/18	9009	10014190.4	Staples	347.42
01/04/18	9010	10011111.2	US Bank Equipment Finance	(782.48)
01/04/18	9010	10014190.3	US Bank Equipment Finance	782.48
01/04/18	9011	10011111.2	[redacted]	(221.00)
01/04/18	9011	10012114	[redacted]	221.00
01/04/18	9012	10011111.2	MiDEAL	(180.00)
01/04/18	9012	10014190.2	MiDEAL	180.00
01/10/18	13204	10011111.2	CMHC - West Shore FSA	(272.69)
01/10/18	13204	10011111.3	CMHC - West Shore FSA	272.69
01/10/18	13205	10011111.2	United Steel Workers	(3.00)
01/10/18	13205	10012117.6	United Steel Workers	3.00
01/10/18	13206	10011111.2	United Steel Workers	(71.52)
01/10/18	13206	10012117.9	United Steel Workers	71.52
01/11/18	13207	10011111.2	United Steel Workers	(34.19)
01/11/18	13207	10012117.9	United Steel Workers	34.19
01/19/18	9013	10011111.2	Petty Cash	(27.10)
01/19/18	9013	10014190.5	Petty Cash	7.10
01/19/18	9013	10014420	Petty Cash	20.00
01/19/18	9014	10011111.2	Alerus Retirement Solutions	(20.00)

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Manistee Housing Commission
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January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/19/18	9014	10012117.13	Alerus Retirement Solutions	20.00
01/19/18	9015	10011111.2	Alerus Retirement Solutions	(70.00)
01/19/18	9015	10012117.13	Alerus Retirement Solutions	70.00
01/19/18	9016	10011111.2	AT & T Long Distance	(57.45)
01/19/18	9016	10014185	AT & T Long Distance	57.45
01/19/18	9017	10011111.2	Auto Value	(43.37)
01/19/18	9017	10014420	Auto Value	43.37
01/19/18	9018	10011111.2	Blarney Castle Fleet Program	(327.09)
01/19/18	9018	10014420	Blarney Castle Fleet Program	327.09
01/19/18	9019	10011111.2	Cadillac Plgb. & Htg. Supply Co., Inc.	(143.68)
01/19/18	9019	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	143.68
01/19/18	9020	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
01/19/18	9020	10014190.3	CDM Mobile Shredding, Inc	45.00
01/19/18	9021	10011111.2	Consumers Energy	(211.16)
01/19/18	9021	10011122	Consumers Energy	211.16
01/19/18	9022	10011111.2	Custom Sheet Metal & Heating	(857.88)
01/19/18	9022	10014430.02	Custom Sheet Metal & Heating	857.88
01/19/18	9023	10011111.2	DTE Energy	(110.84)
01/19/18	9023	10011122	DTE Energy	110.84
01/19/18	9024	10011111.2	Fastenal Company	(1,214.97)
01/19/18	9024	10014420	Fastenal Company	1,214.97
01/19/18	9025	10011111.2	Forbes Sanitation and Excavation, Inc.	(750.00)
01/19/18	9025	10014430.08	Forbes Sanitation and Excavation, Inc.	750.00
01/19/18	9026	10011111.2	Haglund's Floor Covering	(240.00)
01/19/18	9026	10014430.06	Haglund's Floor Covering	240.00
01/19/18	9027	10011111.2	Kushner & Company	(50.00)
01/19/18	9027	10014190.3	Kushner & Company	50.00
01/19/18	9028	10011111.2	Manistee Cleaning Service	(125.00)
01/19/18	9028	10014430.06	Manistee Cleaning Service	125.00
01/19/18	9029	10011111.2	Next IT	(147.94)
01/19/18	9029	10014190.3	Next IT	147.94
01/19/18	9030	10011111.2	The PI Company	(181.75)
01/19/18	9030	10014190.5	The PI Company	181.75
01/19/18	9031	10011111.2	Pitney Bowes	(404.40)
01/19/18	9031	10014190.3	Pitney Bowes	404.40
01/19/18	9032	10011111.2	Schindler Elevator Corp.(1/1/18 - 12/31/18)	(11,669.04)
01/19/18	9032	10014430.04	Schindler Elevator Corp.(1/1/18 - 12/31/18)	11,669.04
01/19/18	9033	10011111.2	Top Line Electric	(200.00)
01/19/18	9033	10014430.07	Top Line Electric	200.00

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Date	Reference	Account	Description	Amount
01/19/18	9034	10011111.2	VSP	(263.88)
01/19/18	9034	10014182	VSP	142.44
01/19/18	9034	10014433	VSP	121.44
01/19/18	9035	10011111.2	Wahr Hardware, Inc.	(145.84)
01/19/18	9035	10014420	Wahr Hardware, Inc.	145.84
01/19/18	9036	10011111.2	Wrike	(5,064.00)
01/19/18	9036	10174190.3	Wrike	5,064.00
01/19/18	9036	15171408	Wrike	5,064.00
01/19/18	9036	15179800	Wrike	(5,064.00)
01/24/18	13208	10011111.2	CMHC - West Shore FSA	(272.69)
01/24/18	13208	10011111.3	CMHC - West Shore FSA	272.69
01/24/18	13209	10011111.2	United Steel Workers	(65.13)
01/24/18	13209	10012117.9	United Steel Workers	65.13
			Transaction Balance	0.00

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Manistee Housing Commission
Cash Receipts Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	100	10011111.2	January Cash Receipts	52,345.48
01/31/18	100	10011122	January TAR Collections	(49,769.86)
01/31/18	100	10011122.1	January Bad Debt Collections	(75.00)
01/31/18	100	10012114	January Security Deposit Collections	(1,527.00)
01/31/18	100	10013690.1	Refund of Credit - Manistee Ford	(1.44)
01/31/18	100	10013690.1	Copy Machine Income	(5.00)
01/31/18	100	10013690.4	Laundry Income	(967.18)
01/31/18	101	10011111.2	Operating Subsidy	40,094.00
01/31/18	101	10013401.2	Operating Subsidy	(40,094.00)
01/31/18	102	10011111.2	Transfer of Interest from MM Savings	4.27
01/31/18	102	10011111.4	Transfer to Checking	(4.27)
01/31/18	103	10011111.2	Transfer of Funds from MM Savings - CK 1006	1,261.27
01/31/18	103	10011111.4	Transfer to Checking - CK 1006	(1,261.27)
01/31/18	104	10011111.2	501-17 CFP Grant	5,064.00
01/31/18	104	10173401.1	501-17 CFP Grant	(5,064.00)
01/31/18	104	15171600	501-17 CFP Grant	5,064.00
01/31/18	104	15171699	501-17 CFP Grant	(5,064.00)
01/31/18	105	10011111.2	NOW/Sweep Interest Income	53.05
01/31/18	105	10011111.3	HRA Interest Income	0.48
01/31/18	105	10011111.4	MM Savings Interest Income	4.29
01/31/18	105	10013610	January Interest Income	(57.82)
			Transaction Balance	0.00

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Manistee Housing Commission
Journal Entry Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	300	10011122	To record charges to tenants per Jan 2018 Statement of Operations.	56,114.29
01/31/18	300	10013110	To record charges to tenants per Jan 2018 Statement of Operations.	(42,069.00)
01/31/18	300	10013120	To record charges to tenants per Jan 2018 Statement of Operations.	(541.72)
01/31/18	300	10013689	To record charges to tenants per Jan 2018 Statement of Operations.	(4,764.00)
01/31/18	300	10013690	To record charges to tenants per Jan 2018 Statement of Operations.	(8,739.57)
01/31/18	301	10011122	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.	(448.00)
01/31/18	301	10012114	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.	448.00
01/31/18	302	10011122	To record balance transfers to bad debt per Jan 2018 Statement of Operations.	(12,652.47)
01/31/18	302	10014570	To record balance transfers to bad debt per Jan 2018 Statement of Operations.	12,652.47
01/31/18	303	10011122	To record NSF & fee per Jan 2018 bank statement.	434.00
01/31/18	303	10011111.2	To record NSF & fee per Jan 2018 bank statement.	(434.00)
01/31/18	304	10011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	(4,120.48)
01/31/18	304	10012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	4,120.48
01/31/18	305	10012820	To remove HUD Operating Reserve memo accounts.	159,735.69
01/31/18	305	10012820.1	To remove HUD Operating Reserve memo accounts.	(159,735.69)
01/31/18	PH1	10019998	To record unit months available.	214.00
01/31/18	PH1	10019999	To record unit months available.	(214.00)
01/31/18	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
01/31/18	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
01/31/18	PH3	10014800	To record estimated monthly depreciation expense.	25,210.00
01/31/18	PH3	10011400.95	To record estimated monthly depreciation expense.	(25,210.00)
01/31/18	RT1	10019996	To record units leased.	196.00
01/31/18	RT1	10019997	To record units leased.	(196.00)
01/31/18	RT2	10014510	To record monthly insurance write off.	6,578.08
01/31/18	RT2	10011211	To record monthly insurance write off.	(6,578.08)
01/31/18	RT3	10012117.12	To record HRA transactions per bank statement.	466.91
01/31/18	RT3	10011111.3	To record HRA transactions per bank statement.	(466.91)
01/31/18	RT4	10014110	To record payroll transactions per bank statement.	14,610.18
01/31/18	RT4	10014410	To record payroll transactions per bank statement.	8,672.09
01/31/18	RT4	10012117.4	To record payroll transactions per bank statement.	(1,478.60)
01/31/18	RT4	10012117.5	To record payroll transactions per bank statement.	(1,457.38)
01/31/18	RT4	10012117.6	To record payroll transactions per bank statement.	(3.00)
01/31/18	RT4	10012117.9	To record payroll transactions per bank statement.	(170.84)
01/31/18	RT4	10012117.12	To record payroll transactions per bank statement.	(545.38)
01/31/18	RT4	10012117.13	To record payroll transactions per bank statement.	(180.00)
01/31/18	RT4	10014182	To record payroll transactions per bank statement.	2,352.42
01/31/18	RT4	10014433	To record payroll transactions per bank statement.	1,588.45
01/31/18	RT4	10014190.3	To record payroll transactions per bank statement.	233.10
01/31/18	RT4	10011111.2	To record payroll transactions per bank statement.	(25,945.08)

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Manistee Housing Commission
Journal Entry Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	RT4	10012135.1	To record payroll transactions per bank statement.	2,324.04
01/31/18	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,478.60
01/31/18	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,395.18
01/31/18	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,707.56
01/31/18	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(9,581.34)
01/31/18	RT6	10012117.5	To record MERS contribution per bank statement.	1,311.57
01/31/18	RT6	10012111	To record MERS contribution per bank statement.	886.00
01/31/18	RT6	10011111.2	To record MERS contribution per bank statement.	(2,197.57)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			240,506.31		
01/01/18	8963	2	AT & T Long Distance		(147.00)	
01/01/18	8964	2	Blarney Castle Fleet Program		(99.30)	
01/01/18	8965	2	Byline Bank		(8,743.35)	
01/01/18	8966	2	Consumers Energy		(7,543.80)	
01/01/18	8967	2	DTE Energy		(3,339.48)	
01/01/18	8968	2	Equifax		(35.85)	
01/01/18	8969	2	Larson's Landscaping & Lawncare		(157.70)	
01/01/18	8970	2	Mika Meyers PLC		(1,857.27)	
01/01/18	8971	2	Sun Life Financial		(627.26)	
01/01/18	8972	2	VSP		(263.88)	
01/01/18	8973	2	[redacted]		(100.00)	
01/01/18	8974	2	[redacted]		(200.00)	
01/01/18	8975	2	[redacted]		(50.00)	
01/01/18	8976	2	[redacted]		(200.00)	
01/01/18	8977	2	Consumers Energy		(12.02)	
01/04/18	8978	2	Alerus Retirement Solutions		(70.00)	
01/04/18	8979	2	Alerus Retirement Solutions		(20.00)	
01/04/18	8980	2	AmTrust North America Inc		(642.00)	
01/04/18	8981	2	AT & T		(943.49)	
01/04/18	8982	2	AT & T Mobile		(962.61)	
01/04/18	8983	2	[redacted]		(284.00)	
01/04/18	8984	2	CDM Mobile Shredding, Inc.		(45.00)	
01/04/18	8985	2	Charter Business		(5,707.50)	
01/04/18	8986	2	City of Manistee		(5,081.29)	
01/04/18	8987	2	Consumers Energy		(83.58)	
01/04/18	8988	2	Consumers Energy		(1,718.58)	
01/04/18	8989	2	[redacted]		(210.00)	
01/04/18	8990	2	Ford Credit		(481.03)	
01/04/18	8991	2	Great Lakes Collection Agency		(281.19)	
01/04/18	8992	2	Griffin Pest Solutions		(1,494.00)	
01/04/18	8993	2	Gunberg's Appliances		(489.00)	
01/04/18	8994	2	Housing Data Systems		(200.65)	
01/04/18	8995	2	HD Supply Facilities Mtce		(1,006.46)	
01/04/18	8996	2	H.A.A.S., Inc.		(686.88)	
01/04/18	8997	2	Manistee Cleaning Service		(300.00)	
01/04/18	8998	2	Manistee Landfill		(321.88)	
01/04/18	8999	2	McCardel Water Conditioning		(26.00)	
01/04/18	9001	2	Next IT		(1,899.04)	
01/04/18	9002	2	The PI Company		(151.40)	
01/04/18	9003	2	PNC Bank		(662.59)	
01/04/18	9004	2	Reserve Account		(700.00)	
01/04/18	9005	2	Principal Financial Group		(1,509.10)	
01/04/18	9006	2	Republic Services		(1,723.05)	
01/04/18	9007	2	[redacted]		(379.00)	
01/04/18	9008	2	Schindler Elevator Corp.		(2,305.96)	
01/04/18	9009	2	Staples		(347.42)	
01/04/18	9010	2	US Bank Equipment Finance		(782.48)	
01/04/18	9011	2	[redacted]		(221.00)	
01/04/18	9012	2	MiDEAL		(180.00)	
01/10/18	13204	2	CMHC - West Shore FSA		(272.69)	
01/10/18	13205	2	United Steel Workers		(3.00)	
01/10/18	13206	2	United Steel Workers		(71.52)	
01/11/18	13207	2	United Steel Workers		(34.19)	
01/19/18	9013	2	Petty Cash		(27.10)	
01/19/18	9014	2	Alerus Retirement Solutions		(20.00)	
01/19/18	9015	2	Alerus Retirement Solutions		(70.00)	
01/19/18	9016	2	AT & T Long Distance		(57.45)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/19/18	9017	2	Auto Value		(43.37)	
01/19/18	9018	2	Blarney Castle Fleet Program		(327.09)	
01/19/18	9019	2	Cadillac Plgb. & Htg. Supply Co., Inc.		(143.68)	
01/19/18	9020	2	CDM Mobile Shredding, Inc.		(45.00)	
01/19/18	9021	2	Consumers Energy		(211.16)	
01/19/18	9022	2	Custom Sheet Metal & Heating		(857.88)	
01/19/18	9023	2	DTE Energy		(110.84)	
01/19/18	9024	2	Fastenal Company		(1,214.97)	
01/19/18	9025	2	Forbes Sanitation and Excavation, Inc.		(750.00)	
01/19/18	9026	2	Haglund's Floor Covering		(240.00)	
01/19/18	9027	2	Kushner & Company		(50.00)	
01/19/18	9028	2	Manistee Cleaning Service		(125.00)	
01/19/18	9029	2	Next IT		(147.94)	
01/19/18	9030	2	The PI Company		(181.75)	
01/19/18	9031	2	Pitney Bowes		(404.40)	
01/19/18	9032	2	Schindler Elevator Corp.(1/1/18 - 12/31/18)		(11,669.04)	
01/19/18	9033	2	Top Line Electric		(200.00)	
01/19/18	9034	2	VSP		(263.88)	
01/19/18	9035	2	Wahr Hardware, Inc.		(145.84)	
01/19/18	9036	2	Wrike		(5,064.00)	
01/24/18	13208	2	CMHC - West Shore FSA		(272.69)	
01/24/18	13209	2	United Steel Workers		(65.13)	
01/31/18	100	1	January Cash Receipts		52,345.48	
01/31/18	101	1	Operating Subsidy		40,094.00	
01/31/18	102	1	Transfer of Interest from MM Savings		4.27	
01/31/18	103	1	Transfer of Funds from MM Savings - CK 1006		1,261.27	
01/31/18	104	1	501-17 CFP Grant		5,064.00	
01/31/18	105	1	NOW/Sweep Interest Income		53.05	
01/31/18	303	3	To record NSF & fee per Jan 2018 bank statement.		(434.00)	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(25,945.08)	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(9,581.34)	
01/31/18	RT6	3	To record MERS contribution per bank statement.		(2,197.57)	
			Totals for 10011111.2		(17,718.62)	222,787.69
10011111.3	HRA Account			11,498.35		
01/10/18	13204	2	CMHC - West Shore FSA		272.69	
01/24/18	13208	2	CMHC - West Shore FSA		272.69	
01/31/18	105	1	HRA Interest Income		0.48	
01/31/18	RT3	3	To record HRA transactions per bank statement.		(466.91)	
			Totals for 10011111.3		78.95	11,577.30
10011111.4	Money Market Savings			51,050.77		
01/31/18	102	1	Transfer to Checking		(4.27)	
01/31/18	103	1	Transfer to Checking - CK 1006		(1,261.27)	
01/31/18	105	1	MM Savings Interest Income		4.29	
			Totals for 10011111.4		(1,261.25)	49,789.52
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011122	Tenants Accounts Receivable			38,096.04		
01/19/18	9021	2	Consumers Energy		211.16	
01/19/18	9023	2	DTE Energy		110.84	
01/31/18	100	1	January TAR Collections		(49,769.86)	
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		56,114.29	
01/31/18	301	3	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.		(448.00)	
01/31/18	302	3	To record balance transfers to bad debt per Jan 2018 Statement of Operations.		(12,652.47)	
01/31/18	303	3	To record NSF & fee per Jan 2018 bank statement.		434.00	
01/31/18	304	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		(4,120.48)	
			Totals for 10011122		(10,120.52)	27,975.52
10011122.1	Allowance for Doubtful Accounts-TAR			(26,800.37)		
01/31/18	100	1	January Bad Debt Collections		(75.00)	
			Totals for 10011122.1		(75.00)	(26,875.37)
10011129	Accounts Receivable-Other			8.00		
			Totals for 10011129		0.00	8.00
10011211	Prepaid Insurance			17,327.77		
01/31/18	RT2	3	To record monthly insurance write off.		(6,578.08)	
			Totals for 10011211		(6,578.08)	10,749.69
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,385,601.21		
			Totals for 10011400.71		0.00	5,385,601.21
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			261,204.30		
			Totals for 10011400.8		0.00	261,204.30
10011400.9	Furn., Equip., Mach.-Admin			324,286.07		
			Totals for 10011400.9		0.00	324,286.07
10011400.95	Accumulated Depreciation-ALL			(8,210,034.79)		
01/31/18	PH3	3	To record estimated monthly depreciation expense.		(25,210.00)	
			Totals for 10011400.95		(25,210.00)	(8,235,244.79)
10011701	Deferred Outflows			24,932.96		
			Totals for 10011701		0.00	24,932.96
10012111	Vendors and Contractors			(44,191.42)		
01/04/18	8993	2	Gunberg's Appliances		489.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/18	RT6	3	To record MERS contribution per bank statement.		886.00	
			Totals for 10012111		1,375.00	(42,816.42)
10012114	Tenant Security Deposits			(45,086.00)		
01/04/18	8983	2	[redacted]		284.00	
01/04/18	8989	2	[redacted]		210.00	
01/04/18	9007	2	[redacted]		379.00	
01/04/18	9011	2	[redacted]		221.00	
01/31/18	100	1	January Security Deposit Collections		(1,527.00)	
01/31/18	301	3	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.		448.00	
			Totals for 10012114		15.00	(45,071.00)
10012117.12	FSA Withheld			(1,802.12)		
01/31/18	RT3	3	To record HRA transactions per bank statement.		466.91	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(545.38)	
			Totals for 10012117.12		(78.47)	(1,880.59)
10012117.13	MERS HCSP Withheld			(90.00)		
01/04/18	8978	2	Alerus Retirement Solutions		70.00	
01/04/18	8979	2	Alerus Retirement Solutions		20.00	
01/19/18	9014	2	Alerus Retirement Solutions		20.00	
01/19/18	9015	2	Alerus Retirement Solutions		70.00	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(180.00)	
			Totals for 10012117.13		0.00	(90.00)
10012117.4	125 Medical Withheld			0.00		
01/31/18	RT4	3	To record payroll transactions per bank statement.		(1,478.60)	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,478.60	
			Totals for 10012117.4		0.00	0.00
10012117.5	Pension Withheld			(1,311.57)		
01/31/18	RT4	3	To record payroll transactions per bank statement.		(1,457.38)	
01/31/18	RT6	3	To record MERS contribution per bank statement.		1,311.57	
			Totals for 10012117.5		(145.81)	(1,457.38)
10012117.6	PAC Withheld			0.00		
01/10/18	13205	2	United Steel Workers		3.00	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(3.00)	
			Totals for 10012117.6		0.00	0.00
10012117.9	Union Dues Withheld			0.00		
01/10/18	13206	2	United Steel Workers		71.52	
01/11/18	13207	2	United Steel Workers		34.19	
01/24/18	13209	2	United Steel Workers		65.13	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(170.84)	
			Totals for 10012117.9		0.00	0.00
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)

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10012131	EPC Loan - Current			(37,079.09)		
01/01/18	8965	2	Byline Bank		2,872.84	
			Totals for 10012131		2,872.84	(34,206.25)
10012132	EPC Loan - Noncurrent			(1,064,048.65)		
			Totals for 10012132		0.00	(1,064,048.65)
10012133	Capital Lease - 2016 F250 - Current			(4,891.64)		
01/04/18	8990	2	Ford Credit		396.64	
			Totals for 10012133		396.64	(4,495.00)
10012135	Accrued Salaries and Wages			(6,656.92)		
			Totals for 10012135		0.00	(6,656.92)
10012135.1	Accrued Comp. Absences-Current			(23,999.15)		
01/31/18	RT4	3	To record payroll transactions per bank statement.		2,324.04	
			Totals for 10012135.1		2,324.04	(21,675.11)
10012135.3	Accrued Comp. Absences-Non Current			(10,588.82)		
			Totals for 10012135.3		0.00	(10,588.82)
10012137	Payments in Lieu of Taxes			(29,222.76)		
01/31/18	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	
			Totals for 10012137		(2,740.00)	(31,962.76)
10012138	Net Pension Liability			(29,179.00)		
			Totals for 10012138		0.00	(29,179.00)
10012139	Capital Lease - 2016 F250 - Non Current			(12,128.50)		
			Totals for 10012139		0.00	(12,128.50)
10012240	Tenants Prepaid Rent			(4,120.48)		
01/31/18	304	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		4,120.48	
			Totals for 10012240		4,120.48	0.00
10012806	Unrestricted Net Position			(159,735.69)		
			Totals for 10012806		0.00	(159,735.69)
10012806.1	Invested in Capital Assets			(1,759,028.37)		
			Totals for 10012806.1		0.00	(1,759,028.37)
10012820	HUD Operating Reserve - Memo			(159,735.69)		
01/31/18	305	3	To remove HUD Operating Reserve memo accounts.		159,735.69	
			Totals for 10012820		159,735.69	0.00
10012820.1	HUD Operating Reserve-Contra			159,735.69		
01/31/18	305	3	To remove HUD Operating Reserve memo accounts.		(159,735.69)	
			Totals for 10012820.1		(159,735.69)	0.00
10013110	Dwelling Rental Revenue			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(42,069.00)	
			Totals for 10013110		(42,069.00)	(42,069.00)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10013120	Tenant Revenue - Excess Utilities			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(541.72)	
			Totals for 10013120		(541.72)	(541.72)
10013401.2	Operating Subsidy			0.00		
01/31/18	101	1	Operating Subsidy		(40,094.00)	
			Totals for 10013401.2		(40,094.00)	(40,094.00)
10013610	Interest Income			0.00		
01/31/18	105	1	January Interest Income		(57.82)	
			Totals for 10013610		(57.82)	(57.82)
10013689	Tenant Revenue - Cable TV			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(4,764.00)	
			Totals for 10013689		(4,764.00)	(4,764.00)
10013690	Tenant Revenue - Other			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(8,739.57)	
			Totals for 10013690		(8,739.57)	(8,739.57)
10013690.1	Other Revenue			0.00		
01/31/18	100	1	Refund of Credit - Manistee Ford		(1.44)	
01/31/18	100	1	Copy Machine Income		(5.00)	
			Totals for 10013690.1		(6.44)	(6.44)
10013690.4	Laundry Revenue			0.00		
01/31/18	100	1	Laundry Income		(967.18)	
			Totals for 10013690.4		(967.18)	(967.18)
10014110	Administrative Wages			0.00		
01/31/18	RT4	3	To record payroll transactions per bank statement.		14,610.18	
			Totals for 10014110		14,610.18	14,610.18
10014130	Legal Expense			0.00		
01/01/18	8970	2	Mika Meyers PLC		1,857.27	
			Totals for 10014130		1,857.27	1,857.27
10014170	Accounting Fees			0.00		
01/04/18	8996	2	H.A.A.S., Inc.		686.88	
			Totals for 10014170		686.88	686.88
10014182	Employee Benefits - Admin			0.00		
01/01/18	8971	2	Sun Life Financial		392.57	
01/01/18	8972	2	VSP		142.44	
01/04/18	9005	2	Principal Financial Group		804.78	
01/19/18	9034	2	VSP		142.44	
01/31/18	RT4	3	To record payroll transactions per bank statement.		2,352.42	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,395.18	
			Totals for 10014182		8,229.83	8,229.83
10014185	Telephone			0.00		
01/01/18	8963	2	AT & T Long Distance		147.00	
01/04/18	8981	2	AT & T		943.49	
01/04/18	8982	2	AT & T Mobile		962.61	

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/19/18	9016	2	AT & T Long Distance		57.45	
			Totals for 10014185		2,110.55	2,110.55
10014190.2	Membership Dues and Fees			0.00		
01/04/18	9012	2	MiDEAL		180.00	
			Totals for 10014190.2		180.00	180.00
10014190.3	Admin Service Contracts			0.00		
01/04/18	8984	2	CDM Mobile Shredding, Inc		45.00	
01/04/18	8991	2	Great Lakes Collection Agency		281.19	
01/04/18	9001	2	Next IT		1,899.04	
01/04/18	9010	2	US Bank Equipment Finance		782.48	
01/19/18	9020	2	CDM Mobile Shredding, Inc		45.00	
01/19/18	9027	2	Kushner & Company		50.00	
01/19/18	9029	2	Next IT		147.94	
01/19/18	9031	2	Pitney Bowes		404.40	
01/31/18	RT4	3	To record payroll transactions per bank statement.		233.10	
			Totals for 10014190.3		3,888.15	3,888.15
10014190.4	Office Supplies			0.00		
01/04/18	8994	2	Housing Data Systems		200.65	
01/04/18	9003	2	PNC Bank		456.61	
01/04/18	9009	2	Staples		347.42	
			Totals for 10014190.4		1,004.68	1,004.68
10014190.5	Other Sundry-Misc.			0.00		
01/01/18	8968	2	Equifax		35.85	
01/04/18	8999	2	McCardel Water Conditioning		26.00	
01/04/18	9002	2	The PI Company		151.40	
01/04/18	9003	2	PNC Bank		205.98	
01/04/18	9004	2	Reserve Account		700.00	
01/19/18	9013	2	Petty Cash		7.10	
01/19/18	9030	2	The PI Company		181.75	
			Totals for 10014190.5		1,308.08	1,308.08
10014221	Resident Employee Stipend			0.00		
01/01/18	8973	2	[redacted]		100.00	
01/01/18	8974	2	[redacted]		200.00	
01/01/18	8975	2	[redacted]		50.00	
01/01/18	8976	2	[redacted]		200.00	
			Totals for 10014221		550.00	550.00
10014230	Contract Costs-Cable & Other			0.00		
01/04/18	8985	2	Charter Business		5,707.50	
			Totals for 10014230		5,707.50	5,707.50
10014310	Water & Sewer			0.00		
01/04/18	8986	2	City of Manistee		5,081.29	
			Totals for 10014310		5,081.29	5,081.29
10014320	Electricity			0.00		
01/01/18	8966	2	Consumers Energy		7,543.80	
01/01/18	8977	2	Consumers Energy		12.02	
01/04/18	8987	2	Consumers Energy		83.58	
01/04/18	8988	2	Consumers Energy		1,718.58	
			Totals for 10014320		9,357.98	9,357.98

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014330	Gas			0.00		
01/01/18	8967	2	DTE Energy		3,339.48	
			Totals for 10014330		3,339.48	3,339.48
10014410	Maintenance Wages			0.00		
01/31/18	RT4	3	To record payroll transactions per bank statement.		8,672.09	
			Totals for 10014410		8,672.09	8,672.09
10014420	Materials			0.00		
01/01/18	8964	2	Blarney Castle Fleet Program		99.30	
01/04/18	8995	2	HD Supply Facilities Mtce		1,006.46	
01/19/18	9013	2	Petty Cash		20.00	
01/19/18	9017	2	Auto Value		43.37	
01/19/18	9018	2	Blarney Castle Fleet Program		327.09	
01/19/18	9019	2	Cadillac Plgb. & Htg. Supply Co., Inc.		143.68	
01/19/18	9024	2	Fastenal Company		1,214.97	
01/19/18	9035	2	Wahr Hardware, Inc.		145.84	
			Totals for 10014420		3,000.71	3,000.71
10014430.01	Garbage Removal			0.00		
01/04/18	8998	2	Manistee Landfill		321.88	
01/04/18	9006	2	Republic Services		1,723.05	
			Totals for 10014430.01		2,044.93	2,044.93
10014430.02	Heating & Cooling Contracts			0.00		
01/19/18	9022	2	Custom Sheet Metal & Heating		857.88	
			Totals for 10014430.02		857.88	857.88
10014430.04	Elevator Contracts			0.00		
01/04/18	9008	2	Schindler Elevator Corp.		2,305.96	
01/19/18	9032	2	Schindler Elevator Corp.(1/1/18 - 12/31/18)		11,669.04	
			Totals for 10014430.04		13,975.00	13,975.00
10014430.06	Unit Turnaround Contracts			0.00		
01/04/18	8997	2	Manistee Cleaning Service		300.00	
01/19/18	9026	2	Haglund's Floor Covering		240.00	
01/19/18	9028	2	Manistee Cleaning Service		125.00	
			Totals for 10014430.06		665.00	665.00
10014430.07	Electrical Contracts			0.00		
01/19/18	9033	2	Top Line Electric		200.00	
			Totals for 10014430.07		200.00	200.00
10014430.08	Plumbing Contracts			0.00		
01/19/18	9025	2	Forbes Sanitation and Excavation, Inc.		750.00	
			Totals for 10014430.08		750.00	750.00
10014430.09	Extermination Contracts			0.00		
01/04/18	8992	2	Griffin Pest Solutions		1,494.00	
			Totals for 10014430.09		1,494.00	1,494.00
10014430.12	Miscellaneous Contracts			0.00		
01/01/18	8969	2	Larson's Landscaping & Lawncare		157.70	
			Totals for 10014430.12		157.70	157.70
10014433	Employee Benefits - Maint.			0.00		
01/01/18	8971	2	Sun Life Financial		234.69	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/01/18	8972	2	VSP		121.44	
01/04/18	9005	2	Principal Financial Group		704.32	
01/19/18	9034	2	VSP		121.44	
01/31/18	RT4	3	To record payroll transactions per bank statement.		1,588.45	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,707.56	
			Totals for 10014433		6,477.90	6,477.90
10014510	Insurance			0.00		
01/04/18	8980	2	AmTrust North America Inc		642.00	
01/31/18	RT2	3	To record monthly insurance write off.		6,578.08	
			Totals for 10014510		7,220.08	7,220.08
10014520	Payment in Lieu of Taxes			0.00		
01/31/18	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		2,740.00	2,740.00
10014570	Collection Losses			0.00		
01/31/18	302	3	To record balance transfers to bad debt per Jan 2018 Statement of Operations.		12,652.47	
			Totals for 10014570		12,652.47	12,652.47
10014580	Interest Expense			0.00		
01/01/18	8965	2	Byline Bank		5,870.51	
01/04/18	8990	2	Ford Credit		84.39	
			Totals for 10014580		5,954.90	5,954.90
10014800	Depreciation - Current Year			0.00		
01/31/18	PH3	3	To record estimated monthly depreciation expense.		25,210.00	
			Totals for 10014800		25,210.00	25,210.00
10017510	Principal Payments - EPC			0.00		
01/01/18	8965	2	Byline Bank		2,872.84	
			Totals for 10017510		2,872.84	2,872.84
10017511	Principal Payments - F150			0.00		
01/04/18	8990	2	Ford Credit		396.64	
			Totals for 10017511		396.64	396.64
10017590	Operating Expenditures-Contra			0.00		
01/01/18	8965	2	Byline Bank		(2,872.84)	
01/04/18	8990	2	Ford Credit		(396.64)	
			Totals for 10017590		(3,269.48)	(3,269.48)
10019996	Unit Months Leased			0.00		
01/31/18	RT1	3	To record units leased.		196.00	
			Totals for 10019996		196.00	196.00
10019997	Unit Months Leased - Contra			0.00		
01/31/18	RT1	3	To record units leased.		(196.00)	
			Totals for 10019997		(196.00)	(196.00)
10019998	Unit Months Available			0.00		
01/31/18	PH1	3	To record unit months available.		214.00	
			Totals for 10019998		214.00	214.00
10019999	Unit Months Available - Contra			0.00		

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01/31/18	PH1	3	To record unit months available.		(214.00)	
			Totals for 10019999		(214.00)	(214.00)
10173401.1	Operating Grants			0.00		
01/31/18	104	1	501-17 CFP Grant		(5,064.00)	
			Totals for 10173401.1		(5,064.00)	(5,064.00)
10174190.3	Administrative Service Contracts			0.00		
01/19/18	9036	2	Wrike		5,064.00	
			Totals for 10174190.3		5,064.00	5,064.00
15161406	Operations			29,680.00		
			Totals for 15161406		0.00	29,680.00
15161408	Management Improvements			21,200.00		
			Totals for 15161408		0.00	21,200.00
15161410	Administration			21,200.00		
			Totals for 15161410		0.00	21,200.00
15161430	A & E Fees			15,000.00		
			Totals for 15161430		0.00	15,000.00
15161460	Dwelling Structures			56,257.34		
			Totals for 15161460		0.00	56,257.34
15161460.99	Dwelling Structures - Soft Costs			30,032.50		
			Totals for 15161460.99		0.00	30,032.50
15161465	Dwelling Equipment			6,027.00		
			Totals for 15161465		0.00	6,027.00
15161470	Nondwelling Structures			1,475.00		
			Totals for 15161470		0.00	1,475.00
15161475	Non-dwelling Equipment			15,000.00		
			Totals for 15161475		0.00	15,000.00
15161600	CFP Funding			195,871.84		
			Totals for 15161600		0.00	195,871.84
15161699	CFP Funding - Contra			(195,871.84)		
			Totals for 15161699		0.00	(195,871.84)
15169800	CFP Cost - Contra			(195,871.84)		
			Totals for 15169800		0.00	(195,871.84)
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00
15171408	Management Improvements			1,497.41		
01/19/18	9036	2	Wrike		5,064.00	
			Totals for 15171408		5,064.00	6,561.41
15171430	A & E Fees			1,709.11		
			Totals for 15171430		0.00	1,709.11
15171600	CFP Funding			45,605.52		

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/18	104	1	501-17 CFP Grant		5,064.00	
			Totals for 15171600		5,064.00	50,669.52
15171699	CFP Funding - Contra			(45,605.52)		
01/31/18	104	1	501-17 CFP Grant		(5,064.00)	
			Totals for 15171699		(5,064.00)	(50,669.52)
15179800	CFP Cost - Contra			(45,605.52)		
01/19/18	9036	2	Wrike		(5,064.00)	
			Totals for 15179800		(5,064.00)	(50,669.52)
			Report Total			0.00

Net Profit/(Loss)	
Current Period	(52,744.80)
Year-to-Date	(52,744.80)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Public Housing Checking - 851620

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.2) at 01/01/18	240,506.31
Activity for the month:	
Total Debits (Deposits and Additions)	98,822.07
Total Credits (Checks and Payments)	(116,540.69)
Unadjusted General Ledger Balance at 01/31/18	222,787.69
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	222,787.69
Bank	
Balance per Bank Statement at 01/31/18	224,950.11
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(2,162.42)
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	222,787.69

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	252,821.38
Cleared Deposits & Additions				
100	01/31/18	Multiple	January Cash Receipts	52,345.48
101	01/31/18	10013401.2	Operating Subsidy	40,094.00
102	01/31/18	10011111.4	Transfer of Interest from MM Savings	4.27
103	01/31/18	10011111.4	Transfer of Funds from MM Savings - CK 1006	1,261.27
104	01/31/18	Multiple	501-17 CFP Grant	5,064.00
105	01/31/18	Multiple	NOW/Sweep Interest Income	53.05
			Total	98,822.07
			Statement Total	98,822.07
			Difference	0.00
Cleared Checks & Payments				
303	01/31/18		To record NSF & fee per Jan 2018 bank statement.	434.00
8956	12/15/17		Pitney Bowes	405.96
8958	12/15/17		Republic Services	1,721.99
8961	12/15/17		Zenk & Associates PC	8,750.00
8963	01/01/18	10014185	AT & T Long Distance	147.00
8964	01/01/18	10014420	Blarney Castle Fleet Program	99.30
8965	01/01/18	Multiple	Byline Bank	8,743.35
8966	01/01/18	10014320	Consumers Energy	7,543.80
8967	01/01/18	10014330	DTE Energy	3,339.48
8968	01/01/18	10014190.5	Equifax	35.85
8969	01/01/18	10014430.12	Larson's Landscaping & Lawncare	157.70
8970	01/01/18	10014130	Mika Meyers PLC	1,857.27
8971	01/01/18	Multiple	Sun Life Financial	627.26
8972	01/01/18	Multiple	VSP	263.88
8973	01/01/18	10014221	[redacted]	100.00
8974	01/01/18	10014221	[redacted]	200.00
8975	01/01/18	10014221	[redacted]	50.00
8976	01/01/18	10014221	[redacted]	200.00
8977	01/01/18	10014320	Consumers Energy	12.02
8978	01/04/18	10012117.13	Alerus Retirement Solutions	70.00
8979	01/04/18	10012117.13	Alerus Retirement Solutions	20.00
8980	01/04/18	10014510	AmTrust North America Inc	642.00
8981	01/04/18	10014185	AT & T	943.49
8982	01/04/18	10014185	AT & T Mobile	962.61
8984	01/04/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
8985	01/04/18	10014230	Charter Business	5,707.50
8986	01/04/18	10014310	City of Manistee	5,081.29
8987	01/04/18	10014320	Consumers Energy	83.58
8988	01/04/18	10014320	Consumers Energy	1,718.58
8990	01/04/18	Multiple	Ford Credit	481.03
8991	01/04/18	10014190.3	Great Lakes Collection Agency	281.19
8992	01/04/18	10014430.09	Griffin Pest Solutions	1,494.00
8993	01/04/18	10012111	Gunberg's Appliances	489.00
8994	01/04/18	10014190.4	Housing Data Systems	200.65
8995	01/04/18	10014420	HD Supply Facilities Mtce	1,006.46
8996	01/04/18	10014170	H.A.A.S., Inc.	686.88
8997	01/04/18	10014430.06	Manistee Cleaning Service	300.00
8998	01/04/18	10014430.01	Manistee Landfill	321.88
8999	01/04/18	Multiple	McCardel Water Conditioning	26.00
9001	01/04/18	10014190.3	Next IT	1,899.04
9002	01/04/18	10014190.5	The PI Company	151.40
9003	01/04/18	Multiple	PNC Bank	662.59
9004	01/04/18	10014190.5	Reserve Account	700.00
9005	01/04/18	Multiple	Principal Financial Group	1,509.10

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description	Amount
9006	01/04/18	10014430.01	Republic Services	1,723.05
9008	01/04/18	10014430.04	Schindler Elevator Corp.	2,305.96
9009	01/04/18	10014190.4	Staples	347.42
9010	01/04/18	10014190.3	US Bank Equipment Finance	782.48
9011	01/04/18	10012114	[redacted]	221.00
9012	01/04/18	10014190.2	MiDEAL	180.00
9013	01/19/18	Multiple	Petty Cash	27.10
9014	01/19/18	10012117.13	Alerus Retirement Solutions	20.00
9015	01/19/18	10012117.13	Alerus Retirement Solutions	70.00
9016	01/19/18	10014185	AT & T Long Distance	57.45
9017	01/19/18	10014420	Auto Value	43.37
9018	01/19/18	10014420	Blarney Castle Fleet Program	327.09
9019	01/19/18	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	143.68
9020	01/19/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
9021	01/19/18	10011122	Consumers Energy	211.16
9022	01/19/18	10014430.02	Custom Sheet Metal & Heating	857.88
9023	01/19/18	10011122	DTE Energy	110.84
9024	01/19/18	10014420	Fastenal Company	1,214.97
9025	01/19/18	10014430.08	Forbes Sanitation and Excavation, Inc.	750.00
9026	01/19/18	10014430.06	Haglund's Floor Covering	240.00
9027	01/19/18	10014190.3	Kushner & Company	50.00
9028	01/19/18	10014430.06	Manistee Cleaning Service	125.00
9029	01/19/18	10014190.3	Next IT	147.94
9030	01/19/18	10014190.5	The PI Company	181.75
9031	01/19/18	10014190.3	Pitney Bowes	404.40
9032	01/19/18	10014430.04	Schindler Elevator Corp.(1/1/18 - 12/31/18)	11,669.04
9033	01/19/18	10014430.07	Top Line Electric	200.00
9034	01/19/18	Multiple	VSP	263.88
9035	01/19/18	10014420	Wahr Hardware, Inc.	145.84
9036	01/19/18	Multiple	Wrike	5,064.00
13201	12/13/17		United Steel Workers	62.17
13202	12/27/17		CMHC - West Shore FSA	190.00
13203	12/27/17		United Steel Workers	69.37
13204	01/10/18	10011111.3	CMHC - West Shore FSA	272.69
13208	01/24/18	10011111.3	CMHC - West Shore FSA	272.69
RT4	01/31/18		To record payroll transactions per bank statement.	25,945.08
RT5	01/31/18		To record SHWF debit for payment of health insurance per bank statement.	9,581.34
RT6	01/31/18		To record MERS contribution per bank statement.	2,197.57
			Total	126,693.34
			Statement Total	126,693.34
			Difference	0.00
			Ending Bank Balance	224,950.11

Reconciled Bank Information

Ending Bank Balance	224,950.11

Open Deposits & Additions

Total	0.00

Open Checks & Payments

8056	11/02/16		[redacted]	202.00
8075	11/02/16		[redacted]	84.00
8386	04/03/17		[redacted]	4.50
8491	05/11/17		Northern Fire & Safety	469.00
8509	06/01/17		[redacted]	183.08
8611	07/20/17		[redacted]	76.00
8625	07/20/17		[redacted]	91.00
8983	01/04/18	10012114	[redacted]	284.00

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description	Amount
8989	01/04/18	10012114	[redacted]	210.00
9007	01/04/18	10012114	[redacted]	379.00
13150	03/08/17		United Steel Workers	3.00
13200	12/13/17		United Steel Workers	3.00
13205	01/10/18	10012117.6	United Steel Workers	3.00
13206	01/10/18	10012117.9	United Steel Workers	71.52
13207	01/11/18	10012117.9	United Steel Workers	34.19
13209	01/24/18	10012117.9	United Steel Workers	65.13
			Total	2,162.42
			Reconciled Bank Balance	222,787.69

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	252,821.38
+ Cleared Deposits & Additions	98,822.07
- Cleared Checks & Payments	126,693.34
Ending Bank Balance	224,950.11
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	2,162.42
Reconciled Bank Balance	222,787.69
General Ledger Information	
Unadjusted General Ledger Balance	222,787.69
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	222,787.69
Unreconciled Amount	0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.3) at 01/01/18	11,498.35
Activity for the month:	
Total Debits (Deposits and Additions)	545.86
Total Credits (Checks and Payments)	(466.91)
Unadjusted General Ledger Balance at 01/31/18	11,577.30
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	11,577.30

Bank	
Balance per Bank Statement at 01/31/18	11,577.30
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	11,577.30

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	11,308.35
Cleared Deposits & Additions					
105	01/31/18		NOW/Sweep Interest Income		0.48
13202	12/27/17		CMHC - West Shore FSA		190.00
13204	01/10/18		CMHC - West Shore FSA		272.69
13208	01/24/18		CMHC - West Shore FSA		272.69
				Total	735.86
				Statement Total	735.86
				Difference	0.00
Cleared Checks & Payments					
RT3	01/31/18		To record HRA transactions per bank statement.		466.91
				Total	466.91
				Statement Total	466.91
				Difference	0.00
				Ending Bank Balance	11,577.30
Reconciled Bank Information					
				Ending Bank Balance	11,577.30
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	11,577.30

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	11,308.35
+ Cleared Deposits & Additions	735.86
- Cleared Checks & Payments	466.91
Ending Bank Balance	11,577.30
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	11,577.30
General Ledger Information	
Unadjusted General Ledger Balance	11,577.30
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	11,577.30
Unreconciled Amount	0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Money Market Savings - 558567

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.4) at 01/01/18	51,050.77
Activity for the month:	
Total Debits (Deposits and Additions)	4.29
Total Credits (Checks and Payments)	(1,265.54)
Unadjusted General Ledger Balance at 01/31/18	49,789.52
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	49,789.52
Bank	
Balance per Bank Statement at 01/31/18	49,789.52
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	49,789.52

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	51,050.77
Cleared Deposits & Additions					
105	01/31/18		NOW/Sweep Interest Income		4.29
				Total	4.29
				Statement Total	4.29
				Difference	0.00
Cleared Checks & Payments					
102	01/31/18		Transfer of Interest from MM Savings		4.27
103	01/31/18		Transfer of Funds from MM Savings - CK 1006		1,261.27
				Total	1,265.54
				Statement Total	1,265.54
				Difference	0.00
				Ending Bank Balance	49,789.52
Reconciled Bank Information					
				Ending Bank Balance	49,789.52
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	49,789.52

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	51,050.77
+ Cleared Deposits & Additions	4.29
- Cleared Checks & Payments	1,265.54
Ending Bank Balance	49,789.52
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	49,789.52
General Ledger Information	
Unadjusted General Ledger Balance	49,789.52
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	49,789.52
Unreconciled Amount	0.00

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Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending January 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of January 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	222,787.69
1111.3 - HRA Account		11,577.30
1111.4 - Money Market Savings		49,789.52
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		284,454.51
Receivables		
1122 - Tenants Accounts Receivable		27,975.52
1122.1 - Allowance for Doubtful Accounts-TAR		(26,875.37)
1129 - Accounts Receivable-Other		8.00
Total Receivables		1,108.15
Other Current Assets		
1211 - Prepaid Insurance		10,749.69
Total Other Current Assets		10,749.69
TOTAL CURRENT ASSETS		296,312.35
NONCURRENT ASSETS		
Fixed Assets		
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,385,601.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		261,204.30
1400.9 - Furn., Equip., Mach.-Admin		324,286.07
1400.95 - Accumulated Depreciation-ALL		(8,235,244.79)
Total Fixed Assets		2,851,966.25
Other Noncurrent Assets		
1701 - Deferred Outflows		24,932 96
Total Other Noncurrent Assets		24,932 96
TOTAL NONCURRENT ASSETS		2,876,899.21
TOTAL ASSETS	$	3,173,211.56

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of January 31, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	42,816.42
2114 - Tenant Security Deposits		45,071 00
2117.12 - FSA Withheld		1,880.59
2117.13 - MERS HCSP Withheld		90.00
2117.5 - Pension Withheld		1,457.38
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		34,206 25
2133 - Capital Lease - 2016 F250 - Current		4,495.00
2135 - Accrued Wages/Payroll Taxes Payable		6,656.92
2135.1 - Accrued Comp. Absences-Current		21,675.11
2137 - Payments in Lieu of Taxes		31,962.76
Total Current Liabilities		191,247.33
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,064,048.65
2135.3 - Accrued Comp. Absences-Non Current		10,588.82
2138 - Net Pension Liability		29,179 00
2139 - Capital Lease - 2016 F250 - Non Current		12,128.50
Total Noncurrent Liabilities		1,115,944.97
TOTAL LIABILITIES		1,307,192.30
EQUITY		
2806.1 - Invested in Capital Assets		1,759,028.37
Unrestricted Net Assets		
2806 - Unrestricted Net Position		159,735.69
Current Year Profit/Loss - Public Housing/CFP		(52,744.80)
Total Unrestricted Net Assets		106,990.89
TOTAL EQUITY		1,866,019.26
TOTAL LIABILITIES/EQUITY	$	3,173,211.56

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018	BUDGET	*OVER/UNDER
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 42,069.00	$ 42,069.00	$ 513,792	$ (471,723.00)
3120 - Tenant Revenue - Excess Utilities	541.72	541.72	10,000	(9,458.28)
3689 - Tenant Revenue - Cable TV	4,764.00	4,764.00	71,712	(66,948.00)
3690 - Tenant Revenue - Other	8,739.57	8,739.57	34,500	(25,760.43)
Total Tenant Rental Revenue	56,114.29	56,114.29	630,004	573,889.71
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	0.00	42,399	(42,399.00)
3401.2 - Operating Subsidy	40,094.00	40,094.00	492,000	(451,906.00)
Total HUD PHA Grant Revenue	40,094.00	40,094.00	534,399	494,305.00
Other Revenue				
3610 - Interest Income	57.82	57.82	1,100	(1,042.18)
3690.1 - Other Revenue	6.44	6.44	3,000	(2,993.56)
3690.4 - Laundry Revenue	967.18	967.18	11,350	(10,382.82)
3690.6 - Fraud Recovery Revenue	0.00	0.00	5,000	(5,000.00)
3690.7 - Management Fee - DVG	0.00	0.00	10,000	(10,000.00)
Total Other Revenue	1,031.44	1,031.44	30,450	29,418.56
Total Operating Revenue	97,239.73	97,239.73	1,194,853	1,097,613.27
Operating Expenses				
Administration				
4110 - Administrative Wages	14,610.18	14,610.18	159,881	145,270.82
4130 - Legal Expense	1,857.27	1,857.27	15,000	13,142.73
4140 - Staff Training	0.00	0.00	2,400	2,400.00
4170 - Accounting Fees	686.88	686.88	9,600	8,913.12
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	8,229.83	8,229.83	77,268	69,038.17
4185 - Telephone	2,110.55	2,110.55	22,800	20,689.45
4190.1 - Publications	0.00	0.00	1,000	1,000.00
4190.2 - Membership Dues and Fees	180.00	180.00	1,800	1,620.00
4190.3 - Admin Service Contracts	3,888.15	3,888.15	58,000	54,111.85
4190.4 - Office Supplies	1,004.68	1,004.68	8,400	7,395.32
4190.5 - Other Sundry-Misc.	1,308.08	1,308.08	16,800	15,491.92
Total Administration	33,875.62	33,875.62	381,709	347,833.38
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	50	50.00
4221 - Resident Employee Stipend	550.00	550.00	6,600	6,050.00
4230 - Contract Costs-Cable & Other	5,707.50	5,707.50	71,168	65,460.50
Total Tenant Services	6,257.50	6,257.50	77,818	71,560.50

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018	BUDGET	*OVER/UNDER
Utilities				
4310 - Water & Sewer	5,081.29	5,081.29	58,800	53,718.71
4320 - Electricity	9,357.98	9,357.98	98,000	88,642.02
4330 - Gas	3,339.48	3,339.48	28,800	25,460.52
Total Utilities	17,778.75	17,778.75	185,600	167,821.25
Ordinary Maint. & Operations				
4410 - Maintenance Wages	8,672.09	8,672.09	105,000	96,327.91
4420 - Materials	3,000.71	3,000.71	50,000	46,999.29
4430.01 - Garbage Removal	2,044.93	2,044.93	18,000	15,955.07
4430.02 - Heating & Cooling Contracts	857.88	857.88	18,000	17,142.12
4430.03 - Snow Removal Contracts	0.00	0.00	100	100.00
4430.04 - Elevator Contracts	13,975.00	13,975.00	11,700	(2,275.00)
4430.05 - Landscape & Grounds Contracts	0.00	0.00	500	500.00
4430.06 - Unit Turnaround Contracts	665.00	665.00	10,000	9,335.00
4430.07 - Electrical Contracts	200.00	200.00	2,000	1,800.00
4430.08 - Plumbing Contracts	750.00	750.00	1,500	750.00
4430.09 - Extermination Contracts	1,494.00	1,494.00	12,000	10,506.00
4430.11 - Routine Maintenance Contracts	0.00	0.00	4,800	4,800.00
4430.12 - Miscellaneous Contracts	157.70	157.70	10,800	10,642.30
4433 - Employee Benefits - Maint.	6,477.90	6,477.90	69,600	63,122.10
4440 - Staff Training-Maintenance	0.00	0.00	1,000	1,000.00
Total Ordinary Maint. & Oper	38,295.21	38,295.21	315,000	276,704.79
General Expense				
4510 - Insurance	7,220.08	7,220.08	81,000	73,779.92
4520 - Payment in Lieu of Taxes	2,740.00	2,740.00	32,867	30,127.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	12,652.47	12,652.47	16,800	4,147.53
4580 - Interest Expense	5,954.90	5,954.90	70,280	64,325.10
Total General Expense	28,567.45	28,567.45	202,147	173,579.55
Total Routine Operating Expenses	124,774.53	124,774.53	1,162,274	1,037,499.47
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	0.00	0.00	0	0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	0.00	0.00	0	0.00
Total Non-Routine Expenses	0.00	0.00	0	0.00
Total Operating Expenses	124,774.53	124,774.53	1,162,274	1,037,499.47
Operating Income (Loss)	(27,534.80)	(27,534.80)	32,579	60,113.80
Depreciation Expense				
4800 - Depreciation - Current Year	25,210.00	25,210.00	0	(25,210.00)
Total Depreciation Expense	25,210.00	25,210.00	0	(25,210.00)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018	BUDGET	*OVER/UNDER
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	2,872.84	2,872.84	37,080	34,207.16
7511 - Principal Payments - F150	396.64	396.64	4,890	4,493.36
7520 - Replacement of Equipment	0.00	0.00	5,000	5,000.00
7590 - Operating Expenditures-Contra	(3,269.48)	(3,269.48)	(46,970)	(43,700.52)
Total Capital Expenditures	0.00	0.00	0	0.00
Other Financial Items				
Total Other Financial Items	0.00	0.00	0	0.00
HUD Net Income (Loss)	$ (30,804.28)	$ (30,804.28)	$ (14,391)	$ 16,413.28
GAAP Net Income (Loss)	$ (52,744.80)	$ (52,744.80)	$ 32,579	$ 85,323.80

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Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

1016	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
Total HUD PHA GRANTS	0.00	0.00
Total Operating Income	0.00	0.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

1017	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	5,064.00	5,064.00
Total HUD PHA GRANTS	5,064.00	5,064.00
Total Operating Income	5,064.00	5,064.00
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	5,064.00	5,064.00
Total Administration	5,064.00	5,064.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	5,064.00	5,064.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission

Capital Fund 501-16

Program ID: MI28P078501-16 **1516**	1 Month Ended January 31, 2018	Cumulative January 31, 2018	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 29,680.00	$ 29,680.00	$ 0.00
1408 - Management Improvements	0.00	21,200.00	21,200.00	0.00
1410 - Administration	0.00	21,200.00	21,200.00	0.00
Total Administration	0.00	72,080.00	72,080.00	0.00
A & E				
1430 - A & E Fees	0.00	15,000.00	15,000.00	0.00
Total A & E Fees	0.00	15,000.00	15,000.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	56,257.34	109,918 00	53,660.66
1460.99 - Dwelling Structures-Soft Costs	0.00	30,032.50	0.00	(30,032.50)
Total Dwelling Structures	0.00	86,289.84	109,918 00	23,628.16
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0.00	(6,027.00)
Total Dwelling Equipment	0.00	6,027.00	0.00	(6,027.00)
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0.00	(1,475.00)
Total Nondwelling Structures	0.00	1,475.00	0.00	(1,475.00)
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000.00	0.00
Total Nondwelling Equipment	0.00	15,000.00	15,000.00	0.00
Total Capital Funds Expended	$ 0.00	$ 195,871.84	$ 211,998 00	$ 16,126.16
1600 - CFP Funding	0.00	195,871.84	211,998 00	16,126.16
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID:	1 Month Ended	Cumulative		
MI28P078501-17 **1517**	January 31, 2018	January 31, 2018	BUDGET	OVER/UNDER
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399.00	$ 0.00
1408 - Management Improvements	5,064.00	6,561.41	25,439.76	18,878.35
1410 - Administration	0.00	0.00	21,199.00	21,199.00
Total Administration	5,064.00	48,960.41	89,037.76	40,077.35
A & E				
1430 - A & E Fees	0.00	1,709.11	15,000.00	13,290.89
Total A & E Fees	0.00	1,709.11	15,000.00	13,290.89
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	112,490 24	112,490.24
Total Dwelling Structures	0.00	0.00	112,490 24	112,490.24
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equipment	0.00	0.00	0.00	0.00
Total Capital Funds Expended	$ 5,064.00	$ 50,669.52	$ 216,528 00	$ 165,858.48
1600 - CFP Funding	5,064.00	50,669.52	216,528 00	165,858.48
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/01/18	8963	10011111.2	AT & T Long Distance	(147.00)
01/01/18	8963	10014185	AT & T Long Distance	147.00
01/01/18	8964	10011111.2	Blarney Castle Fleet Program	(99.30)
01/01/18	8964	10014420	Blarney Castle Fleet Program	99.30
01/01/18	8965	10011111.2	Byline Bank	(8,743.35)
01/01/18	8965	10012131	Byline Bank	2,872.84
01/01/18	8965	10014580	Byline Bank	5,870.51
01/01/18	8965	10017510	Byline Bank	2,872.84
01/01/18	8965	10017590	Byline Bank	(2,872.84)
01/01/18	8966	10011111.2	Consumers Energy	(7,543.80)
01/01/18	8966	10014320	Consumers Energy	7,543.80
01/01/18	8967	10011111.2	DTE Energy	(3,339.48)
01/01/18	8967	10014330	DTE Energy	3,339.48
01/01/18	8968	10011111.2	Equifax	(35.85)
01/01/18	8968	10014190.5	Equifax	35.85
01/01/18	8969	10011111.2	Larson's Landscaping & Lawncare	(157.70)
01/01/18	8969	10014430.12	Larson's Landscaping & Lawncare	157.70
01/01/18	8970	10011111.2	Mika Meyers PLC	(1,857.27)
01/01/18	8970	10014130	Mika Meyers PLC	1,857.27
01/01/18	8971	10011111.2	Sun Life Financial	(627.26)
01/01/18	8971	10014182	Sun Life Financial	392.57
01/01/18	8971	10014433	Sun Life Financial	234.69
01/01/18	8972	10011111.2	VSP	(263.88)
01/01/18	8972	10014182	VSP	142.44
01/01/18	8972	10014433	VSP	121.44
01/01/18	8973	10011111.2	[redacted]	(100.00)
01/01/18	8973	10014221	[redacted]	100.00
01/01/18	8974	10011111.2	[redacted]	(200.00)
01/01/18	8974	10014221	[redacted]	200.00
01/01/18	8975	10011111.2	[redacted]	(50.00)
01/01/18	8975	10014221	[redacted]	50.00
01/01/18	8976	10011111.2	[redacted]	(200.00)
01/01/18	8976	10014221	[redacted]	200.00
01/01/18	8977	10011111.2	Consumers Energy	(12.02)
01/01/18	8977	10014320	Consumers Energy	12.02
01/04/18	8978	10011111.2	Alerus Retirement Solutions	(70.00)
01/04/18	8978	10012117.13	Alerus Retirement Solutions	70.00
01/04/18	8979	10011111.2	Alerus Retirement Solutions	(20.00)
01/04/18	8979	10012117.13	Alerus Retirement Solutions	20.00
01/04/18	8980	10011111.2	AmTrust North America Inc	(642.00)

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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/04/18	8980	10014510	AmTrust North America Inc	642.00
01/04/18	8981	10011111.2	AT & T	(943.49)
01/04/18	8981	10014185	AT & T	943.49
01/04/18	8982	10011111.2	AT & T Mobile	(962.61)
01/04/18	8982	10014185	AT & T Mobile	962.61
01/04/18	8983	10011111.2	[redacted]	(284.00)
01/04/18	8983	10012114	[redacted]	284.00
01/04/18	8984	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
01/04/18	8984	10014190.3	CDM Mobile Shredding, Inc	45.00
01/04/18	8985	10011111.2	Charter Business	(5,707.50)
01/04/18	8985	10014230	Charter Business	5,707.50
01/04/18	8986	10011111.2	City of Manistee	(5,081.29)
01/04/18	8986	10014310	City of Manistee	5,081.29
01/04/18	8987	10011111.2	Consumers Energy	(83.58)
01/04/18	8987	10014320	Consumers Energy	83.58
01/04/18	8988	10011111.2	Consumers Energy	(1,718.58)
01/04/18	8988	10014320	Consumers Energy	1,718.58
01/04/18	8989	10011111.2	[redacted]	(210.00)
01/04/18	8989	10012114	[redacted]	210.00
01/04/18	8990	10011111.2	Ford Credit	(481.03)
01/04/18	8990	10012133	Ford Credit	396.64
01/04/18	8990	10014580	Ford Credit	84.39
01/04/18	8990	10017511	Ford Credit	396.64
01/04/18	8990	10017590	Ford Credit	(396.64)
01/04/18	8991	10011111.2	Great Lakes Collection Agency	(281.19)
01/04/18	8991	10014190.3	Great Lakes Collection Agency	281.19
01/04/18	8992	10011111.2	Griffin Pest Solutions	(1,494.00)
01/04/18	8992	10014430.09	Griffin Pest Solutions	1,494.00
01/04/18	8993	10011111.2	Gunberg's Appliances	(489.00)
01/04/18	8993	10012111	Gunberg's Appliances	489.00
01/04/18	8994	10011111.2	Housing Data Systems	(200.65)
01/04/18	8994	10014190.4	Housing Data Systems	200.65
01/04/18	8995	10011111.2	HD Supply Facilities Mtce	(1,006.46)
01/04/18	8995	10014420	HD Supply Facilities Mtce	1,006.46
01/04/18	8996	10011111.2	H.A.A.S., Inc.	(686.88)
01/04/18	8996	10014170	H.A.A.S., Inc.	686.88
01/04/18	8997	10011111.2	Manistee Cleaning Service	(300.00)
01/04/18	8997	10014430.06	Manistee Cleaning Service	300.00
01/04/18	8998	10011111.2	Manistee Landfill	(321.88)
01/04/18	8998	10014430.01	Manistee Landfill	321.88

Manistee Housing Commission
Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/04/18	8999	10011111.2	McCardel Water Conditioning	(26.00)
01/04/18	8999	10014190.5	McCardel Water Conditioning	26.00
01/04/18	9001	10011111.2	Next IT	(1,899.04)
01/04/18	9001	10014190.3	Next IT	1,899.04
01/04/18	9002	10011111.2	The PI Company	(151.40)
01/04/18	9002	10014190.5	The PI Company	151.40
01/04/18	9003	10011111.2	PNC Bank	(662.59)
01/04/18	9003	10014190.4	PNC Bank	456.61
01/04/18	9003	10014190.5	PNC Bank	205.98
01/04/18	9004	10011111.2	Reserve Account	(700.00)
01/04/18	9004	10014190.5	Reserve Account	700.00
01/04/18	9005	10011111.2	Principal Financial Group	(1,509.10)
01/04/18	9005	10014182	Principal Financial Group	804.78
01/04/18	9005	10014433	Principal Financial Group	704.32
01/04/18	9006	10011111.2	Republic Services	(1,723.05)
01/04/18	9006	10014430.01	Republic Services	1,723.05
01/04/18	9007	10011111.2	[redacted]	(379.00)
01/04/18	9007	10012114	[redacted]	379.00
01/04/18	9008	10011111.2	Schindler Elevator Corp.	(2,305.96)
01/04/18	9008	10014430.04	Schindler Elevator Corp.	2,305.96
01/04/18	9009	10011111.2	Staples	(347.42)
01/04/18	9009	10014190.4	Staples	347.42
01/04/18	9010	10011111.2	US Bank Equipment Finance	(782.48)
01/04/18	9010	10014190.3	US Bank Equipment Finance	782.48
01/04/18	9011	10011111.2	[redacted]	(221.00)
01/04/18	9011	10012114	[redacted]	221.00
01/04/18	9012	10011111.2	MiDEAL	(180.00)
01/04/18	9012	10014190.2	MiDEAL	180.00
01/10/18	13204	10011111.2	CMHC - West Shore FSA	(272.69)
01/10/18	13204	10011111.3	CMHC - West Shore FSA	272.69
01/10/18	13205	10011111.2	United Steel Workers	(3.00)
01/10/18	13205	10012117.6	United Steel Workers	3.00
01/10/18	13206	10011111.2	United Steel Workers	(71.52)
01/10/18	13206	10012117.9	United Steel Workers	71.52
01/11/18	13207	10011111.2	United Steel Workers	(34.19)
01/11/18	13207	10012117.9	United Steel Workers	34.19
01/19/18	9013	10011111.2	Petty Cash	(27.10)
01/19/18	9013	10014190.5	Petty Cash	7.10
01/19/18	9013	10014420	Petty Cash	20.00
01/19/18	9014	10011111.2	Alerus Retirement Solutions	(20.00)

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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/19/18	9014	10012117.13	Alerus Retirement Solutions	20.00
01/19/18	9015	10011111.2	Alerus Retirement Solutions	(70.00)
01/19/18	9015	10012117.13	Alerus Retirement Solutions	70.00
01/19/18	9016	10011111.2	AT & T Long Distance	(57.45)
01/19/18	9016	10014185	AT & T Long Distance	57.45
01/19/18	9017	10011111.2	Auto Value	(43.37)
01/19/18	9017	10014420	Auto Value	43.37
01/19/18	9018	10011111.2	Blarney Castle Fleet Program	(327.09)
01/19/18	9018	10014420	Blarney Castle Fleet Program	327.09
01/19/18	9019	10011111.2	Cadillac Plgb. & Htg. Supply Co., Inc.	(143.68)
01/19/18	9019	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	143.68
01/19/18	9020	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
01/19/18	9020	10014190.3	CDM Mobile Shredding, Inc	45.00
01/19/18	9021	10011111.2	Consumers Energy	(211.16)
01/19/18	9021	10011122	Consumers Energy	211.16
01/19/18	9022	10011111.2	Custom Sheet Metal & Heating	(857.88)
01/19/18	9022	10014430.02	Custom Sheet Metal & Heating	857.88
01/19/18	9023	10011111.2	DTE Energy	(110.84)
01/19/18	9023	10011122	DTE Energy	110.84
01/19/18	9024	10011111.2	Fastenal Company	(1,214.97)
01/19/18	9024	10014420	Fastenal Company	1,214.97
01/19/18	9025	10011111.2	Forbes Sanitation and Excavation, Inc.	(750.00)
01/19/18	9025	10014430.08	Forbes Sanitation and Excavation, Inc.	750.00
01/19/18	9026	10011111.2	Haglund's Floor Covering	(240.00)
01/19/18	9026	10014430.06	Haglund's Floor Covering	240.00
01/19/18	9027	10011111.2	Kushner & Company	(50.00)
01/19/18	9027	10014190.3	Kushner & Company	50.00
01/19/18	9028	10011111.2	Manistee Cleaning Service	(125.00)
01/19/18	9028	10014430.06	Manistee Cleaning Service	125.00
01/19/18	9029	10011111.2	Next IT	(147.94)
01/19/18	9029	10014190.3	Next IT	147.94
01/19/18	9030	10011111.2	The PI Company	(181.75)
01/19/18	9030	10014190.5	The PI Company	181.75
01/19/18	9031	10011111.2	Pitney Bowes	(404.40)
01/19/18	9031	10014190.3	Pitney Bowes	404.40
01/19/18	9032	10011111.2	Schindler Elevator Corp.(1/1/18 - 12/31/18)	(11,669.04)
01/19/18	9032	10014430.04	Schindler Elevator Corp.(1/1/18 - 12/31/18)	11,669.04
01/19/18	9033	10011111.2	Top Line Electric	(200.00)
01/19/18	9033	10014430.07	Top Line Electric	200.00

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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/19/18	9034	10011111.2	VSP	(263.88)
01/19/18	9034	10014182	VSP	142.44
01/19/18	9034	10014433	VSP	121.44
01/19/18	9035	10011111.2	Wahr Hardware, Inc.	(145.84)
01/19/18	9035	10014420	Wahr Hardware, Inc.	145.84
01/19/18	9036	10011111.2	Wrike	(5,064.00)
01/19/18	9036	10174190.3	Wrike	5,064.00
01/19/18	9036	15171408	Wrike	5,064.00
01/19/18	9036	15179800	Wrike	(5,064.00)
01/24/18	13208	10011111.2	CMHC - West Shore FSA	(272.69)
01/24/18	13208	10011111.3	CMHC - West Shore FSA	272.69
01/24/18	13209	10011111.2	United Steel Workers	(65.13)
01/24/18	13209	10012117.9	United Steel Workers	65.13
			Transaction Balance	0.00

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Manistee Housing Commission
Cash Receipts Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	100	10011111.2	January Cash Receipts	52,345.48
01/31/18	100	10011122	January TAR Collections	(49,769.86)
01/31/18	100	10011122.1	January Bad Debt Collections	(75.00)
01/31/18	100	10012114	January Security Deposit Collections	(1,527.00)
01/31/18	100	10013690.1	Refund of Credit - Manistee Ford	(1.44)
01/31/18	100	10013690.1	Copy Machine Income	(5.00)
01/31/18	100	10013690.4	Laundry Income	(967.18)
01/31/18	101	10011111.2	Operating Subsidy	40,094.00
01/31/18	101	10013401.2	Operating Subsidy	(40,094.00)
01/31/18	102	10011111.2	Transfer of Interest from MM Savings	4.27
01/31/18	102	10011111.4	Transfer to Checking	(4.27)
01/31/18	103	10011111.2	Transfer of Funds from MM Savings - CK 1006	1,261.27
01/31/18	103	10011111.4	Transfer to Checking - CK 1006	(1,261.27)
01/31/18	104	10011111.2	501-17 CFP Grant	5,064.00
01/31/18	104	10173401.1	501-17 CFP Grant	(5,064.00)
01/31/18	104	15171600	501-17 CFP Grant	5,064.00
01/31/18	104	15171699	501-17 CFP Grant	(5,064.00)
01/31/18	105	10011111.2	NOW/Sweep Interest Income	53.05
01/31/18	105	10011111.3	HRA Interest Income	0.48
01/31/18	105	10011111.4	MM Savings Interest Income	4.29
01/31/18	105	10013610	January Interest Income	(57.82)
			Transaction Balance	0.00

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ALL PERSONALLY IDENTIFYING INFORMATION
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Manistee Housing Commission
Journal Entry Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	300	10011122	To record charges to tenants per Jan 2018 Statement of Operations.	56,114.29
01/31/18	300	10013110	To record charges to tenants per Jan 2018 Statement of Operations.	(42,069.00)
01/31/18	300	10013120	To record charges to tenants per Jan 2018 Statement of Operations.	(541.72)
01/31/18	300	10013689	To record charges to tenants per Jan 2018 Statement of Operations.	(4,764.00)
01/31/18	300	10013690	To record charges to tenants per Jan 2018 Statement of Operations.	(8,739.57)
01/31/18	301	10011122	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.	(448.00)
01/31/18	301	10012114	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.	448.00
01/31/18	302	10011122	To record balance transfers to bad debt per Jan 2018 Statement of Operations.	(12,652.47)
01/31/18	302	10014570	To record balance transfers to bad debt per Jan 2018 Statement of Operations.	12,652.47
01/31/18	303	10011122	To record NSF & fee per Jan 2018 bank statement.	434.00
01/31/18	303	10011111.2	To record NSF & fee per Jan 2018 bank statement.	(434.00)
01/31/18	304	10011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	(4,120.48)
01/31/18	304	10012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	4,120.48
01/31/18	305	10012820	To remove HUD Operating Reserve memo accounts.	159,735.69
01/31/18	305	10012820.1	To remove HUD Operating Reserve memo accounts.	(159,735.69)
01/31/18	PH1	10019998	To record unit months available.	214.00
01/31/18	PH1	10019999	To record unit months available.	(214.00)
01/31/18	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
01/31/18	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
01/31/18	PH3	10014800	To record estimated monthly depreciation expense.	25,210.00
01/31/18	PH3	10011400.95	To record estimated monthly depreciation expense.	(25,210.00)
01/31/18	RT1	10019996	To record units leased.	196.00
01/31/18	RT1	10019997	To record units leased.	(196.00)
01/31/18	RT2	10014510	To record monthly insurance write off.	6,578.08
01/31/18	RT2	10011211	To record monthly insurance write off.	(6,578.08)
01/31/18	RT3	10012117.12	To record HRA transactions per bank statement.	466.91
01/31/18	RT3	10011111.3	To record HRA transactions per bank statement.	(466.91)
01/31/18	RT4	10014110	To record payroll transactions per bank statement.	14,610.18
01/31/18	RT4	10014410	To record payroll transactions per bank statement.	8,672.09
01/31/18	RT4	10012117.4	To record payroll transactions per bank statement.	(1,478.60)
01/31/18	RT4	10012117.5	To record payroll transactions per bank statement.	(1,457.38)
01/31/18	RT4	10012117.6	To record payroll transactions per bank statement.	(3.00)
01/31/18	RT4	10012117.9	To record payroll transactions per bank statement.	(170.84)
01/31/18	RT4	10012117.12	To record payroll transactions per bank statement.	(545.38)
01/31/18	RT4	10012117.13	To record payroll transactions per bank statement.	(180.00)
01/31/18	RT4	10014182	To record payroll transactions per bank statement.	2,352.42
01/31/18	RT4	10014433	To record payroll transactions per bank statement.	1,588.45
01/31/18	RT4	10014190.3	To record payroll transactions per bank statement.	233.10
01/31/18	RT4	10011111.2	To record payroll transactions per bank statement.	(25,945.08)

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Manistee Housing Commission
Journal Entry Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	RT4	10012135.1	To record payroll transactions per bank statement.	2,324.04
01/31/18	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,478.60
01/31/18	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,395.18
01/31/18	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,707.56
01/31/18	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(9,581.34)
01/31/18	RT6	10012117.5	To record MERS contribution per bank statement.	1,311.57
01/31/18	RT6	10012111	To record MERS contribution per bank statement.	886.00
01/31/18	RT6	10011111.2	To record MERS contribution per bank statement.	(2,197.57)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			240,506.31		
01/01/18	8963	2	AT & T Long Distance		(147.00)	
01/01/18	8964	2	Blarney Castle Fleet Program		(99.30)	
01/01/18	8965	2	Byline Bank		(8,743.35)	
01/01/18	8966	2	Consumers Energy		(7,543.80)	
01/01/18	8967	2	DTE Energy		(3,339.48)	
01/01/18	8968	2	Equifax		(35.85)	
01/01/18	8969	2	Larson's Landscaping & Lawncare		(157.70)	
01/01/18	8970	2	Mika Meyers PLC		(1,857.27)	
01/01/18	8971	2	Sun Life Financial		(627.26)	
01/01/18	8972	2	VSP		(263.88)	
01/01/18	8973	2	[redacted]		(100.00)	
01/01/18	8974	2	[redacted]		(200.00)	
01/01/18	8975	2	[redacted]		(50.00)	
01/01/18	8976	2	[redacted]		(200.00)	
01/01/18	8977	2	Consumers Energy		(12.02)	
01/04/18	8978	2	Alerus Retirement Solutions		(70.00)	
01/04/18	8979	2	Alerus Retirement Solutions		(20.00)	
01/04/18	8980	2	AmTrust North America Inc		(642.00)	
01/04/18	8981	2	AT & T		(943.49)	
01/04/18	8982	2	AT & T Mobile		(962.61)	
01/04/18	8983	2	[redacted]		(284.00)	
01/04/18	8984	2	CDM Mobile Shredding, Inc.		(45.00)	
01/04/18	8985	2	Charter Business		(5,707.50)	
01/04/18	8986	2	City of Manistee		(5,081.29)	
01/04/18	8987	2	Consumers Energy		(83.58)	
01/04/18	8988	2	Consumers Energy		(1,718.58)	
01/04/18	8989	2	[redacted]		(210.00)	
01/04/18	8990	2	Ford Credit		(481.03)	
01/04/18	8991	2	Great Lakes Collection Agency		(281.19)	
01/04/18	8992	2	Griffin Pest Solutions		(1,494.00)	
01/04/18	8993	2	Gunberg's Appliances		(489.00)	
01/04/18	8994	2	Housing Data Systems		(200.65)	
01/04/18	8995	2	HD Supply Facilities Mtce		(1,006.46)	
01/04/18	8996	2	H.A.A.S., Inc.		(686.88)	
01/04/18	8997	2	Manistee Cleaning Service		(300.00)	
01/04/18	8998	2	Manistee Landfill		(321.88)	
01/04/18	8999	2	McCardel Water Conditioning		(26.00)	
01/04/18	9001	2	Next IT		(1,899.04)	
01/04/18	9002	2	The PI Company		(151.40)	
01/04/18	9003	2	PNC Bank		(662.59)	
01/04/18	9004	2	Reserve Account		(700.00)	
01/04/18	9005	2	Principal Financial Group		(1,509.10)	
01/04/18	9006	2	Republic Services		(1,723.05)	
01/04/18	9007	2	[redacted]		(379.00)	
01/04/18	9008	2	Schindler Elevator Corp.		(2,305.96)	
01/04/18	9009	2	Staples		(347.42)	
01/04/18	9010	2	US Bank Equipment Finance		(782.48)	
01/04/18	9011	2	[redacted]		(221.00)	
01/04/18	9012	2	MiDEAL		(180.00)	
01/10/18	13204	2	CMHC - West Shore FSA		(272.69)	
01/10/18	13205	2	United Steel Workers		(3.00)	
01/10/18	13206	2	United Steel Workers		(71.52)	
01/11/18	13207	2	United Steel Workers		(34.19)	
01/19/18	9013	2	Petty Cash		(27.10)	
01/19/18	9014	2	Alerus Retirement Solutions		(20.00)	
01/19/18	9015	2	Alerus Retirement Solutions		(70.00)	
01/19/18	9016	2	AT & T Long Distance		(57.45)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/19/18	9017	2	Auto Value		(43.37)	
01/19/18	9018	2	Blarney Castle Fleet Program		(327.09)	
01/19/18	9019	2	Cadillac Plgb. & Htg. Supply Co., Inc.		(143.68)	
01/19/18	9020	2	CDM Mobile Shredding, Inc.		(45.00)	
01/19/18	9021	2	Consumers Energy		(211.16)	
01/19/18	9022	2	Custom Sheet Metal & Heating		(857.88)	
01/19/18	9023	2	DTE Energy		(110.84)	
01/19/18	9024	2	Fastenal Company		(1,214.97)	
01/19/18	9025	2	Forbes Sanitation and Excavation, Inc.		(750.00)	
01/19/18	9026	2	Haglund's Floor Covering		(240.00)	
01/19/18	9027	2	Kushner & Company		(50.00)	
01/19/18	9028	2	Manistee Cleaning Service		(125.00)	
01/19/18	9029	2	Next IT		(147.94)	
01/19/18	9030	2	The PI Company		(181.75)	
01/19/18	9031	2	Pitney Bowes		(404.40)	
01/19/18	9032	2	Schindler Elevator Corp.(1/1/18 - 12/31/18)		(11,669.04)	
01/19/18	9033	2	Top Line Electric		(200.00)	
01/19/18	9034	2	VSP		(263.88)	
01/19/18	9035	2	Wahr Hardware, Inc.		(145.84)	
01/19/18	9036	2	Wrike		(5,064.00)	
01/24/18	13208	2	CMHC - West Shore FSA		(272.69)	
01/24/18	13209	2	United Steel Workers		(65.13)	
01/31/18	100	1	January Cash Receipts		52,345.48	
01/31/18	101	1	Operating Subsidy		40,094.00	
01/31/18	102	1	Transfer of Interest from MM Savings		4.27	
01/31/18	103	1	Transfer of Funds from MM Savings - CK 1006		1,261.27	
01/31/18	104	1	501-17 CFP Grant		5,064.00	
01/31/18	105	1	NOW/Sweep Interest Income		53.05	
01/31/18	303	3	To record NSF & fee per Jan 2018 bank statement.		(434.00)	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(25,945.08)	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(9,581.34)	
01/31/18	RT6	3	To record MERS contribution per bank statement.		(2,197.57)	
			Totals for 10011111.2		(17,718.62)	222,787.69
10011111.3	HRA Account			11,498.35		
01/10/18	13204	2	CMHC - West Shore FSA		272.69	
01/24/18	13208	2	CMHC - West Shore FSA		272.69	
01/31/18	105	1	HRA Interest Income		0.48	
01/31/18	RT3	3	To record HRA transactions per bank statement.		(466.91)	
			Totals for 10011111.3		78.95	11,577.30
10011111.4	Money Market Savings			51,050.77		
01/31/18	102	1	Transfer to Checking		(4.27)	
01/31/18	103	1	Transfer to Checking - CK 1006		(1,261.27)	
01/31/18	105	1	MM Savings Interest Income		4.29	
			Totals for 10011111.4		(1,261.25)	49,789.52
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011122	Tenants Accounts Receivable			38,096.04		
01/19/18	9021	2	Consumers Energy		211.16	
01/19/18	9023	2	DTE Energy		110.84	
01/31/18	100	1	January TAR Collections		(49,769.86)	
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		56,114.29	
01/31/18	301	3	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.		(448.00)	
01/31/18	302	3	To record balance transfers to bad debt per Jan 2018 Statement of Operations.		(12,652.47)	
01/31/18	303	3	To record NSF & fee per Jan 2018 bank statement.		434.00	
01/31/18	304	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		(4,120.48)	
			Totals for 10011122		(10,120.52)	27,975.52
10011122.1	Allowance for Doubtful Accounts-TAR			(26,800.37)		
01/31/18	100	1	January Bad Debt Collections		(75.00)	
			Totals for 10011122.1		(75.00)	(26,875.37)
10011129	Accounts Receivable-Other			8.00		
			Totals for 10011129		0.00	8.00
10011211	Prepaid Insurance			17,327.77		
01/31/18	RT2	3	To record monthly insurance write off.		(6,578.08)	
			Totals for 10011211		(6,578.08)	10,749.69
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,385,601.21		
			Totals for 10011400.71		0.00	5,385,601.21
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			261,204.30		
			Totals for 10011400.8		0.00	261,204.30
10011400.9	Furn., Equip., Mach.-Admin			324,286.07		
			Totals for 10011400.9		0.00	324,286.07
10011400.95	Accumulated Depreciation-ALL			(8,210,034.79)		
01/31/18	PH3	3	To record estimated monthly depreciation expense.		(25,210.00)	
			Totals for 10011400.95		(25,210.00)	(8,235,244.79)
10011701	Deferred Outflows			24,932.96		
			Totals for 10011701		0.00	24,932.96
10012111	Vendors and Contractors			(44,191.42)		
01/04/18	8993	2	Gunberg's Appliances		489.00	

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01/31/18	RT6	3	To record MERS contribution per bank statement.		886.00	
			Totals for 10012111		1,375.00	(42,816.42)
10012114	Tenant Security Deposits			(45,086.00)		
01/04/18	8983	2	[redacted]		284.00	
01/04/18	8989	2	[redacted]		210.00	
01/04/18	9007	2	[redacted]		379.00	
01/04/18	9011	2	[redacted]		221.00	
01/31/18	100	1	January Security Deposit Collections		(1,527.00)	
01/31/18	301	3	To record transfers of security deposits to A/R per Jan 2018 Statement of Operations.		448.00	
			Totals for 10012114		15.00	(45,071.00)
10012117.12	FSA Withheld			(1,802.12)		
01/31/18	RT3	3	To record HRA transactions per bank statement.		466.91	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(545.38)	
			Totals for 10012117.12		(78.47)	(1,880.59)
10012117.13	MERS HCSP Withheld			(90.00)		
01/04/18	8978	2	Alerus Retirement Solutions		70.00	
01/04/18	8979	2	Alerus Retirement Solutions		20.00	
01/19/18	9014	2	Alerus Retirement Solutions		20.00	
01/19/18	9015	2	Alerus Retirement Solutions		70.00	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(180.00)	
			Totals for 10012117.13		0.00	(90.00)
10012117.4	125 Medical Withheld			0.00		
01/31/18	RT4	3	To record payroll transactions per bank statement.		(1,478.60)	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,478.60	
			Totals for 10012117.4		0.00	0.00
10012117.5	Pension Withheld			(1,311.57)		
01/31/18	RT4	3	To record payroll transactions per bank statement.		(1,457.38)	
01/31/18	RT6	3	To record MERS contribution per bank statement.		1,311.57	
			Totals for 10012117.5		(145.81)	(1,457.38)
10012117.6	PAC Withheld			0.00		
01/10/18	13205	2	United Steel Workers		3.00	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(3.00)	
			Totals for 10012117.6		0.00	0.00
10012117.9	Union Dues Withheld			0.00		
01/10/18	13206	2	United Steel Workers		71.52	
01/11/18	13207	2	United Steel Workers		34.19	
01/24/18	13209	2	United Steel Workers		65.13	
01/31/18	RT4	3	To record payroll transactions per bank statement.		(170.84)	
			Totals for 10012117.9		0.00	0.00
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)

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January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10012131	EPC Loan - Current			(37,079.09)		
01/01/18	8965	2	Byline Bank		2,872.84	
			Totals for 10012131		2,872.84	(34,206.25)
10012132	EPC Loan - Noncurrent			(1,064,048.65)		
			Totals for 10012132		0.00	(1,064,048.65)
10012133	Capital Lease - 2016 F250 - Current			(4,891.64)		
01/04/18	8990	2	Ford Credit		396.64	
			Totals for 10012133		396.64	(4,495.00)
10012135	Accrued Salaries and Wages			(6,656.92)		
			Totals for 10012135		0.00	(6,656.92)
10012135.1	Accrued Comp. Absences-Current			(23,999.15)		
01/31/18	RT4	3	To record payroll transactions per bank statement.		2,324.04	
			Totals for 10012135.1		2,324.04	(21,675.11)
10012135.3	Accrued Comp. Absences-Non Current			(10,588.82)		
			Totals for 10012135.3		0.00	(10,588.82)
10012137	Payments in Lieu of Taxes			(29,222.76)		
01/31/18	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	
			Totals for 10012137		(2,740.00)	(31,962.76)
10012138	Net Pension Liability			(29,179.00)		
			Totals for 10012138		0.00	(29,179.00)
10012139	Capital Lease - 2016 F250 - Non Current			(12,128.50)		
			Totals for 10012139		0.00	(12,128.50)
10012240	Tenants Prepaid Rent			(4,120.48)		
01/31/18	304	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		4,120.48	
			Totals for 10012240		4,120.48	0.00
10012806	Unrestricted Net Position			(159,735.69)		
			Totals for 10012806		0.00	(159,735.69)
10012806.1	Invested in Capital Assets			(1,759,028.37)		
			Totals for 10012806.1		0.00	(1,759,028.37)
10012820	HUD Operating Reserve - Memo			(159,735.69)		
01/31/18	305	3	To remove HUD Operating Reserve memo accounts.		159,735.69	
			Totals for 10012820		159,735.69	0.00
10012820.1	HUD Operating Reserve-Contra			159,735.69		
01/31/18	305	3	To remove HUD Operating Reserve memo accounts.		(159,735.69)	
			Totals for 10012820.1		(159,735.69)	0.00
10013110	Dwelling Rental Revenue			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(42,069.00)	
			Totals for 10013110		(42,069.00)	(42,069.00)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10013120	Tenant Revenue - Excess Utilities			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(541.72)	
			Totals for 10013120		(541.72)	(541.72)
10013401.2	Operating Subsidy			0.00		
01/31/18	101	1	Operating Subsidy		(40,094.00)	
			Totals for 10013401.2		(40,094.00)	(40,094.00)
10013610	Interest Income			0.00		
01/31/18	105	1	January Interest Income		(57.82)	
			Totals for 10013610		(57.82)	(57.82)
10013689	Tenant Revenue - Cable TV			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(4,764.00)	
			Totals for 10013689		(4,764.00)	(4,764.00)
10013690	Tenant Revenue - Other			0.00		
01/31/18	300	3	To record charges to tenants per Jan 2018 Statement of Operations.		(8,739.57)	
			Totals for 10013690		(8,739.57)	(8,739.57)
10013690.1	Other Revenue			0.00		
01/31/18	100	1	Refund of Credit - Manistee Ford		(1.44)	
01/31/18	100	1	Copy Machine Income		(5.00)	
			Totals for 10013690.1		(6.44)	(6.44)
10013690.4	Laundry Revenue			0.00		
01/31/18	100	1	Laundry Income		(967.18)	
			Totals for 10013690.4		(967.18)	(967.18)
10014110	Administrative Wages			0.00		
01/31/18	RT4	3	To record payroll transactions per bank statement.		14,610.18	
			Totals for 10014110		14,610.18	14,610.18
10014130	Legal Expense			0.00		
01/01/18	8970	2	Mika Meyers PLC		1,857.27	
			Totals for 10014130		1,857.27	1,857.27
10014170	Accounting Fees			0.00		
01/04/18	8996	2	H.A.A.S., Inc.		686.88	
			Totals for 10014170		686.88	686.88
10014182	Employee Benefits - Admin			0.00		
01/01/18	8971	2	Sun Life Financial		392.57	
01/01/18	8972	2	VSP		142.44	
01/04/18	9005	2	Principal Financial Group		804.78	
01/19/18	9034	2	VSP		142.44	
01/31/18	RT4	3	To record payroll transactions per bank statement.		2,352.42	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,395.18	
			Totals for 10014182		8,229.83	8,229.83
10014185	Telephone			0.00		
01/01/18	8963	2	AT & T Long Distance		147.00	
01/04/18	8981	2	AT & T		943.49	
01/04/18	8982	2	AT & T Mobile		962.61	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/19/18	9016	2	AT & T Long Distance		57.45	
			Totals for 10014185		2,110.55	2,110.55
10014190.2	Membership Dues and Fees			0.00		
01/04/18	9012	2	MiDEAL		180.00	
			Totals for 10014190.2		180.00	180.00
10014190.3	Admin Service Contracts			0.00		
01/04/18	8984	2	CDM Mobile Shredding, Inc		45.00	
01/04/18	8991	2	Great Lakes Collection Agency		281.19	
01/04/18	9001	2	Next IT		1,899.04	
01/04/18	9010	2	US Bank Equipment Finance		782.48	
01/19/18	9020	2	CDM Mobile Shredding, Inc		45.00	
01/19/18	9027	2	Kushner & Company		50.00	
01/19/18	9029	2	Next IT		147.94	
01/19/18	9031	2	Pitney Bowes		404.40	
01/31/18	RT4	3	To record payroll transactions per bank statement.		233.10	
			Totals for 10014190.3		3,888.15	3,888.15
10014190.4	Office Supplies			0.00		
01/04/18	8994	2	Housing Data Systems		200.65	
01/04/18	9003	2	PNC Bank		456.61	
01/04/18	9009	2	Staples		347.42	
			Totals for 10014190.4		1,004.68	1,004.68
10014190.5	Other Sundry-Misc.			0.00		
01/01/18	8968	2	Equifax		35.85	
01/04/18	8999	2	McCardel Water Conditioning		26.00	
01/04/18	9002	2	The PI Company		151.40	
01/04/18	9003	2	PNC Bank		205.98	
01/04/18	9004	2	Reserve Account		700.00	
01/19/18	9013	2	Petty Cash		7.10	
01/19/18	9030	2	The PI Company		181.75	
			Totals for 10014190.5		1,308.08	1,308.08
10014221	Resident Employee Stipend			0.00		
01/01/18	8973	2	[redacted]		100.00	
01/01/18	8974	2	[redacted]		200.00	
01/01/18	8975	2	[redacted]		50.00	
01/01/18	8976	2	[redacted]		200.00	
			Totals for 10014221		550.00	550.00
10014230	Contract Costs-Cable & Other			0.00		
01/04/18	8985	2	Charter Business		5,707.50	
			Totals for 10014230		5,707.50	5,707.50
10014310	Water & Sewer			0.00		
01/04/18	8986	2	City of Manistee		5,081.29	
			Totals for 10014310		5,081.29	5,081.29
10014320	Electricity			0.00		
01/01/18	8966	2	Consumers Energy		7,543.80	
01/01/18	8977	2	Consumers Energy		12.02	
01/04/18	8987	2	Consumers Energy		83.58	
01/04/18	8988	2	Consumers Energy		1,718.58	
			Totals for 10014320		9,357.98	9,357.98

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014330	Gas			0.00		
01/01/18	8967	2	DTE Energy		3,339.48	
			Totals for 10014330		3,339.48	3,339.48
10014410	Maintenance Wages			0.00		
01/31/18	RT4	3	To record payroll transactions per bank statement.		8,672.09	
			Totals for 10014410		8,672.09	8,672.09
10014420	Materials			0.00		
01/01/18	8964	2	Blarney Castle Fleet Program		99.30	
01/04/18	8995	2	HD Supply Facilities Mtce		1,006.46	
01/19/18	9013	2	Petty Cash		20.00	
01/19/18	9017	2	Auto Value		43.37	
01/19/18	9018	2	Blarney Castle Fleet Program		327.09	
01/19/18	9019	2	Cadillac Plgb. & Htg. Supply Co., Inc.		143.68	
01/19/18	9024	2	Fastenal Company		1,214.97	
01/19/18	9035	2	Wahr Hardware, Inc.		145.84	
			Totals for 10014420		3,000.71	3,000.71
10014430.01	Garbage Removal			0.00		
01/04/18	8998	2	Manistee Landfill		321.88	
01/04/18	9006	2	Republic Services		1,723.05	
			Totals for 10014430.01		2,044.93	2,044.93
10014430.02	Heating & Cooling Contracts			0.00		
01/19/18	9022	2	Custom Sheet Metal & Heating		857.88	
			Totals for 10014430.02		857.88	857.88
10014430.04	Elevator Contracts			0.00		
01/04/18	9008	2	Schindler Elevator Corp.		2,305.96	
01/19/18	9032	2	Schindler Elevator Corp.(1/1/18 - 12/31/18)		11,669.04	
			Totals for 10014430.04		13,975.00	13,975.00
10014430.06	Unit Turnaround Contracts			0.00		
01/04/18	8997	2	Manistee Cleaning Service		300.00	
01/19/18	9026	2	Haglund's Floor Covering		240.00	
01/19/18	9028	2	Manistee Cleaning Service		125.00	
			Totals for 10014430.06		665.00	665.00
10014430.07	Electrical Contracts			0.00		
01/19/18	9033	2	Top Line Electric		200.00	
			Totals for 10014430.07		200.00	200.00
10014430.08	Plumbing Contracts			0.00		
01/19/18	9025	2	Forbes Sanitation and Excavation, Inc.		750.00	
			Totals for 10014430.08		750.00	750.00
10014430.09	Extermination Contracts			0.00		
01/04/18	8992	2	Griffin Pest Solutions		1,494.00	
			Totals for 10014430.09		1,494.00	1,494.00
10014430.12	Miscellaneous Contracts			0.00		
01/01/18	8969	2	Larson's Landscaping & Lawncare		157.70	
			Totals for 10014430.12		157.70	157.70
10014433	Employee Benefits - Maint.			0.00		
01/01/18	8971	2	Sun Life Financial		234.69	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/01/18	8972	2	VSP		121.44	
01/04/18	9005	2	Principal Financial Group		704.32	
01/19/18	9034	2	VSP		121.44	
01/31/18	RT4	3	To record payroll transactions per bank statement.		1,588.45	
01/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,707.56	
			Totals for 10014433		6,477.90	6,477.90
10014510	Insurance			0.00		
01/04/18	8980	2	AmTrust North America Inc		642.00	
01/31/18	RT2	3	To record monthly insurance write off.		6,578.08	
			Totals for 10014510		7,220.08	7,220.08
10014520	Payment in Lieu of Taxes			0.00		
01/31/18	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		2,740.00	2,740.00
10014570	Collection Losses			0.00		
01/31/18	302	3	To record balance transfers to bad debt per Jan 2018 Statement of Operations.		12,652.47	
			Totals for 10014570		12,652.47	12,652.47
10014580	Interest Expense			0.00		
01/01/18	8965	2	Byline Bank		5,870.51	
01/04/18	8990	2	Ford Credit		84.39	
			Totals for 10014580		5,954.90	5,954.90
10014800	Depreciation - Current Year			0.00		
01/31/18	PH3	3	To record estimated monthly depreciation expense.		25,210.00	
			Totals for 10014800		25,210.00	25,210.00
10017510	Principal Payments - EPC			0.00		
01/01/18	8965	2	Byline Bank		2,872.84	
			Totals for 10017510		2,872.84	2,872.84
10017511	Principal Payments - F150			0.00		
01/04/18	8990	2	Ford Credit		396.64	
			Totals for 10017511		396.64	396.64
10017590	Operating Expenditures-Contra			0.00		
01/01/18	8965	2	Byline Bank		(2,872.84)	
01/04/18	8990	2	Ford Credit		(396.64)	
			Totals for 10017590		(3,269.48)	(3,269.48)
10019996	Unit Months Leased			0.00		
01/31/18	RT1	3	To record units leased.		196.00	
			Totals for 10019996		196.00	196.00
10019997	Unit Months Leased - Contra			0.00		
01/31/18	RT1	3	To record units leased.		(196.00)	
			Totals for 10019997		(196.00)	(196.00)
10019998	Unit Months Available			0.00		
01/31/18	PH1	3	To record unit months available.		214.00	
			Totals for 10019998		214.00	214.00
10019999	Unit Months Available - Contra			0.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/18	PH1	3	To record unit months available.		(214.00)	
			Totals for 10019999		(214.00)	(214.00)
10173401.1	Operating Grants			0.00		
01/31/18	104	1	501-17 CFP Grant		(5,064.00)	
			Totals for 10173401.1		(5,064.00)	(5,064.00)
10174190.3	Administrative Service Contracts			0.00		
01/19/18	9036	2	Wrike		5,064.00	
			Totals for 10174190.3		5,064.00	5,064.00
15161406	Operations			29,680.00		
			Totals for 15161406		0.00	29,680.00
15161408	Management Improvements			21,200.00		
			Totals for 15161408		0.00	21,200.00
15161410	Administration			21,200.00		
			Totals for 15161410		0.00	21,200.00
15161430	A & E Fees			15,000.00		
			Totals for 15161430		0.00	15,000.00
15161460	Dwelling Structures			56,257.34		
			Totals for 15161460		0.00	56,257.34
15161460.99	Dwelling Structures - Soft Costs			30,032.50		
			Totals for 15161460.99		0.00	30,032.50
15161465	Dwelling Equipment			6,027.00		
			Totals for 15161465		0.00	6,027.00
15161470	Nondwelling Structures			1,475.00		
			Totals for 15161470		0.00	1,475.00
15161475	Non-dwelling Equipment			15,000.00		
			Totals for 15161475		0.00	15,000.00
15161600	CFP Funding			195,871.84		
			Totals for 15161600		0.00	195,871.84
15161699	CFP Funding - Contra			(195,871.84)		
			Totals for 15161699		0.00	(195,871.84)
15169800	CFP Cost - Contra			(195,871.84)		
			Totals for 15169800		0.00	(195,871.84)
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00
15171408	Management Improvements			1,497.41		
01/19/18	9036	2	Wrike		5,064.00	
			Totals for 15171408		5,064.00	6,561.41
15171430	A & E Fees			1,709.11		
			Totals for 15171430		0.00	1,709.11
15171600	CFP Funding			45,605.52		

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/18	104	1	501-17 CFP Grant		5,064.00	
			Totals for 15171600		5,064.00	50,669.52
15171699	CFP Funding - Contra			(45,605.52)		
01/31/18	104	1	501-17 CFP Grant		(5,064.00)	
			Totals for 15171699		(5,064.00)	(50,669.52)
15179800	CFP Cost - Contra			(45,605.52)		
01/19/18	9036	2	Wrike		(5,064.00)	
			Totals for 15179800		(5,064.00)	(50,669.52)
			Report Total			0.00

Net Profit/(Loss)

Current Period	(52,744.80)
Year-to-Date	(52,744.80)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Public Housing Checking - 851620

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.2) at 01/01/18	240,506.31
Activity for the month:	
Total Debits (Deposits and Additions)	98,822.07
Total Credits (Checks and Payments)	(116,540.69)
Unadjusted General Ledger Balance at 01/31/18	222,787.69
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	222,787.69

Bank	
Balance per Bank Statement at 01/31/18	224,950.11
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(2,162.42)
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	222,787.69

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	252,821.38
Cleared Deposits & Additions				
100	01/31/18	Multiple	January Cash Receipts	52,345.48
101	01/31/18	10013401.2	Operating Subsidy	40,094.00
102	01/31/18	10011111.4	Transfer of Interest from MM Savings	4.27
103	01/31/18	10011111.4	Transfer of Funds from MM Savings - CK 1006	1,261.27
104	01/31/18	Multiple	501-17 CFP Grant	5,064.00
105	01/31/18	Multiple	NOW/Sweep Interest Income	53.05
			Total	98,822.07
			Statement Total	98,822.07
			Difference	0.00
Cleared Checks & Payments				
303	01/31/18		To record NSF & fee per Jan 2018 bank statement.	434.00
8956	12/15/17		Pitney Bowes	405.96
8958	12/15/17		Republic Services	1,721.99
8961	12/15/17		Zenk & Associates PC	8,750.00
8963	01/01/18	10014185	AT & T Long Distance	147.00
8964	01/01/18	10014420	Blarney Castle Fleet Program	99.30
8965	01/01/18	Multiple	Byline Bank	8,743.35
8966	01/01/18	10014320	Consumers Energy	7,543.80
8967	01/01/18	10014330	DTE Energy	3,339.48
8968	01/01/18	10014190.5	Equifax	35.85
8969	01/01/18	10014430.12	Larson's Landscaping & Lawncare	157.70
8970	01/01/18	10014130	Mika Meyers PLC	1,857.27
8971	01/01/18	Multiple	Sun Life Financial	627.26
8972	01/01/18	Multiple	VSP	263.88
8973	01/01/18	10014221	[redacted]	100.00
8974	01/01/18	10014221	[redacted]	200.00
8975	01/01/18	10014221	[redacted]	50.00
8976	01/01/18	10014221	[redacted]	200.00
8977	01/01/18	10014320	Consumers Energy	12.02
8978	01/04/18	10012117.13	Alerus Retirement Solutions	70.00
8979	01/04/18	10012117.13	Alerus Retirement Solutions	20.00
8980	01/04/18	10014510	AmTrust North America Inc	642.00
8981	01/04/18	10014185	AT & T	943.49
8982	01/04/18	10014185	AT & T Mobile	962.61
8984	01/04/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
8985	01/04/18	10014230	Charter Business	5,707.50
8986	01/04/18	10014310	City of Manistee	5,081.29
8987	01/04/18	10014320	Consumers Energy	83.58
8988	01/04/18	10014320	Consumers Energy	1,718.58
8990	01/04/18	Multiple	Ford Credit	481.03
8991	01/04/18	10014190.3	Great Lakes Collection Agency	281.19
8992	01/04/18	10014430.09	Griffin Pest Solutions	1,494.00
8993	01/04/18	10012111	Gunberg's Appliances	489.00
8994	01/04/18	10014190.4	Housing Data Systems	200.65
8995	01/04/18	10014420	HD Supply Facilities Mtce	1,006.46
8996	01/04/18	10014170	H.A.A.S., Inc.	686.88
8997	01/04/18	10014430.06	Manistee Cleaning Service	300.00
8998	01/04/18	10014430.01	Manistee Landfill	321.88
8999	01/04/18	Multiple	McCardel Water Conditioning	26.00
9001	01/04/18	10014190.3	Next IT	1,899.04
9002	01/04/18	10014190.5	The PI Company	151.40
9003	01/04/18	Multiple	PNC Bank	662.59
9004	01/04/18	10014190.5	Reserve Account	700.00
9005	01/04/18	Multiple	Principal Financial Group	1,509.10

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description	Amount
9006	01/04/18	10014430.01	Republic Services	1,723.05
9008	01/04/18	10014430.04	Schindler Elevator Corp.	2,305.96
9009	01/04/18	10014190.4	Staples	347.42
9010	01/04/18	10014190.3	US Bank Equipment Finance	782.48
9011	01/04/18	10012114	[redacted]	221.00
9012	01/04/18	10014190.2	MiDEAL	180.00
9013	01/19/18	Multiple	Petty Cash	27.10
9014	01/19/18	10012117.13	Alerus Retirement Solutions	20.00
9015	01/19/18	10012117.13	Alerus Retirement Solutions	70.00
9016	01/19/18	10014185	AT & T Long Distance	57.45
9017	01/19/18	10014420	Auto Value	43.37
9018	01/19/18	10014420	Blarney Castle Fleet Program	327.09
9019	01/19/18	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	143.68
9020	01/19/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
9021	01/19/18	10011122	Consumers Energy	211.16
9022	01/19/18	10014430.02	Custom Sheet Metal & Heating	857.88
9023	01/19/18	10011122	DTE Energy	110.84
9024	01/19/18	10014420	Fastenal Company	1,214.97
9025	01/19/18	10014430.08	Forbes Sanitation and Excavation, Inc.	750.00
9026	01/19/18	10014430.06	Haglund's Floor Covering	240.00
9027	01/19/18	10014190.3	Kushner & Company	50.00
9028	01/19/18	10014430.06	Manistee Cleaning Service	125.00
9029	01/19/18	10014190.3	Next IT	147.94
9030	01/19/18	10014190.5	The PI Company	181.75
9031	01/19/18	10014190.3	Pitney Bowes	404.40
9032	01/19/18	10014430.04	Schindler Elevator Corp.(1/1/18 - 12/31/18)	11,669.04
9033	01/19/18	10014430.07	Top Line Electric	200.00
9034	01/19/18	Multiple	VSP	263.88
9035	01/19/18	10014420	Wahr Hardware, Inc.	145.84
9036	01/19/18	Multiple	Wrike	5,064.00
13201	12/13/17		United Steel Workers	62.17
13202	12/27/17		CMHC - West Shore FSA	190.00
13203	12/27/17		United Steel Workers	69.37
13204	01/10/18	10011111.3	CMHC - West Shore FSA	272.69
13208	01/24/18	10011111.3	CMHC - West Shore FSA	272.69
RT4	01/31/18		To record payroll transactions per bank statement.	25,945.08
RT5	01/31/18		To record SHWF debit for payment of health insurance per bank statement.	9,581.34
RT6	01/31/18		To record MERS contribution per bank statement.	2,197.57
			Total	126,693.34
			Statement Total	126,693.34
			Difference	0.00
			Ending Bank Balance	224,950.11

Reconciled Bank Information

Ending Bank Balance	224,950.11

Open Deposits & Additions

Total	0.00

Open Checks & Payments

8056	11/02/16		[redacted]	202.00
8075	11/02/16		[redacted]	84.00
8386	04/03/17		[redacted]	4.50
8491	05/11/17		Northern Fire & Safety	469.00
8509	06/01/17		[redacted]	183.08
8611	07/20/17		[redacted]	76.00
8625	07/20/17		[redacted]	91.00
8983	01/04/18	10012114	[redacted]	284.00

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description	Amount
8989	01/04/18	10012114	[redacted]	210.00
9007	01/04/18	10012114	[redacted]	379.00
13150	03/08/17		United Steel Workers	3.00
13200	12/13/17		United Steel Workers	3.00
13205	01/10/18	10012117.6	United Steel Workers	3.00
13206	01/10/18	10012117.9	United Steel Workers	71.52
13207	01/11/18	10012117.9	United Steel Workers	34.19
13209	01/24/18	10012117.9	United Steel Workers	65.13
			Total	2,162.42
			Reconciled Bank Balance	222,787.69

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	252,821.38
+ Cleared Deposits & Additions	98,822.07
- Cleared Checks & Payments	126,693.34
Ending Bank Balance	224,950.11
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	2,162.42
Reconciled Bank Balance	222,787.69
General Ledger Information	
Unadjusted General Ledger Balance	222,787.69
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	222,787.69
Unreconciled Amount	0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.3) at 01/01/18	11,498.35
Activity for the month:	
Total Debits (Deposits and Additions)	545.86
Total Credits (Checks and Payments)	(466.91)
Unadjusted General Ledger Balance at 01/31/18	11,577.30
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	11,577.30

Bank	
Balance per Bank Statement at 01/31/18	11,577.30
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	11,577.30

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	11,308.35
Cleared Deposits & Additions					
105	01/31/18		NOW/Sweep Interest Income		0.48
13202	12/27/17		CMHC - West Shore FSA		190.00
13204	01/10/18		CMHC - West Shore FSA		272.69
13208	01/24/18		CMHC - West Shore FSA		272.69
				Total	735.86
				Statement Total	735.86
				Difference	0.00
Cleared Checks & Payments					
RT3	01/31/18		To record HRA transactions per bank statement.		466.91
				Total	466.91
				Statement Total	466.91
				Difference	0.00
				Ending Bank Balance	11,577.30
Reconciled Bank Information					
				Ending Bank Balance	11,577.30
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	11,577.30

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	11,308.35
+ Cleared Deposits & Additions	735.86
- Cleared Checks & Payments	466.91
Ending Bank Balance	11,577.30
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	11,577.30
General Ledger Information	
Unadjusted General Ledger Balance	11,577.30
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	11,577.30
Unreconciled Amount	0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Money Market Savings - 558567

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.4) at 01/01/18	51,050.77
Activity for the month:	
Total Debits (Deposits and Additions)	4.29
Total Credits (Checks and Payments)	(1,265.54)
Unadjusted General Ledger Balance at 01/31/18	49,789.52
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	49,789.52
Bank	
Balance per Bank Statement at 01/31/18	49,789.52
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	49,789.52

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	51,050.77
Cleared Deposits & Additions					
105	01/31/18		NOW/Sweep Interest Income		4.29
				Total	4.29
				Statement Total	4.29
				Difference	0.00
Cleared Checks & Payments					
102	01/31/18		Transfer of Interest from MM Savings		4.27
103	01/31/18		Transfer of Funds from MM Savings - CK 1006		1,261.27
				Total	1,265.54
				Statement Total	1,265.54
				Difference	0.00
				Ending Bank Balance	49,789.52
Reconciled Bank Information					
				Ending Bank Balance	49,789.52
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	49,789.52

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	51,050.77
+ Cleared Deposits & Additions	4.29
- Cleared Checks & Payments	1,265.54
Ending Bank Balance	49,789.52
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	49,789.52
General Ledger Information	
Unadjusted General Ledger Balance	49,789.52
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	49,789.52
Unreconciled Amount	0.00

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Manistee Housing Commission
Low Rent Public Housing
Comparative Statement of Revenue & Expense

	1 Month Ended February 28, 2018	1 Month Ended February 28, 2017	2 Months Ended February 28, 2018	2 Months Ended February 28, 2017
Operating Income				
3110 - Dwelling Rental Revenue	$ 41,683.00	$ 40,097.00	$ 83,752.00	$ 80,525.00
3120 - Tenant Revenue - Excess Utilities	469.15	835.67	1,010.87	1,517.28
3689 - Tenant Revenue - Cable TV	4,609.00	4,669.00	9,373.00	9,241.35
3690 - Tenant Revenue - Other	(669.80)	1,088.66	8,069.77	3,543.16
3401.2 - Operating Subsidy	40,094.00	37,541.00	80,188.00	75,080.00
3610 - Interest Income	50.35	70.45	108.17	156.88
3690.1 - Other Revenue	0.00	0.00	6.44	0.00
3690.4 - Laundry Revenue	1,013.68	0.00	1,980.86	1,004.38
3690.6 - Fraud Recovery Revenue	406.80	0.00	406.80	0.00
Total Operating Income	$ 87,656.18	$ 84,301.78	$ 184,895.91	$ 171,068.05
Operating Expenses				
Routine Expense				
4110 - Administrative Wages	$ 14,404.69	$ 13,147.30	$ 29,014.87	$ 26,300.35
4130 - Legal Expense	893.42	0.00	2,750.69	1,855.60
4150 - Travel Expense	0.00	0.00	0.00	145.90
4170 - Accounting Fees	1,091.88	1,091.88	1,778.76	1,778.76
4182 - Employee Benefits - Admin	7,644.69	6,156.06	15,874.52	13,330.59
4185 - Telephone	1,946.37	1,810.03	4,056.92	3,628.79
4190.2 - Membership Dues and Fees	699.00	0.00	879.00	180.00
4190.3 - Admin Service Contracts	3,204.38	8,258.31	7,092.53	12,026.79
4190.4 - Office Supplies	1,766.78	1,530.62	2,771.46	1,530.62
4190.5 - Other Sundry-Misc.	1,142.23	2,137.91	2,450.31	2,290.06
4221 - Resident Employee Stipend	550.00	540.32	1,100.00	1,140.32
4230 - Contract Costs-Cable & Other	5,930.65	5,481.08	11,638.15	10,704.15
4310 - Water & Sewer	5,166.25	4,826.26	10,247.54	9,694.88
4320 - Electricity	12,822.64	9,419.42	22,180.62	26,978.98
4330 - Gas	4,796.12	4,014.13	8,135.60	8,389.31
4410 - Maintenance Wages	8,298.71	9,374.82	16,970.80	18,061.83
4420 - Materials	3,644.72	3,562.83	6,645.43	6,054.12
4430.01 - Garbage Removal	2,056.31	1,547.96	4,101.24	2,951.83
4430.02 - Heating & Cooling Contracts	0.00	6,192.57	857.88	6,676.49
4430.04 - Elevator Contracts	0.00	596.34	13,975.00	1,192.68
4430.06 - Unit Turnaround Contracts	725.00	2,990.00	1,390.00	2,990.00
4430.07 - Electrical Contracts	0.00	1,152.75	200.00	1,152.75
4430.08 - Plumbing Contracts	0.00	0.00	750.00	150.00
4430.09 - Extermination Contracts	1,459.00	431.00	2,953.00	2,278.00
4430.11 - Routine Maintenance Contracts	1,653.00	0.00	1,653.00	656.20
4430.12 - Miscellaneous Contracts	591.77	1,695.00	749.47	1,770.00
4433 - Employee Benefits - Maint.	6,100.56	6,256.12	12,578.46	13,275.87
4510 - Insurance	7,862.08	6,762.94	15,082.16	13,528.28
4520 - Payment in Lieu of Taxes	2,740.00	3,290.00	5,480.00	6,580.00
4570 - Collection Losses	0.00	0.00	12,652.47	0.00
4580 - Interest Expense	5,937.61	6,129.65	11,892.51	12,273.98
Total Routine Expense	$ 103,127.86	$ 108,395.30	$ 227,902.39	$ 209,567.13

Manistee Housing Commission
Low Rent Public Housing
Comparative Statement of Revenue & Expense

	1 Month Ended February 28, 2018	1 Month Ended February 28, 2017	2 Months Ended February 28, 2018	2 Months Ended February 28, 2017
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Non-Routine Expense	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Operating Expenses	$ 103,127.86	$ 108,395.30	$ 227,902.39	$ 209,567.13
Operating Income (Loss)	$ (15,471.68)	$ (24,093.52)	$ (43,006.48)	$ (38,499.08)
Depreciation Expense				
4800 - Depreciation - Current Year	$ 25,210.00	$ 24,750.00	$ 50,420.00	$ 49,500.00
Total Depreciation Expense	$ 25,210.00	$ 24,750.00	$ 50,420.00	$ 49,500.00
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Total Surplus Credits & Charges	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Capital Expenditures				
7510 - Principal Payments - EPC	$ 2,888.16	$ 2,417.93	$ 5,761.00	$ 4,823.04
7511 - Principal Payments - F150	398.61	375.64	795.25	749.42
7520 - Replacement of Equipment	1,748.00	2,998.30	1,748.00	2,998.30
7590 - Operating Expenditures-Contra	(5,034.77)	(5,791.87)	(8,304.25)	(8,570.76)
Total Capital Expenditures	$ 0.00	$ 0.00	$ 0.00	$ 0.00
HUD Net Income (Loss)	$ (20,506.45)	$ (29,885.39)	$ (51,310.73)	$ (48,079.59)
GAAP Net Income (Loss)	$ (40,681.68)	$ (48,843.52)	$ (93,426.48)	$ (89,008.83)

Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending March 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of March 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	185,162.86
1111.3 - HRA Account		10,257.89
1111.4 - Money Market Savings		49,930.32
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		245,651.07
Receivables		
1122 - Tenants Accounts Receivable		28,038 94
1122.1 - Allowance for Doubtful Accounts-TAR		(27,917.60)
1129 - Accounts Receivable-Other		8.00
Total Receivables		129.34
Other Current Assets		
1211 - Prepaid Insurance		14,101.53
Total Other Current Assets		14,101.53
TOTAL CURRENT ASSETS		259,881.94
NONCURRENT ASSETS		
Fixed Assets		
1400 - Construction in Progress-CFP		2,686.00
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,391,382.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		262,952.30
1400.9 - Furn., Equip., Mach.-Admin		324,286.07
1400.95 - Accumulated Depreciation-ALL		(8,285,664.79)
Total Fixed Assets		2,811,761.25
Other Noncurrent Assets		
1701 - Deferred Outflows		26,772 96
Total Other Noncurrent Assets		26,772 96
TOTAL NONCURRENT ASSETS		2,838,534.21
TOTAL ASSETS	$	3,098,416.15

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IDENTIFYING INFORMATION

Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of March 31, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	42,816.42
2114 - Tenant Security Deposits		46,702.50
2117.12 - FSA Withheld		576.54
2117.5 - Pension Withheld		1,267.52
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		28,414.53
2133 - Capital Lease - 2016 F250 - Current		3,695.81
2135 - Accrued Wages/Payroll Taxes Payable		6,656.92
2135.1 - Accrued Comp. Absences-Current		21,675.11
2137 - Payments in Lieu of Taxes		37,442.76
Total Current Liabilities		190,184.01
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,064,048.65
2135.3 - Accrued Comp. Absences-Non Current		10,588.82
2138 - Net Pension Liability		29,179 00
2139 - Capital Lease - 2016 F250 - Non Current		12,128.50
Total Noncurrent Liabilities		1,115,944.97
TOTAL LIABILITIES		1,306,128.98
EQUITY		
2806.1 - Invested in Capital Assets		1,759,028.37
Unrestricted Net Assets		
2806 - Unrestricted Net Position		159,735.69
2820.00 - HUD Operating Reserve - Memo		82,782 91
2820.01 - HUD Operating Reserve-Contra		(82,782.91)
Current Year Profit/Loss - Public Housing/CFP		(126,476.89)
Total Unrestricted Net Assets		33,258.80
TOTAL EQUITY		1,792,287.17
TOTAL LIABILITIES/EQUITY	$	3,098,416.15

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 3 Months Ended March 31, 2018

	1 Month Ended March 31, 2018	3 Months Ended March 31, 2018	BUDGET	DIFFERENCE
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 43,642.00	$ 127,394.00	$ 513,792	$ 386,398.00
3120 - Tenant Revenue - Excess Utilities	458.25	1,469.12	10,000	8,530.88
3689 - Tenant Revenue - Cable TV	4,800.00	14,173.00	71,712	57,539.00
3690 - Tenant Revenue - Other	905.00	8,974.77	34,500	25,525.23
Total Tenant Rental Revenue	49,805.25	152,010.89	630,004	477,993.11
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	0.00	42,399	42,399.00
3401.2 - Operating Subsidy	40,093.00	120,281.00	492,000	371,719.00
Total HUD PHA Grant Revenue	40,093.00	120,281.00	534,399	414,118.00
Other Revenue				
3610 - Interest Income	51.24	159.41	1,100	940.59
3690.1 - Other Revenue	0.00	6.44	3,000	2,993.56
3690.4 - Laundry Revenue	828.69	2,809.55	11,350	8,540.45
3690.6 - Fraud Recovery Revenue	203.40	610.20	5,000	4,389.80
3690.7 - Management Fee - DVG	0.00	0.00	10,000	10,000.00
Total Other Revenue	1,083.33	3,585.60	30,450	26,864.40
Total Operating Revenue	90,981.58	275,877.49	1,194,853	918,975.51
Operating Expenses				
Administration				
4110 - Administrative Wages	14,343.06	43,357.93	159,881	116,523.07
4130 - Legal Expense	613.85	3,364.54	15,000	11,635.46
4140 - Staff Training	0.00	0.00	2,400	2,400.00
4170 - Accounting Fees	686.88	2,465.64	9,600	7,134.36
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	7,585.68	23,460.20	77,268	53,807.80
4185 - Telephone	2,626.04	6,682.96	22,800	16,117.04
4190.1 - Publications	0.00	0.00	1,000	1,000.00
4190.2 - Membership Dues and Fees	0.00	879.00	1,800	921.00
4190.3 - Admin Service Contracts	3,181.59	10,274.12	58,000	47,725.88
4190.4 - Office Supplies	248.76	3,020.22	8,400	5,379.78
4190.5 - Other Sundry-Misc.	1,500.65	3,950.96	16,800	12,849.04
Total Administration	30,786.51	97,455.57	381,709	284,253.43
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	50	50.00
4221 - Resident Employee Stipend	550.00	1,650.00	6,600	4,950.00
4230 - Contract Costs-Cable & Other	5,930.91	17,569.06	71,168	53,598.94
Total Tenant Services	6,480.91	19,219.06	77,818	58,598.94

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 3 Months Ended March 31, 2018

	1 Month Ended March 31, 2018	3 Months Ended March 31, 2018	BUDGET	DIFFERENCE
Utilities				
4310 - Water & Sewer	4,870.33	15,117.87	58,800	43,682.13
4320 - Electricity	11,729.96	33,910.58	98,000	64,089.42
4330 - Gas	3,874.61	12,010.21	28,800	16,789.79
Total Utilities	20,474.90	61,038.66	185,600	124,561.34
Ordinary Maint. & Operations				
4410 - Maintenance Wages	7,741.48	24,712.28	105,000	80,287.72
4420 - Materials	5,565.63	12,211.06	50,000	37,788.94
4430.01 - Garbage Removal	2,744.53	6,845.77	18,000	11,154.23
4430.02 - Heating & Cooling Contracts	5,853.61	6,711.49	18,000	11,288.51
4430.03 - Snow Removal Contracts	0.00	0.00	100	100.00
4430.04 - Elevator Contracts	0.00	13,975.00	11,700	(2,275.00)
4430.05 - Landscape & Grounds Contracts	0.00	0.00	500	500.00
4430.06 - Unit Turnaround Contracts	3,475.00	4,865.00	10,000	5,135.00
4430.07 - Electrical Contracts	0.00	200.00	2,000	1,800.00
4430.08 - Plumbing Contracts	178.22	928.22	1,500	571.78
4430.09 - Extermination Contracts	1,564.00	4,517.00	12,000	7,483.00
4430.11 - Routine Maintenance Contracts	0.00	1,653.00	4,800	3,147.00
4430.12 - Miscellaneous Contracts	453.02	1,202.49	10,800	9,597.51
4433 - Employee Benefits - Maint.	5,956.36	18,534.82	69,600	51,065.18
4440 - Staff Training-Maintenance	409.00	409.00	1,000	591.00
Total Ordinary Maint. & Oper	33,940.85	96,765.13	315,000	218,234.87
General Expense				
4510 - Insurance	7,195.08	22,277.24	81,000	58,722.76
4520 - Payment in Lieu of Taxes	2,740.00	8,220.00	32,867	24,647.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	0.00	12,652.47	16,800	4,147.53
4580 - Interest Expense	5,920.24	17,812.75	70,280	52,467.25
Total General Expense	15,855.32	60,962.46	202,147	141,184.54
Total Routine Operating Expenses	107,538.49	335,440.88	1,162,274	826,833.12
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	0.00	0.00	0	0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	0.00	0.00	0	0.00
Total Non-Routine Expenses	0.00	0.00	0	0.00
Total Operating Expenses	107,538.49	335,440.88	1,162,274	826,833.12
Operating Income (Loss)	(16,556.91)	(59,563.39)	32,579	92,142.39
Depreciation Expense				
4800 - Depreciation - Current Year	25,210.00	75,630.00	0	(75,630.00)
Total Depreciation Expense	25,210.00	75,630.00	0	(75,630.00)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 3 Months Ended March 31, 2018

	1 Month Ended March 31, 2018	3 Months Ended March 31, 2018	BUDGET	DIFFERENCE
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	2,903.56	8,664.56	37,080	28,415.44
7511 - Principal Payments - F150	400.58	1,195.83	4,890	3,694.17
7520 - Replacement of Equipment	0.00	1,748.00	5,000	3,252.00
7540 - Betterments and Additions	5,781.00	5,781.00	0	(5,781.00)
7590 - Operating Expenditures-Contra	(9,085.14)	(17,389.39)	(46,970)	(29,580.61)
Total Capital Expenditures	0.00	0.00	0	0.00
Other Financial Items				
Total Other Financial Items	0.00	0.00	0	0.00
HUD Net Income (Loss)	$ (25,642.05)	$ (76,952.78)	$ (14,391)	$ 62,561.78
GAAP Net Income (Loss)	$ (41,766.91)	$ (135,193.39)	$ 32,579	$ 167,772.39

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Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 3 Months Ended March 31, 2018

1016	1 Month Ended March 31, 2018	3 Months Ended March 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
Total HUD PHA GRANTS	0.00	0.00
Total Operating Income	0.00	0.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 3 Months Ended March 31, 2018

1017	1 Month Ended March 31, 2018	3 Months Ended March 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	5,699.95	10,763.95
3401.3 - Capital Grants	5,166.50	5,166.50
Total HUD PHA GRANTS	10,866.45	15,930.45
Total Operating Income	10,866.45	15,930.45
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	0.00	5,064.00
4190.5 - Other Sundry-Misc.	2,149.95	2,149.95
Total Administration	2,149.95	7,213.95
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	2,149.95	7,213.95
Net Income/(Loss)	8,716.50	8,716.50

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Manistee Housing Commission

Capital Fund 501-16

Program ID:	1 Month Ended	Cumulative		
MI28P078501-16 **1516**	March 31, 2018	March 31, 2018	BUDGET	DIFFERENCE
Administration				
1406 - Operations	$ 0.00	$ 29,680.00	$ 29,680	$ 0.00
1408 - Management Improvements	0.00	21,200.00	21,200	0.00
1410 - Administration	0.00	21,200.00	21,200	0.00
Total Administration	0.00	72,080.00	72,080	0.00
A & E				
1430 - A & E Fees	0.00	15,000.00	15,000	0.00
Total A & E Fees	0.00	15,000.00	15,000	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	56,257.34	109,918	53,660.66
1460.99 - Dwelling Structures-Soft Costs	0.00	30,032.50	0	(30,032.50)
Total Dwelling Structures	0.00	86,289.84	109,918	23,628.16
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Total Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Total Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Capital Funds Expended	$ 0.00	$ 195,871.84	$ 211,998	$ 16,126.16
1600 - CFP Funding	0.00	195,871.84	211,998	16,126.16
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID:	1 Month Ended	Cumulative		
MI28P078501-17 **1517**	March 31, 2018	March 31, 2018	BUDGET	DIFFERENCE
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399	$ 0.00
1408 - Management Improvements	2,149.95	8,711.36	25,440	16,728.64
1410 - Administration	0.00	0.00	21,199	21,199.00
Total Administration	2,149.95	51,110.36	89,038	37,927.64
A & E				
1430 - A & E Fees	2,686.00	4,395.11	15,000	10,604.89
Total A & E Fees	2,686.00	4,395.11	15,000	10,604.89
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	112,490	112,490.00
Total Dwelling Structures	0.00	0.00	112,490	112,490.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0	0.00
Nondwelling Equipment				
Total Nondwelling Equipment	0.00	0.00	0	0.00
Total Capital Funds Expended	$ 4,835.95	$ 55,505.47	$ 216,528	$ 161,022.53
1600 - CFP Funding	10,866.45	61,535.97	216,528	154,992.03
Over/(Under) Funding	$ 6,030.50	$ 6,030.50	$ 0.00	$ 6,030.50

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Manistee Housing Commission
Cash Disbursements Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/01/18	9098	10011111.2	Alerus Retirement Solutions	(20.00)
03/01/18	9098	10012117.13	Alerus Retirement Solutions	20.00
03/01/18	9099	10011111.2	Alerus Retirement Solutions	(70.00)
03/01/18	9099	10012117.13	Alerus Retirement Solutions	70.00
03/01/18	9100	10011111.2	Bob's Roofing Company, Inc.	(453.02)
03/01/18	9100	10014430.12	Bob's Roofing Company, Inc.	453.02
03/01/18	9101	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
03/01/18	9101	10014190.3	CDM Mobile Shredding, Inc.	45.00
03/01/18	9102	10011111.2	Consumers Energy	(9,553.16)
03/01/18	9102	10014320	Consumers Energy	9,553.16
03/01/18	9103	10011111.2	Consumers Energy	(28.46)
03/01/18	9103	10014320	Consumers Energy	28.46
03/01/18	9104	10011111.2	DTE Energy	(3,874.61)
03/01/18	9104	10014330	DTE Energy	3,874.61
03/01/18	9105	10011111.2	Equifax	(64.75)
03/01/18	9105	10014190.5	Equifax	64.75
03/01/18	9106	10011111.2	Fastenal Company	(1,764.03)
03/01/18	9106	10014420	Fastenal Company	1,764.03
03/01/18	9107	10011111.2	Ford Credit	(481.03)
03/01/18	9107	10012133	Ford Credit	400.58
03/01/18	9107	10014580	Ford Credit	80.45
03/01/18	9107	10017511	Ford Credit	400.58
03/01/18	9107	10017590	Ford Credit	(400.58)
03/01/18	9108	10011111.2	Griffin Pest Solutions	(1,494.00)
03/01/18	9108	10014430.09	Griffin Pest Solutions	1,494.00
03/01/18	9109	10011111.2	HD Supply Facilities Mtce	(181.16)
03/01/18	9109	10014420	HD Supply Facilities Mtce	181.16
03/01/18	9110	10011111.2	Mika Meyers PLC	(613.85)
03/01/18	9110	10014130	Mika Meyers PLC	613.85
03/01/18	9111	10011111.2	Principal Financial Group	(1,509.10)
03/01/18	9111	10014182	Principal Financial Group	804.78
03/01/18	9111	10014433	Principal Financial Group	704.32
03/01/18	9112	10011111.2	Schindler Elevator Corp.	(5,781.00)
03/01/18	9112	10011400.71	Schindler Elevator Corp.	5,781.00
03/01/18	9112	10017540	Schindler Elevator Corp.	5,781.00
03/01/18	9112	10017590	Schindler Elevator Corp.	(5,781.00)
03/01/18	9113	10011111.2	Staples	(110.76)
03/01/18	9113	10014190.4	Staples	110.76
03/01/18	9114	10011111.2	Sun Life Financial	(644.21)
03/01/18	9114	10014182	Sun Life Financial	405.55
03/01/18	9114	10014433	Sun Life Financial	238.66

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Manistee Housing Commission
Cash Disbursements Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/01/18	9115	10011111.2	VSP	(263.88)
03/01/18	9115	10014182	VSP	142.44
03/01/18	9115	10014433	VSP	121.44
03/01/18	9116	10011111.2	Byline Bank	(8,743.35)
03/01/18	9116	10012131	Byline Bank	2,903.56
03/01/18	9116	10014580	Byline Bank	5,839.79
03/01/18	9116	10017510	Byline Bank	2,903.56
03/01/18	9116	10017590	Byline Bank	(2,903.56)
03/01/18	9117	10011111.2	[redacted]	(100.00)
03/01/18	9117	10014221	[redacted]	100.00
03/01/18	9118	10011111.2	[redacted]	(200.00)
03/01/18	9118	10014221	[redacted]	200.00
03/01/18	9119	10011111.2	[redacted]	(50.00)
03/01/18	9119	10014221	[redacted]	50.00
03/01/18	9120	10011111.2	[redacted]	(200.00)
03/01/18	9120	10014221	[redacted]	200.00
03/06/18	9121	10011111.2	City of Manistee	(4,870.33)
03/06/18	9121	10014310	City of Manistee	4,870.33
03/06/18	9122	10011111.2	Custom Sheet Metal & Heating	(475.25)
03/06/18	9122	10014430.02	Custom Sheet Metal & Heating	475.25
03/06/18	9123	10011111.2	Griffin Pest Solutions	(70.00)
03/06/18	9123	10014430.09	Griffin Pest Solutions	70.00
03/06/18	9124	10011111.2	Haglund's Floor Covering	(3,390.00)
03/06/18	9124	10014430.06	Haglund's Floor Covering	3,390.00
03/06/18	9125	10011111.2	H.A.A.S., Inc.	(686.88)
03/06/18	9125	10014170	H.A.A.S., Inc.	686.88
03/06/18	9126	10011111.2	Next IT	(1,720.10)
03/06/18	9126	10014190.3	Next IT	1,720.10
03/06/18	9127	10011111.2	PNC Bank	(805.93)
03/06/18	9127	10014440	PNC Bank	409.00
03/06/18	9127	10014190.5	PNC Bank	396.93
03/06/18	9128	10011111.2	Reserve Account	(700.00)
03/06/18	9128	10014190.5	Reserve Account	700.00
03/06/18	9129	10011111.2	Spicer Group	(2,686.00)
03/06/18	9129	15171430	Spicer Group	2,686.00
03/06/18	9129	15179800	Spicer Group	(2,686.00)
03/06/18	9129	10011400	Spicer Group	2,686.00
03/06/18	9130	10011111.2	US Bank Equipment Finance	(762.33)
03/06/18	9130	10014190.3	US Bank Equipment Finance	762.33
03/07/18	13215	10011111.2	CMHC - West Shore FSA	(272.69)
03/07/18	13215	10011111.3	CMHC - West Shore FSA	272.69

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Manistee Housing Commission
Cash Disbursements Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/07/18	13216	10011111.2	United Steel Workers	(3.00)
03/07/18	13216	10012117.6	United Steel Workers	3.00
03/07/18	13217	10011111.2	United Steel Workers	(62.18)
03/07/18	13217	10012117.9	United Steel Workers	62.18
03/14/18	9131	10011111.2	AT & T Mobile	(699.55)
03/14/18	9131	10014185	AT & T	699.55
03/14/18	9132	10011111.2	Charter Business	(5,930.91)
03/14/18	9132	10014230	Charter Business	5,930.91
03/14/18	9133	10011111.2	Consumers Energy	(76.24)
03/14/18	9133	10014320	Consumers Energy	76.24
03/14/18	9134	10011111.2	Consumers Energy	(104.00)
03/14/18	9134	10011122	Consumers Energy	104.00
03/14/18	9135	10011111.2	Consumers Energy	(118.96)
03/14/18	9135	10011122	Consumers Energy	118.96
03/14/18	9136	10011111.2	DTE Energy	(22.00)
03/14/18	9136	10011122	DTE Energy	22.00
03/14/18	9137	10011111.2	McCardel Water Conditioning	(47.00)
03/14/18	9137	10014190.5	McCardel Water Conditioning	47.00
03/14/18	9138	10011111.2	Republic Services	(1,739.03)
03/14/18	9138	10014430.01	Republic Services	1,739.03
03/14/18	9139	10011111.2	Wahr Hardware, Inc.	(285.92)
03/14/18	9139	10014420	Wahr Hardware, Inc.	285.92
03/14/18	9140	10011111.2	Petty Cash	(10.17)
03/14/18	9140	10014190.5	Petty Cash	10.17
03/19/18	9141	10011111.2	Alerus Retirement Solutions	(20.00)
03/19/18	9141	10012117.13	Alerus Retirement Solutions	20.00
03/19/18	9142	10011111.2	Alerus Retirement Solutions	(70.00)
03/19/18	9142	10012117.13	Alerus Retirement Solutions	70.00
03/19/18	9143	10011111.2	AT & T	(937.07)
03/19/18	9143	10014185	AT & T	937.07
03/19/18	9144	10011111.2	AT & T Long Distance	(153.65)
03/19/18	9144	10014185	AT & T	153.65
03/19/18	9145	10011111.2	Blarney Castle Fleet Program	(145.10)
03/19/18	9145	10014420	Blarney Castle Fleet Program	145.10
03/19/18	9146	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
03/19/18	9146	10014190.3	CDM Mobile Shredding, Inc.	45.00
03/19/18	9147	10011111.2	Consumers Energy	(2,058.85)
03/19/18	9147	10014320	Consumers Energy	2,058.85
03/19/18	9148	10011111.2	Consumers Energy	(13.25)

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Manistee Housing Commission
Cash Disbursements Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/19/18	9148	10014320	Consumers Energy	13.25
03/19/18	9149	10011111.2	Custom Sheet Metal & Heating	(5,378.36)
03/19/18	9149	10014430.02	Custom Sheet Metal & Heating	5,378.36
03/19/18	9150	10011111.2	HD Supply Facilities Mtce	(355.62)
03/19/18	9150	10014420	HD Supply Facilities Mtce	355.62
03/19/18	9151	10011111.2	Jackpine Business Centers	(138.00)
03/19/18	9151	10014190.4	Jackpine Business Centers	138.00
03/19/18	9152	10011111.2	Kushner & Company	(100.55)
03/19/18	9152	10014190.3	Kushner & Company	100.55
03/19/18	9153	10011111.2	Manistee Plumbing Company LLC	(178.22)
03/19/18	9153	10014430.08	Manistee Plumbing Company LLC	178.22
03/19/18	9154	10011111.2	Republic Services	(1,005.50)
03/19/18	9154	10014430.01	Republic Services	1,005.50
03/19/18	9155	10011111.2	Manistee Housing Commission	(138.54)
03/19/18	9155	10011111.4	Manistee Housing Commission	138.54
03/21/18	13218	10011111.2	CMHC - West Shore FSA	(272.69)
03/21/18	13218	10011111.3	CMHC - West Shore FSA	272.69
03/21/18	13219	10011111.2	United Steel Workers	(60.21)
03/21/18	13219	10012117.9	United Steel Workers	60.21
03/23/18	9180	10011111.2	[redacted]	(15.00)
03/23/18	9180	10011122	[redacted]	15.00
03/26/18	9156	10011111.2	Alerus Retirement Solutions	(20.00)
03/26/18	9156	10012117.13	Alerus Retirement Solutions	20.00
03/26/18	9157	10011111.2	Alerus Retirement Solutions	(70.00)
03/26/18	9157	10012117.13	Alerus Retirement Solutions	70.00
03/26/18	9158	10011111.2	AmTrust North America Inc	(617.00)
03/26/18	9158	10014510	AmTrust North America Inc	617.00
03/26/18	9159	10011111.2	AT & T Mobile	(2,985.72)
03/26/18	9159	10014185	AT & T	835.77
03/26/18	9159	10174190.5	AT & T Mobile	2,149.95
03/26/18	9159	15171408	AT & T Mobile	2,149.95
03/26/18	9159	15179800	AT & T Mobile	(2,149.95)
03/26/18	9160	10011111.2	Fastenal Company	(1,200.10)
03/26/18	9160	10014420	Fastenal Company	1,200.10
03/26/18	9161	10011111.2	Manistee Cleaning Service	(85.00)
03/26/18	9161	10014430.06	Manistee Cleaning Service	85.00
03/26/18	9162	10011111.2	Olson Lumber Company	(1,083.21)
03/26/18	9162	10014420	Olson Lumber Company	1,083.21
03/26/18	9163	10011111.2	The PI Company	(265.55)
03/26/18	9163	10014190.5	The PI Company	265.55

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Manistee Housing Commission
Cash Disbursements Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/26/18	9164	10011111.2	Pitney Bowes	(405.96)
03/26/18	9164	10014190.3	Pitney Bowes	405.96
03/26/18	9165	10011111.2	Sherwin-Williams Co.	(550.49)
03/26/18	9165	10014420	Sherwin-Williams Co.	550.49
			Transaction Balance	0.00

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Manistee Housing Commission
Cash Receipts Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/31/18	110	10011111.2	March Cash Receipts	50,642.80
03/31/18	110	10011111.2	March Cash Receipts	632.00
03/31/18	110	10011122	March TAR Collections	(47,748.46)
03/31/18	110	10012114	March Security Deposit Collections	(2,233.50)
03/31/18	110	10013690.4	March Cash Receipts	(828.69)
03/31/18	110	10013690.6	Pymt of Restitution - Wisniewski	(203.40)
03/31/18	110	10011122.1	March Bad Debt Collections	(260.75)
03/31/18	111	10011111.2	Operating Subsidy	40,093.00
03/31/18	111	10013401.2	Operating Subsidy	(40,093.00)
03/31/18	112	10011111.2	501-17 CFP Grant	2,686.00
03/31/18	112	10173401.3	501-17 CFP Grant	(2,686.00)
03/31/18	112	15171600	501-17 CFP Grant	2,686.00
03/31/18	112	15171699	501-17 CFP Grant	(2,686.00)
03/31/18	113	10011111.2	Transfer of Interest from MM Savings	5.73
03/31/18	113	10011111.4	Transfer to Checking	(5.73)
03/31/18	114	10011111.2	501-17 CFP Grant	1,950.00
03/31/18	114	10173401.1	501-17 CFP Grant	(1,950.00)
03/31/18	114	15171600	501-17 CFP Grant	1,950.00
03/31/18	114	15171699	501-17 CFP Grant	(1,950.00)
03/31/18	115	10011111.2	501-17 CFP Grant	6,230.45
03/31/18	115	10173401.1	501-17 CFP Grant	(3,749.95)
03/31/18	115	10173401.3	501-17 CFP Grant	(2,480.50)
03/31/18	115	15171600	501-17 CFP Grant	6,230.45
03/31/18	115	15171699	501-17 CFP Grant	(6,230.45)
03/31/18	116	10011111.2	NOW/Sweep Interest	44.24
03/31/18	116	10011111.3	HRA Interest	0.45
03/31/18	116	10011111.4	MM Savings Interest	6.55
03/31/18	116	10013610	March Interest Income	(51.24)
			Transaction Balance	0.00

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Manistee Housing Commission
Journal Entry Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/31/18	308	10011122	To record charges to tenants per March 2018 Statement of Operations.	49,805.25
03/31/18	308	10013110	To record charges to tenants per March 2018 Statement of Operations.	(43,642.00)
03/31/18	308	10013120	To record charges to tenants per March 2018 Statement of Operations.	(458.25)
03/31/18	308	10013689	To record charges to tenants per March 2018 Statement of Operations.	(4,800.00)
03/31/18	308	10013690	To record charges to tenants per March 2018 Statement of Operations.	(905.00)
03/31/18	309	10011122	To record transfer of security deposit to A/R per March 2018 Statement of Operations.	(240.00)
03/31/18	309	10012114	To record transfer of security deposit to A/R per March 2018 Statement of Operations.	240.00
03/31/18	310	10011122	To record transfer of balance from Bad Debt to A/R per March 2018 Statement of Operations.	88.00
03/31/18	310	10011122.1	To record transfer of balance from Bad Debt to A/R per March 2018 Statement of Operations.	(88.00)
03/31/18	PH1	10019998	To record units available.	214.00
03/31/18	PH1	10019999	To record units available.	(214.00)
03/31/18	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
03/31/18	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
03/31/18	PH3	10014800	To record estimated monthly depreciation expense.	25,210.00
03/31/18	PH3	10011400.95	To record estimated monthly depreciation expense.	(25,210.00)
03/31/18	RT1	10019996	To record units leased.	199.00
03/31/18	RT1	10019997	To record units leased.	(199.00)
03/31/18	RT2	10014510	To record monthly insurance write off.	6,578.08
03/31/18	RT2	10011211	To record monthly insurance write off.	(6,578.08)
03/31/18	RT3	10012117.12	To record HRA transactions per bank statement.	1,270.46
03/31/18	RT3	10014190.5	To record HRA transactions per bank statement.	16.25
03/31/18	RT3	10011111.3	To record HRA transactions per bank statement.	(1,286.71)
03/31/18	RT4	10014110	To record payroll transactions per bank statement.	14,343.06
03/31/18	RT4	10014410	To record payroll transactions per bank statement.	7,741.48
03/31/18	RT4	10012117.4	To record payroll transactions per bank statement.	(1,912.04)
03/31/18	RT4	10012117.5	To record payroll transactions per bank statement.	(1,267.52)
03/31/18	RT4	10012117.6	To record payroll transactions per bank statement.	(3.00)
03/31/18	RT4	10012117.9	To record payroll transactions per bank statement.	(122.39)
03/31/18	RT4	10012117.12	To record payroll transactions per bank statement.	(545.38)
03/31/18	RT4	10012117.13	To record payroll transactions per bank statement.	(180.00)
03/31/18	RT4	10014182	To record payroll transactions per bank statement.	1,670.87
03/31/18	RT4	10014433	To record payroll transactions per bank statement.	1,043.82
03/31/18	RT4	10014190.3	To record payroll transactions per bank statement.	102.65
03/31/18	RT4	10011111.2	To record payroll transactions per bank statement.	(20,871.55)
03/31/18	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,912.04
03/31/18	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,562.04
03/31/18	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,848.12
03/31/18	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(10,322.20)

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Manistee Housing Commission
Journal Entry Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/31/18	RT6	10012117.5	To record MERS contribution per bank statement.	1,303.37
03/31/18	RT6	10011701	To record MERS contribution per bank statement.	920.00
03/31/18	RT6	10011111.2	To record MERS contribution per bank statement.	(2,223.37)
03/31/18	RT7	10012820.00	To record adjustment to Operating Reserve to reflect current month balance.	25,642.05
03/31/18	RT7	10012820.01	To record adjustment to Operating Reserve to reflect current month balance.	(25,642.05)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
March 1, 2018 - March 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			196,448.24		
03/01/18	9098	2	Alerus Retirement Solutions		(20.00)	
03/01/18	9099	2	Alerus Retirement Solutions		(70.00)	
03/01/18	9100	2	Bob's Roofing Company, Inc.		(453.02)	
03/01/18	9101	2	CDM Mobile Shredding, Inc.		(45.00)	
03/01/18	9102	2	Consumers Energy		(9,553.16)	
03/01/18	9103	2	Consumers Energy		(28.46)	
03/01/18	9104	2	DTE Energy		(3,874.61)	
03/01/18	9105	2	Equifax		(64.75)	
03/01/18	9106	2	Fastenal Company		(1,764.03)	
03/01/18	9107	2	Ford Credit		(481.03)	
03/01/18	9108	2	Griffin Pest Solutions		(1,494.00)	
03/01/18	9109	2	HD Supply Facilities Mtce		(181.16)	
03/01/18	9110	2	Mika Meyers PLC		(613.85)	
03/01/18	9111	2	Principal Financial Group		(1,509.10)	
03/01/18	9112	2	Schindler Elevator Corp.		(5,781.00)	
03/01/18	9113	2	Staples		(110.76)	
03/01/18	9114	2	Sun Life Financial		(644.21)	
03/01/18	9115	2	VSP		(263.88)	
03/01/18	9116	2	Byline Bank		(8,743.35)	
03/01/18	9117	2	[redacted]		(100.00)	
03/01/18	9118	2	[redacted]		(200.00)	
03/01/18	9119	2	[redacted]		(50.00)	
03/01/18	9120	2	[redacted]		(200.00)	
03/06/18	9121	2	City of Manistee		(4,870.33)	
03/06/18	9122	2	Custom Sheet Metal & Heating		(475.25)	
03/06/18	9123	2	Griffin Pest Solutions		(70.00)	
03/06/18	9124	2	Haglund's Floor Covering		(3,390.00)	
03/06/18	9125	2	H.A.A.S., Inc.		(686.88)	
03/06/18	9126	2	Next IT		(1,720.10)	
03/06/18	9127	2	PNC Bank		(805.93)	
03/06/18	9128	2	Reserve Account		(700.00)	
03/06/18	9129	2	Spicer Group		(2,686.00)	
03/06/18	9130	2	US Bank Equipment Finance		(762.33)	
03/07/18	13215	2	CMHC - West Shore FSA		(272.69)	
03/07/18	13216	2	United Steel Workers		(3.00)	
03/07/18	13217	2	United Steel Workers		(62.18)	
03/14/18	9131	2	AT & T Mobile		(699.55)	
03/14/18	9132	2	Charter Business		(5,930.91)	
03/14/18	9133	2	Consumers Energy		(76.24)	
03/14/18	9134	2	Consumers Energy		(104.00)	
03/14/18	9135	2	Consumers Energy		(118.96)	
03/14/18	9136	2	DTE Energy		(22.00)	
03/14/18	9137	2	McCardel Water Conditioning		(47.00)	
03/14/18	9138	2	Republic Services		(1,739.03)	
03/14/18	9139	2	Wahr Hardware, Inc.		(285.92)	
03/14/18	9140	2	Petty Cash		(10.17)	
03/19/18	9141	2	Alerus Retirement Solutions		(20.00)	
03/19/18	9142	2	Alerus Retirement Solutions		(70.00)	
03/19/18	9143	2	AT & T		(937.07)	
03/19/18	9144	2	AT & T Long Distance		(153.65)	
03/19/18	9145	2	Blarney Castle Fleet Program		(145.10)	
03/19/18	9146	2	CDM Mobile Shredding, Inc.		(45.00)	
03/19/18	9147	2	Consumers Energy		(2,058.85)	
03/19/18	9148	2	Consumers Energy		(13.25)	
03/19/18	9149	2	Custom Sheet Metal & Heating		(5,378.36)	
03/19/18	9150	2	HD Supply Facilities Mtce		(355.62)	
03/19/18	9151	2	Jackpine Business Centers		(138.00)	

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Manistee Housing Commission
General Ledger
March 1, 2018 - March 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/19/18	9152	2	Kushner & Company		(100.55)	
03/19/18	9153	2	Manistee Plumbing Company LLC		(178.22)	
03/19/18	9154	2	Republic Services		(1,005.50)	
03/19/18	9155	2	Manistee Housing Commission		(138.54)	
03/21/18	13218	2	CMHC - West Shore FSA		(272.69)	
03/21/18	13219	2	United Steel Workers		(60.21)	
03/23/18	9180	2	[redacted]		(15.00)	
03/26/18	9156	2	Alerus Retirement Solutions		(20.00)	
03/26/18	9157	2	Alerus Retirement Solutions		(70.00)	
03/26/18	9158	2	AmTrust North America Inc		(617.00)	
03/26/18	9159	2	AT & T Mobile		(2,985.72)	
03/26/18	9160	2	Fastenal Company		(1,200.10)	
03/26/18	9161	2	Manistee Cleaning Service		(85.00)	
03/26/18	9162	2	Olson Lumber Company		(1,083.21)	
03/26/18	9163	2	The PI Company		(265.55)	
03/26/18	9164	2	Pitney Bowes		(405.96)	
03/26/18	9165	2	Sherwin-Williams Co.		(550.49)	
03/31/18	110	1	March Cash Receipts		50,642.80	
03/31/18	110	1	March Cash Receipts		632.00	
03/31/18	111	1	Operating Subsidy		40,093.00	
03/31/18	112	1	501-17 CFP Grant		2,686.00	
03/31/18	113	1	Transfer of Interest from MM Savings		5.73	
03/31/18	114	1	501-17 CFP Grant		1,950.00	
03/31/18	115	1	501-17 CFP Grant		6,230.45	
03/31/18	116	1	NOW/Sweep Interest		44.24	
03/31/18	RT4	3	To record payroll transactions per bank statement.		(20,871.55)	
03/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(10,322.20)	
03/31/18	RT6	3	To record MERS contribution per bank statement.		(2,223.37)	
			Totals for 10011111.2		(11,285.38)	185,162.86
10011111.3	HRA Account			10,998.77		
03/07/18	13215	2	CMHC - West Shore FSA		272.69	
03/21/18	13218	2	CMHC - West Shore FSA		272.69	
03/31/18	116	1	HRA Interest		0.45	
03/31/18	RT3	3	To record HRA transactions per bank statement.		(1,286.71)	
			Totals for 10011111.3		(740.88)	10,257.89
10011111.4	Money Market Savings			49,790.96		
03/19/18	9155	2	Manistee Housing Commission		138.54	
03/31/18	113	1	Transfer to Checking		(5.73)	
03/31/18	116	1	MM Savings Interest		6.55	
			Totals for 10011111.4		139.36	49,930.32
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00
10011122	Tenants Accounts Receivable			25,874.19		
03/14/18	9134	2	Consumers Energy		104.00	
03/14/18	9135	2	Consumers Energy		118.96	
03/14/18	9136	2	DTE Energy		22.00	
03/23/18	9180	2	[redacted]		15.00	
03/31/18	110	1	March TAR Collections		(47,748.46)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/18	308	3	To record charges to tenants per March 2018 Statement of Operations.		49,805.25	
03/31/18	309	3	To record transfer of security deposit to A/R per March 2018 Statement of Operations.		(240.00)	
03/31/18	310	3	To record transfer of balance from Bad Debt to A/R per March 2018 Statement of Operations.		88.00	
			Totals for 10011122		2,164.75	28,038.94
10011122.1	Allowance for Doubtful Accounts-TAR			(27,568.85)		
03/31/18	110	1	March Bad Debt Collections		(260.75)	
03/31/18	310	3	To record transfer of balance from Bad Debt to A/R per March 2018 Statement of Operations.		(88.00)	
			Totals for 10011122.1		(348.75)	(27,917.60)
10011129	Accounts Receivable-Other			8.00		
			Totals for 10011129		0.00	8.00
10011211	Prepaid Insurance			20,679.61		
03/31/18	RT2	3	To record monthly insurance write off.		(6,578.08)	
			Totals for 10011211		(6,578.08)	14,101.53
10011400	Construction in Progress-CFP			0.00		
03/06/18	9129	2	Spicer Group		2,686.00	
			Totals for 10011400		2,686.00	2,686.00
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,385,601.21		
03/01/18	9112	2	Schindler Elevator Corp.		5,781.00	
			Totals for 10011400.71		5,781.00	5,391,382.21
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			262,952.30		
			Totals for 10011400.8		0.00	262,952.30
10011400.9	Furn., Equip., Mach.-Admin			324,286.07		
			Totals for 10011400.9		0.00	324,286.07
10011400.95	Accumulated Depreciation-ALL			(8,260,454.79)		
03/31/18	PH3	3	To record estimated monthly depreciation expense.		(25,210.00)	
			Totals for 10011400.95		(25,210.00)	(8,285,664.79)
10011701	Deferred Outflows			25,852.96		
03/31/18	RT6	3	To record MERS contribution per bank statement.		920.00	
			Totals for 10011701		920.00	26,772.96

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Manistee Housing Commission
General Ledger
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10012111	Vendors and Contractors			(42,816.42)		
			Totals for 10012111		0.00	(42,816.42)
10012114	Tenant Security Deposits			(44,709.00)		
03/31/18	110	1	March Security Deposit Collections		(2,233.50)	
03/31/18	309	3	To record transfer of security deposit to A/R per March 2018 Statement of Operations.		240.00	
			Totals for 10012114		(1,993.50)	(46,702.50)
10012117.12	FSA Withheld			(1,301.62)		
03/31/18	RT3	3	To record HRA transactions per bank statement.		1,270.46	
03/31/18	RT4	3	To record payroll transactions per bank statement.		(545.38)	
			Totals for 10012117.12		725.08	(576.54)
10012117.13	MERS HCSP Withheld			(90.00)		
03/01/18	9098	2	Alerus Retirement Solutions		20.00	
03/01/18	9099	2	Alerus Retirement Solutions		70.00	
03/19/18	9141	2	Alerus Retirement Solutions		20.00	
03/19/18	9142	2	Alerus Retirement Solutions		70.00	
03/26/18	9156	2	Alerus Retirement Solutions		20.00	
03/26/18	9157	2	Alerus Retirement Solutions		70.00	
03/31/18	RT4	3	To record payroll transactions per bank statement.		(180.00)	
			Totals for 10012117.13		90.00	0.00
10012117.4	125 Medical Withheld			0.00		
03/31/18	RT4	3	To record payroll transactions per bank statement.		(1,912.04)	
03/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,912.04	
			Totals for 10012117.4		0.00	0.00
10012117.5	Pension Withheld			(1,303.37)		
03/31/18	RT4	3	To record payroll transactions per bank statement.		(1,267.52)	
03/31/18	RT6	3	To record MERS contribution per bank statement.		1,303.37	
			Totals for 10012117.5		35.85	(1,267.52)
10012117.6	PAC Withheld			0.00		
03/07/18	13216	2	United Steel Workers		3.00	
03/31/18	RT4	3	To record payroll transactions per bank statement.		(3.00)	
			Totals for 10012117.6		0.00	0.00
10012117.9	Union Dues Withheld			0.00		
03/07/18	13217	2	United Steel Workers		62.18	
03/21/18	13219	2	United Steel Workers		60.21	
03/31/18	RT4	3	To record payroll transactions per bank statement.		(122.39)	
			Totals for 10012117.9		0.00	0.00
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)
10012131	EPC Loan - Current			(31,318.09)		
03/01/18	9116	2	Byline Bank		2,903.56	
			Totals for 10012131		2,903.56	(28,414.53)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10012132	EPC Loan - Noncurrent			(1,064,048.65)		
			Totals for 10012132		0.00	(1,064,048.65)
10012133	Capital Lease - 2016 F250 - Current			(4,096.39)		
03/01/18	9107	2	Ford Credit		400.58	
			Totals for 10012133		400.58	(3,695.81)
10012135	Accrued Salaries and Wages			(6,656.92)		
			Totals for 10012135		0.00	(6,656.92)
10012135.1	Accrued Comp. Absences-Current			(21,675.11)		
			Totals for 10012135.1		0.00	(21,675.11)
10012135.3	Accrued Comp. Absences-Non Current			(10,588.82)		
			Totals for 10012135.3		0.00	(10,588.82)
10012137	Payments in Lieu of Taxes			(34,702.76)		
03/31/18	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	
			Totals for 10012137		(2,740.00)	(37,442.76)
10012138	Net Pension Liability			(29,179.00)		
			Totals for 10012138		0.00	(29,179.00)
10012139	Capital Lease - 2016 F250 - Non Current			(12,128.50)		
			Totals for 10012139		0.00	(12,128.50)
10012806	Unrestricted Net Position			(159,735.69)		
			Totals for 10012806		0.00	(159,735.69)
10012806.1	Invested in Capital Assets			(1,759,028.37)		
			Totals for 10012806.1		0.00	(1,759,028.37)
10012820.00	HUD Operating Reserve - Memo			(108,424.96)		
03/31/18	RT7	3	To record adjustment to Operating Reserve to reflect current month balance.		25,642.05	
			Totals for 10012820.00		25,642.05	(82,782.91)
10012820.01	HUD Operating Reserve-Contra			108,424.96		
03/31/18	RT7	3	To record adjustment to Operating Reserve to reflect current month balance.		(25,642.05)	
			Totals for 10012820.01		(25,642.05)	82,782.91
10013110	Dwelling Rental Revenue			(83,752.00)		
03/31/18	308	3	To record charges to tenants per March 2018 Statement of Operations.		(43,642.00)	
			Totals for 10013110		(43,642.00)	(127,394.00)
10013120	Tenant Revenue - Excess Utilities			(1,010.87)		
03/31/18	308	3	To record charges to tenants per March 2018 Statement of Operations.		(458.25)	
			Totals for 10013120		(458.25)	(1,469.12)
10013401.2	Operating Subsidy			(80,188.00)		
03/31/18	111	1	Operating Subsidy		(40,093.00)	
			Totals for 10013401.2		(40,093.00)	(120,281.00)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10013610	Interest Income			(108.17)		
03/31/18	116	1	March Interest Income		(51.24)	
			Totals for 10013610		(51.24)	(159.41)
10013689	Tenant Revenue - Cable TV			(9,373.00)		
03/31/18	308	3	To record charges to tenants per March 2018 Statement of Operations.		(4,800.00)	
			Totals for 10013689		(4,800.00)	(14,173.00)
10013690	Tenant Revenue - Other			(8,069.77)		
03/31/18	308	3	To record charges to tenants per March 2018 Statement of Operations.		(905.00)	
			Totals for 10013690		(905.00)	(8,974.77)
10013690.1	Other Revenue			(6.44)		
			Totals for 10013690.1		0.00	(6.44)
10013690.4	Laundry Revenue			(1,980.86)		
03/31/18	110	1	March Cash Receipts		(828.69)	
			Totals for 10013690.4		(828.69)	(2,809.55)
10013690.6	Fraud Recovery Revenue			(406.80)		
03/31/18	110	1	Pymt of Restitution - Wisniewski		(203.40)	
			Totals for 10013690.6		(203.40)	(610.20)
10014110	Administrative Wages			29,014.87		
03/31/18	RT4	3	To record payroll transactions per bank statement.		14,343.06	
			Totals for 10014110		14,343.06	43,357.93
10014130	Legal Expense			2,750.69		
03/01/18	9110	2	Mika Meyers PLC		613.85	
			Totals for 10014130		613.85	3,364.54
10014170	Accounting Fees			1,778.76		
03/06/18	9125	2	H.A.A.S., Inc.		686.88	
			Totals for 10014170		686.88	2,465.64
10014182	Employee Benefits - Admin			15,874.52		
03/01/18	9111	2	Principal Financial Group		804.78	
03/01/18	9114	2	Sun Life Financial		405.55	
03/01/18	9115	2	VSP		142.44	
03/31/18	RT4	3	To record payroll transactions per bank statement.		1,670.87	
03/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,562.04	
			Totals for 10014182		7,585.68	23,460.20
10014185	Telephone			4,056.92		
03/14/18	9131	2	AT & T		699.55	
03/19/18	9143	2	AT & T		937.07	
03/19/18	9144	2	AT & T		153.65	
03/26/18	9159	2	AT & T		835.77	
			Totals for 10014185		2,626.04	6,682.96
10014190.2	Membership Dues and Fees			879.00		
			Totals for 10014190.2		0.00	879.00
10014190.3	Admin Service Contracts			7,092.53		
03/01/18	9101	2	CDM Mobile Shredding, Inc.		45.00	

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

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/06/18	9126	2	Next IT		1,720.10	
03/06/18	9130	2	US Bank Equipment Finance		762.33	
03/19/18	9146	2	CDM Mobile Shredding, Inc.		45.00	
03/19/18	9152	2	Kushner & Company		100.55	
03/26/18	9164	2	Pitney Bowes		405.96	
03/31/18	RT4	3	To record payroll transactions per bank statement.		102.65	
			Totals for 10014190.3		3,181.59	10,274.12
10014190.4	Office Supplies			2,771.46		
03/01/18	9113	2	Staples		110.76	
03/19/18	9151	2	Jackpine Business Centers		138.00	
			Totals for 10014190.4		248.76	3,020.22
10014190.5	Other Sundry-Misc.			2,450.31		
03/01/18	9105	2	Equifax		64.75	
03/06/18	9127	2	PNC Bank		396.93	
03/06/18	9128	2	Reserve Account		700.00	
03/14/18	9137	2	McCardel Water Conditioning		47.00	
03/14/18	9140	2	Petty Cash		10.17	
03/26/18	9163	2	The PI Company		265.55	
03/31/18	RT3	3	To record HRA transactions per bank statement.		16.25	
			Totals for 10014190.5		1,500.65	3,950.96
10014221	Resident Employee Stipend			1,100.00		
03/01/18	9117	2	[redacted]		100.00	
03/01/18	9118	2	[redacted]		200.00	
03/01/18	9119	2	[redacted]		50.00	
03/01/18	9120	2	[redacted]		200.00	
			Totals for 10014221		550.00	1,650.00
10014230	Contract Costs-Cable & Other			11,638.15		
03/14/18	9132	2	Charter Business		5,930.91	
			Totals for 10014230		5,930.91	17,569.06
10014310	Water & Sewer			10,247.54		
03/06/18	9121	2	City of Manistee		4,870.33	
			Totals for 10014310		4,870.33	15,117.87
10014320	Electricity			22,180.62		
03/01/18	9102	2	Consumers Energy		9,553.16	
03/01/18	9103	2	Consumers Energy		28.46	
03/14/18	9133	2	Consumers Energy		76.24	
03/19/18	9147	2	Consumers Energy		2,058.85	
03/19/18	9148	2	Consumers Energy		13.25	
			Totals for 10014320		11,729.96	33,910.58
10014330	Gas			8,135.60		
03/01/18	9104	2	DTE Energy		3,874.61	
			Totals for 10014330		3,874.61	12,010.21
10014410	Maintenance Wages			16,970.80		
03/31/18	RT4	3	To record payroll transactions per bank statement.		7,741.48	
			Totals for 10014410		7,741.48	24,712.28
10014420	Materials			6,645.43		
03/01/18	9106	2	Fastenal Company		1,764.03	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/01/18	9109	2	HD Supply Facilities Mtce		181.16	
03/14/18	9139	2	Wahr Hardware, Inc.		285.92	
03/19/18	9145	2	Blarney Castle Fleet Program		145.10	
03/19/18	9150	2	HD Supply Facilities Mtce		355.62	
03/26/18	9160	2	Fastenal Company		1,200.10	
03/26/18	9162	2	Olson Lumber Company		1,083.21	
03/26/18	9165	2	Sherwin-Williams Co.		550.49	
			Totals for 10014420		5,565.63	12,211.06
10014430.01	Garbage Removal			4,101.24		
03/14/18	9138	2	Republic Services		1,739.03	
03/19/18	9154	2	Republic Services		1,005.50	
			Totals for 10014430.01		2,744.53	6,845.77
10014430.02	Heating & Cooling Contracts			857.88		
03/06/18	9122	2	Custom Sheet Metal & Heating		475.25	
03/19/18	9149	2	Custom Sheet Metal & Heating		5,378.36	
			Totals for 10014430.02		5,853.61	6,711.49
10014430.04	Elevator Contracts			13,975.00		
			Totals for 10014430.04		0.00	13,975.00
10014430.06	Unit Turnaround Contracts			1,390.00		
03/06/18	9124	2	Haglund's Floor Covering		3,390.00	
03/26/18	9161	2	Manistee Cleaning Service		85.00	
			Totals for 10014430.06		3,475.00	4,865.00
10014430.07	Electrical Contracts			200.00		
			Totals for 10014430.07		0.00	200.00
10014430.08	Plumbing Contracts			750.00		
03/19/18	9153	2	Manistee Plumbing Company LLC		178.22	
			Totals for 10014430.08		178.22	928.22
10014430.09	Extermination Contracts			2,953.00		
03/01/18	9108	2	Griffin Pest Solutions		1,494.00	
03/06/18	9123	2	Griffin Pest Solutions		70.00	
			Totals for 10014430.09		1,564.00	4,517.00
10014430.11	Routine Maintenance Contracts			1,653.00		
			Totals for 10014430.11		0.00	1,653.00
10014430.12	Miscellaneous Contracts			749.47		
03/01/18	9100	2	Bob's Roofing Company, Inc.		453.02	
			Totals for 10014430.12		453.02	1,202.49
10014433	Employee Benefits - Maint.			12,578.46		
03/01/18	9111	2	Principal Financial Group		704.32	
03/01/18	9114	2	Sun Life Financial		238.66	
03/01/18	9115	2	VSP		121.44	
03/31/18	RT4	3	To record payroll transactions per bank statement.		1,043.82	
03/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,848.12	
			Totals for 10014433		5,956.36	18,534.82
10014440	Staff Training-Maintenance			0.00		
03/06/18	9127	2	PNC Bank		409.00	
			Totals for 10014440		409.00	409.00

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014510	Insurance			15,082.16		
03/26/18	9158	2	AmTrust North America Inc		617.00	
03/31/18	RT2	3	To record monthly insurance write off.		6,578.08	
			Totals for 10014510		7,195.08	22,277.24
10014520	Payment in Lieu of Taxes			5,480.00		
03/31/18	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		2,740.00	8,220.00
10014570	Collection Losses			12,652.47		
			Totals for 10014570		0.00	12,652.47
10014580	Interest Expense			11,892.51		
03/01/18	9107	2	Ford Credit		80.45	
03/01/18	9116	2	Byline Bank		5,839.79	
			Totals for 10014580		5,920.24	17,812.75
10014800	Depreciation - Current Year			50,420.00		
03/31/18	PH3	3	To record estimated monthly depreciation expense.		25,210.00	
			Totals for 10014800		25,210.00	75,630.00
10017510	Principal Payments - EPC			5,761.00		
03/01/18	9116	2	Byline Bank		2,903.56	
			Totals for 10017510		2,903.56	8,664.56
10017511	Principal Payments - F150			795.25		
03/01/18	9107	2	Ford Credit		400.58	
			Totals for 10017511		400.58	1,195.83
10017520	Replacement of Equipment			1,748.00		
			Totals for 10017520		0.00	1,748.00
10017540	Betterments and Additions			0.00		
03/01/18	9112	2	Schindler Elevator Corp.		5,781.00	
			Totals for 10017540		5,781.00	5,781.00
10017590	Operating Expenditures-Contra			(8,304.25)		
03/01/18	9107	2	Ford Credit		(400.58)	
03/01/18	9112	2	Schindler Elevator Corp.		(5,781.00)	
03/01/18	9116	2	Byline Bank		(2,903.56)	
			Totals for 10017590		(9,085.14)	(17,389.39)
10019996	Unit Months Leased			389.00		
03/31/18	RT1	3	To record units leased.		199.00	
			Totals for 10019996		199.00	588.00
10019997	Unit Months Leased - Contra			(389.00)		
03/31/18	RT1	3	To record units leased.		(199.00)	
			Totals for 10019997		(199.00)	(588.00)
10019998	Unit Months Available			428.00		
03/31/18	PH1	3	To record units available.		214.00	
			Totals for 10019998		214.00	642.00
10019999	Unit Months Available - Contra			(428.00)		
03/31/18	PH1	3	To record units available.		(214.00)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10019999		(214.00)	(642.00)
10173401.1	Operating Grants			(5,064.00)		
03/31/18	114	1	501-17 CFP Grant		(1,950.00)	
03/31/18	115	1	501-17 CFP Grant		(3,749.95)	
			Totals for 10173401.1		(5,699.95)	(10,763.95)
10173401.3	Capital Grants			0.00		
03/31/18	112	1	501-17 CFP Grant		(2,686.00)	
03/31/18	115	1	501-17 CFP Grant		(2,480.50)	
			Totals for 10173401.3		(5,166.50)	(5,166.50)
10174190.3	Administrative Service Contracts			5,064.00		
			Totals for 10174190.3		0.00	5,064.00
10174190.5	Other Sundry-Misc.			0.00		
03/26/18	9159	2	AT & T Mobile		2,149.95	
			Totals for 10174190.5		2,149.95	2,149.95
15161406	Operations			29,680.00		
			Totals for 15161406		0.00	29,680.00
15161408	Management Improvements			21,200.00		
			Totals for 15161408		0.00	21,200.00
15161410	Administration			21,200.00		
			Totals for 15161410		0.00	21,200.00
15161430	A & E Fees			15,000.00		
			Totals for 15161430		0.00	15,000.00
15161460	Dwelling Structures			56,257.34		
			Totals for 15161460		0.00	56,257.34
15161460.99	Dwelling Structures - Soft Costs			30,032.50		
			Totals for 15161460.99		0.00	30,032.50
15161465	Dwelling Equipment			6,027.00		
			Totals for 15161465		0.00	6,027.00
15161470	Nondwelling Structures			1,475.00		
			Totals for 15161470		0.00	1,475.00
15161475	Non-dwelling Equipment			15,000.00		
			Totals for 15161475		0.00	15,000.00
15161600	CFP Funding			195,871.84		
			Totals for 15161600		0.00	195,871.84
15161699	CFP Funding - Contra			(195,871.84)		
			Totals for 15161699		0.00	(195,871.84)
15169800	CFP Cost - Contra			(195,871.84)		
			Totals for 15169800		0.00	(195,871.84)
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00

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Manistee Housing Commission
General Ledger
March 1, 2018 - March 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
15171408	Management Improvements			6,561.41		
03/26/18	9159	2	AT & T Mobile		2,149.95	
			Totals for 15171408		2,149.95	8,711.36
15171430	A & E Fees			1,709.11		
03/06/18	9129	2	Spicer Group		2,686.00	
			Totals for 15171430		2,686.00	4,395.11
15171600	CFP Funding			50,669.52		
03/31/18	112	1	501-17 CFP Grant		2,686.00	
03/31/18	114	1	501-17 CFP Grant		1,950.00	
03/31/18	115	1	501-17 CFP Grant		6,230.45	
			Totals for 15171600		10,866.45	61,535.97
15171699	CFP Funding - Contra			(50,669.52)		
03/31/18	112	1	501-17 CFP Grant		(2,686.00)	
03/31/18	114	1	501-17 CFP Grant		(1,950.00)	
03/31/18	115	1	501-17 CFP Grant		(6,230.45)	
			Totals for 15171699		(10,866.45)	(61,535.97)
15179800	CFP Cost - Contra			(50,669.52)		
03/06/18	9129	2	Spicer Group		(2,686.00)	
03/26/18	9159	2	AT & T Mobile		(2,149.95)	
			Totals for 15179800		(4,835.95)	(55,505.47)
			Report Total			0.00

Net Profit/(Loss)	
Current Period	(33,050.41)
Year-to-Date	(126,476.89)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Public Housing Checking - 851620
March 1, 2018 - March 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.2) at 03/01/18	196,448.24
Activity for the month:	
Total Debits (Deposits and Additions)	102,284.22
Total Credits (Checks and Payments)	(113,569.60)
Unadjusted General Ledger Balance at 03/31/18	185,162.86
Total Adjustments	0.00
Reconciled General Ledger Balance at 03/31/18	185,162.86

Bank	
Balance per Bank Statement at 03/31/18	187,465.05
Total Additions (Deposits and Additions in Transit)	632.00
Total Subtractions (Checks and Payments in Transit)	(2,934.19)
Total Bank Errors	0.00
Adjusted Bank Balance at 03/31/18	185,162.86

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

March 1, 2018 - March 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	197,978.74
Cleared Deposits & Additions				
110	03/31/18	Multiple	March Cash Receipts	50,642.80
111	03/31/18	10013401.2	Operating Subsidy	40,093.00
112	03/31/18	Multiple	501-17 CFP Grant	2,686.00
113	03/31/18	10011111.4	Transfer of Interest from MM Savings	5.73
114	03/31/18	Multiple	501-17 CFP Grant	1,950.00
115	03/31/18	Multiple	501-17 CFP Grant	6,230.45
116	03/31/18	Multiple	NOW/Sweep Interest	44.24
			Total	101,652.22
			Statement Total	101,652.22
			Difference	0.00
Cleared Checks & Payments				
9098	03/01/18	10012117.13	Alerus Retirement Solutions	20.00
9099	03/01/18	10012117.13	Alerus Retirement Solutions	70.00
9100	03/01/18	10014430.12	Bob's Roofing Company, Inc.	453.02
9101	03/01/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
9102	03/01/18	10014320	Consumers Energy	9,553.16
9103	03/01/18	10014320	Consumers Energy	28.46
9104	03/01/18	10014330	DTE Energy	3,874.61
9105	03/01/18	10014190.5	Equifax	64.75
9106	03/01/18	10014420	Fastenal Company	1,764.03
9107	03/01/18	Multiple	Ford Credit	481.03
9108	03/01/18	10014430.09	Griffin Pest Solutions	1,494.00
9109	03/01/18	10014420	HD Supply Facilities Mtce	181.16
9110	03/01/18	10014130	Mika Meyers PLC	613.85
9111	03/01/18	Multiple	Principal Financial Group	1,509.10
9112	03/01/18	Multiple	Schindler Elevator Corp.	5,781.00
9113	03/01/18	10014190.4	Staples	110.76
9114	03/01/18	Multiple	Sun Life Financial	644.21
9115	03/01/18	Multiple	VSP	263.88
9116	03/01/18	Multiple	Byline Bank	8,743.35
9117	03/01/18	10014221	[redacted]	100.00
9118	03/01/18	10014221	[redacted]	200.00
9119	03/01/18	10014221	[redacted]	50.00
9120	03/01/18	10014221	[redacted]	200.00
9121	03/06/18	10014310	City of Manistee	4,870.33
9122	03/06/18	10014430.02	Custom Sheet Metal & Heating	475.25
9123	03/06/18	10014430.09	Griffin Pest Solutions	70.00
9124	03/06/18	10014430.06	Haglund's Floor Covering	3,390.00
9125	03/06/18	10014170	H.A.A.S., Inc.	686.88
9126	03/06/18	10014190.3	Next IT	1,720.10
9127	03/06/18	Multiple	PNC Bank	805.93
9128	03/06/18	10014190.5	Reserve Account	700.00
9129	03/06/18	Multiple	Spicer Group	2,686.00
9130	03/06/18	10014190.3	US Bank Equipment Finance	762.33
9131	03/14/18	10014185	AT & T Mobile	699.55
9132	03/14/18	10014230	Charter Business	5,930.91
9133	03/14/18	10014320	Consumers Energy	76.24
9134	03/14/18	10011122	Consumers Energy	104.00
9135	03/14/18	10011122	Consumers Energy	118.96
9136	03/14/18	10011122	DTE Energy	22.00
9137	03/14/18	Multiple	McCardel Water Conditioning	47.00
9138	03/14/18	10014430.01	Republic Services	1,739.03
9139	03/14/18	10014420	Wahr Hardware, Inc.	285.92
9140	03/14/18	Multiple	Petty Cash	10.17

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

March 1, 2018 - March 31, 2018

Reference	Date	GL Account	Description	Amount
9141	03/19/18	10012117.13	Alerus Retirement Solutions	20.00
9142	03/19/18	10012117.13	Alerus Retirement Solutions	70.00
9143	03/19/18	10014185	AT & T	937.07
9144	03/19/18	10014185	AT & T Long Distance	153.65
9145	03/19/18	10014420	Blarney Castle Fleet Program	145.10
9146	03/19/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
9147	03/19/18	10014320	Consumers Energy	2,058.85
9148	03/19/18	10014320	Consumers Energy	13.25
9149	03/19/18	10014430.02	Custom Sheet Metal & Heating	5,378.36
9150	03/19/18	10014420	HD Supply Facilities Mtce	355.62
9151	03/19/18	10014190.4	Jackpine Business Centers	138.00
9152	03/19/18	10014190.3	Kushner & Company	100.55
9154	03/19/18	10014430.01	Republic Services	1,005.50
9155	03/19/18	10011111.4	Manistee Housing Commission	138.54
9156	03/26/18	10012117.13	Alerus Retirement Solutions	20.00
9157	03/26/18	10012117.13	Alerus Retirement Solutions	70.00
9158	03/26/18	10014510	AmTrust North America Inc	617.00
9159	03/26/18	Multiple	AT & T Mobile	2,985.72
9160	03/26/18	10014420	Fastenal Company	1,200.10
9161	03/26/18	10014430.06	Manistee Cleaning Service	85.00
9162	03/26/18	10014420	Olson Lumber Company	1,083.21
13211	02/07/18	10012117.6	United Steel Workers	3.00
13212	02/07/18	10012117.9	United Steel Workers	67.17
13214	02/21/18	10012117.9	United Steel Workers	63.75
13215	03/07/18	10011111.3	CMHC - West Shore FSA	272.69
13216	03/07/18	10012117.6	United Steel Workers	3.00
13218	03/21/18	10011111.3	CMHC - West Shore FSA	272.69
RT4	03/31/18		To record payroll transactions per bank statement.	20,871.55
RT5	03/31/18		To record SHWF debit for payment of health insurance per bank statement.	10,322.20
RT6	03/31/18		To record MERS contribution per bank statement.	2,223.37
			Total	112,165.91
			Statement Total	112,165.91
			Difference	0.00
			Ending Bank Balance	187,465.05

Reconciled Bank Information

			Ending Bank Balance	187,465.05
Open Deposits & Additions				
110	03/31/18		March Cash Receipts	632.00
			Total	632.00
Open Checks & Payments				
8056	11/02/16		[redacted]	202.00
8075	11/02/16		[redacted]	84.00
8386	04/03/17		[redacted]	4.50
8491	05/11/17		Northern Fire & Safety	469.00
8509	06/01/17		[redacted]	183.08
8611	07/20/17		[redacted]	76.00
8625	07/20/17		[redacted]	91.00
8983	01/04/18	10012114	[redacted]	284.00
9153	03/19/18	10014430.08	Manistee Plumbing Company LLC	178.22
9163	03/26/18	10014190.5	The PI Company	265.55
9164	03/26/18	10014190.3	Pitney Bowes	405.96
9165	03/26/18	10014420	Sherwin-Williams Co.	550.49
9180	03/23/18	10011122	[redacted]	15.00
13150	03/08/17		United Steel Workers	3.00
13217	03/07/18	10012117.9	United Steel Workers	62.18

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

March 1, 2018 - March 31, 2018

Reference	Date	GL Account	Description	Amount
13219	03/21/18	10012117.9	United Steel Workers	60.21
			Total	2,934.19
			Reconciled Bank Balance	185,162.86

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	197,978.74
+ Cleared Deposits & Additions	101,652.22
- Cleared Checks & Payments	112,165.91
Ending Bank Balance	187,465.05
Reconciled Bank Information	
+ Open Deposits & Additions	632.00
- Open Checks & Payments	2,934.19
Reconciled Bank Balance	185,162.86
General Ledger Information	
Unadjusted General Ledger Balance	185,162.86
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	185,162.86
Unreconciled Amount	0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
HRA Account - 20016093

March 1, 2018 - March 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.3) at 03/01/18	10,998.77
Activity for the month:	
Total Debits (Deposits and Additions)	545.83
Total Credits (Checks and Payments)	(1,286.71)
Unadjusted General Ledger Balance at 03/31/18	10,257.89
Total Adjustments	0.00
Reconciled General Ledger Balance at 03/31/18	10,257.89
Bank	
Balance per Bank Statement at 03/31/18	10,257.89
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 03/31/18	10,257.89

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

March 1, 2018 - March 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	10,998.77
Cleared Deposits & Additions					
116	03/31/18		NOW/Sweep Interest		0.45
13215	03/07/18		CMHC - West Shore FSA		272.69
13218	03/21/18		CMHC - West Shore FSA		272.69
				Total	545.83
				Statement Total	545.83
				Difference	0.00
Cleared Checks & Payments					
RT3	03/31/18		To record HRA transactions per bank statement.		1,286.71
				Total	1,286.71
				Statement Total	1,286.71
				Difference	0.00
				Ending Bank Balance	10,257.89
Reconciled Bank Information					
				Ending Bank Balance	10,257.89
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	10,257.89

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	10,998.77
+ Cleared Deposits & Additions	545.83
- Cleared Checks & Payments	1,286.71
Ending Bank Balance	10,257.89
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	10,257.89
General Ledger Information	
Unadjusted General Ledger Balance	10,257.89
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	10,257.89
Unreconciled Amount	0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Money Market Savings - 558567
March 1, 2018 - March 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.4) at 03/01/18	49,790.96
Activity for the month:	
Total Debits (Deposits and Additions)	145.09
Total Credits (Checks and Payments)	(5.73)
Unadjusted General Ledger Balance at 03/31/18	49,930.32
Total Adjustments	0.00
Reconciled General Ledger Balance at 03/31/18	49,930.32
Bank	
Balance per Bank Statement at 03/31/18	49,930.32
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 03/31/18	49,930.32

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

March 1, 2018 - March 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	49,790.96
Cleared Deposits & Additions					
116	03/31/18		NOW/Sweep Interest		6.55
9155	03/19/18		Manistee Housing Commission		138.54
				Total	145.09
				Statement Total	145.09
				Difference	0.00
Cleared Checks & Payments					
113	03/31/18		Transfer of Interest from MM Savings		5.73
				Total	5.73
				Statement Total	5.73
				Difference	0.00
				Ending Bank Balance	49,930.32
Reconciled Bank Information					
				Ending Bank Balance	49,930.32
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	49,930.32

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	49,790.96
+ Cleared Deposits & Additions	145.09
- Cleared Checks & Payments	5.73
Ending Bank Balance	49,930.32
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	49,930.32
General Ledger Information	
Unadjusted General Ledger Balance	49,930.32
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	49,930.32
Unreconciled Amount	0.00

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Manistee Housing Commission
Low Rent Public Housing
Comparative Statement of Revenue & Expense

	1 Month Ended March 31, 2018	1 Month Ended March 31, 2017	3 Months Ended March 31, 2018	3 Months Ended March 31, 2017
Operating Income				
3110 - Dwelling Rental Revenue	$ 43,642.00	$ 45,979.00	$ 127,394.00	$ 126,504.00
3120 - Tenant Revenue - Excess Utilities	458.25	672.56	1,469.12	2,189.84
3689 - Tenant Revenue - Cable TV	4,800.00	4,626.00	14,173.00	13,867.35
3690 - Tenant Revenue - Other	905.00	2,030.50	8,974.77	5,573.66
3401.2 - Operating Subsidy	40,093.00	29,925.00	120,281.00	105,005.00
3610 - Interest Income	51.24	76.97	159.41	233.85
3690.1 - Other Revenue	0.00	36.25	6.44	36.25
3690.4 - Laundry Revenue	828.69	1,119.08	2,809.55	2,123.46
3690.6 - Fraud Recovery Revenue	203.40	0.00	610.20	0.00
3690.7 - Management Fee - DVG	0.00	10,000.00	0.00	10,000.00
Total Operating Income	$ 90,981.58	$ 94,465.36	$ 275,877.49	$ 265,533.41
Operating Expenses				
Routine Expense				
4110 - Administrative Wages	$ 14,343.06	$ 13,135.80	$ 43,357.93	$ 39,436.15
4130 - Legal Expense	613.85	1,058.48	3,364.54	2,914.08
4150 - Travel Expense	0.00	0.00	0.00	145.90
4170 - Accounting Fees	686.88	686.88	2,465.64	2,465.64
4182 - Employee Benefits - Admin	7,585.68	5,900.77	23,460.20	19,231.36
4185 - Telephone	2,626.04	1,838.00	6,682.96	5,466.79
4190.2 - Membership Dues and Fees	0.00	699.00	879.00	879.00
4190.3 - Admin Service Contracts	3,181.59	2,962.24	10,274.12	14,989.03
4190.4 - Office Supplies	248.76	0.00	3,020.22	1,530.62
4190.5 - Other Sundry-Misc.	1,500.65	1,579.23	3,950.96	3,869.29
4221 - Resident Employee Stipend	550.00	600.00	1,650.00	1,740.32
4230 - Contract Costs-Cable & Other	5,930.91	5,481.24	17,569.06	16,185.39
4310 - Water & Sewer	4,870.33	5,302.81	15,117.87	14,997.69
4320 - Electricity	11,729.96	1,981.87	33,910.58	28,960.85
4330 - Gas	3,874.61	2,425.09	12,010.21	10,814.40
4410 - Maintenance Wages	7,741.48	7,950.72	24,712.28	26,012.55
4420 - Materials	5,565.63	3,614.08	12,211.06	9,668.20
4430.01 - Garbage Removal	2,744.53	1,584.49	6,845.77	4,536.32
4430.02 - Heating & Cooling Contracts	5,853.61	1,427.13	6,711.49	8,103.62
4430.04 - Elevator Contracts	0.00	596.34	13,975.00	1,789.02
4430.06 - Unit Turnaround Contracts	3,475.00	0.00	4,865.00	2,990.00
4430.07 - Electrical Contracts	0.00	0.00	200.00	1,152.75
4430.08 - Plumbing Contracts	178.22	200.00	928.22	350.00
4430.09 - Extermination Contracts	1,564.00	4,492.00	4,517.00	6,770.00
4430.11 - Routine Maintenance Contracts	0.00	138.95	1,653.00	795.15
4430.12 - Miscellaneous Contracts	453.02	0.00	1,202.49	1,770.00
4433 - Employee Benefits - Maint.	5,956.36	5,762.14	18,534.82	19,038.01
4440 - Staff Training-Maintenance	409.00	0.00	409.00	0.00
4510 - Insurance	7,195.08	6,760.34	22,277.24	20,288.62
4520 - Payment in Lieu of Taxes	2,740.00	3,290.00	8,220.00	9,870.00
4570 - Collection Losses	0.00	0.00	12,652.47	0.00
4580 - Interest Expense	5,920.24	6,114.90	17,812.75	18,388.88
Total Routine Expense	$ 107,538.49	$ 85,582.50	$ 335,440.88	$ 295,149.63

Manistee Housing Commission
Low Rent Public Housing
Comparative Statement of Revenue & Expense

	1 Month Ended March 31, 2018	1 Month Ended March 31, 2017	3 Months Ended March 31, 2018	3 Months Ended March 31, 2017
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Non-Routine Expense	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Operating Expenses	$ 107,538.49	$ 85,582.50	$ 335,440.88	$ 295,149.63
Operating Income (Loss)	$ (16,556.91)	$ 8,882.86	$ (59,563.39)	$ (29,616.22)
Depreciation Expense				
4800 - Depreciation - Current Year	$ 25,210.00	$ 24,750.00	$ 75,630.00	$ 74,250.00
Total Depreciation Expense	$ 25,210.00	$ 24,750.00	$ 75,630.00	$ 74,250.00
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Total Surplus Credits & Charges	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Capital Expenditures				
7510 - Principal Payments - EPC	$ 2,903.56	$ 2,430.82	$ 8,664.56	$ 7,253.86
7511 - Principal Payments - F150	400.58	377.50	1,195.83	1,126.92
7520 - Replacement of Equipment	0.00	1,837.30	1,748.00	4,835.60
7540 - Betterments and Additions	5,781.00	1,082.00	5,781.00	1,082.00
7590 - Operating Expenditures-Contra	(9,085.14)	(5,727.62)	(17,389.39)	(14,298.38)
Total Capital Expenditures	$ 0.00	$ 0.00	$ 0.00	$ 0.00
HUD Net Income (Loss)	$ (25,642.05)	$ 3,155.24	$ (76,952.78)	$ (44,924.35)
GAAP Net Income (Loss)	$ (41,766.91)	$ (15,867.14)	$ (135,193.39)	$ (104,875.97)

Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending April 30, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of April 30, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	201,313.02
1111.3 - HRA Account		9,716.63
1111.4 - Money Market Savings		52,015.62
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		263,345.27
Receivables		
1122 - Tenants Accounts Receivable		25,408.13
1122.1 - Allowance for Doubtful Accounts-TAR		(28,087.60)
1129 - Accounts Receivable-Other		8.00
Total Receivables		(2,671.47)
Other Current Assets		
1211 - Prepaid Insurance		7,523.45
Total Other Current Assets		7,523.45
TOTAL CURRENT ASSETS		268,197.25
NONCURRENT ASSETS		
Fixed Assets		
1400 - Construction in Progress-CFP		5,166.50
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,391,382.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		262,952.30
1400.9 - Furn., Equip., Mach.-Admin		324,286.07
1400.95 - Accumulated Depreciation-ALL		(8,310,874.79)
Total Fixed Assets		2,789,031.75
Other Noncurrent Assets		
1701 - Deferred Outflows		27,692 96
Total Other Noncurrent Assets		27,692 96
TOTAL NONCURRENT ASSETS		2,816,724.71
TOTAL ASSETS	$	3,084,921.96

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of April 30, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	42,816.42
2114 - Tenant Security Deposits		47,063.50
2117.12 - FSA Withheld		34.72
2117.5 - Pension Withheld		1,288.79
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		25,495.49
2133 - Capital Lease - 2016 F250 - Current		3,293.24
2135 - Accrued Wages/Payroll Taxes Payable		6,656.92
2135.1 - Accrued Comp. Absences-Current		21,675.11
2137 - Payments in Lieu of Taxes		40,182.76
Total Current Liabilities		189,442.85
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,064,048.65
2135.3 - Accrued Comp. Absences-Non Current		10,588.82
2138 - Net Pension Liability		29,179 00
2139 - Capital Lease - 2016 F250 - Non Current		12,128.50
Total Noncurrent Liabilities		1,115,944.97
TOTAL LIABILITIES		1,305,387.82
EQUITY		
2806.1 - Invested in Capital Assets		1,759,028.37
Unrestricted Net Assets		
2806 - Unrestricted Net Position		159,735.69
2820.00 - HUD Operating Reserve - Memo		95,468 27
2820.01 - HUD Operating Reserve-Contra		(95,468.27)
Current Year Profit/Loss - Public Housing/CFP		(139,229.92)
Total Unrestricted Net Assets		20,505.77
TOTAL EQUITY		1,779,534.14
TOTAL LIABILITIES/EQUITY	$	3,084,921.96

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 4 Months Ended April 30, 2018

	1 Month Ended April 30, 2018	4 Months Ended April 30, 2018	BUDGET	DIFFERENCE
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 44,674.00	$ 172,068.00	$ 513,792	$ 341,724.00
3120 - Tenant Revenue - Excess Utilities	526.38	1,995.50	10,000	8,004.50
3689 - Tenant Revenue - Cable TV	4,762.00	18,935.00	71,712	52,777.00
3690 - Tenant Revenue - Other	1,434.70	10,409.47	34,500	24,090.53
Total Tenant Rental Revenue	51,397.08	203,407.97	630,004	426,596.03
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	0.00	42,399	42,399.00
3401.2 - Operating Subsidy	62,661.00	182,942.00	492,000	309,058.00
Total HUD PHA Grant Revenue	62,661.00	182,942.00	534,399	351,457.00
Other Revenue				
3610 - Interest Income	54.00	213.41	1,100	886.59
3690.1 - Other Revenue	0.00	6.44	3,000	2,993.56
3690.4 - Laundry Revenue	762.94	3,572.49	11,350	7,777.51
3690.6 - Fraud Recovery Revenue	203.40	813.60	5,000	4,186.40
3690.7 - Management Fee - DVG	3,332.00	3,332.00	10,000	6,668.00
Total Other Revenue	4,352.34	7,937.94	30,450	22,512.06
Total Operating Revenue	118,410.42	394,287.91	1,194,853	800,565.09
Operating Expenses				
Administration				
4110 - Administrative Wages	13,981.68	57,339.61	159,881	102,541.39
4130 - Legal Expense	366.64	3,731.18	15,000	11,268.82
4140 - Staff Training	0.00	0.00	2,400	2,400.00
4170 - Accounting Fees	1,024.38	3,490.02	9,600	6,109.98
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	7,164.71	30,624.91	77,268	46,643.09
4185 - Telephone	1,176.80	7,859.76	22,800	14,940.24
4190.1 - Publications	175.00	175.00	1,000	825.00
4190.2 - Membership Dues and Fees	0.00	879.00	1,800	921.00
4190.3 - Admin Service Contracts	7,587.36	17,861.48	58,000	40,138.52
4190.4 - Office Supplies	290.74	3,310.96	8,400	5,089.04
4190.5 - Other Sundry-Misc.	1,478.36	5,429.32	16,800	11,370.68
Total Administration	33,245.67	130,701.24	381,709	251,007.76
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	50	50.00
4221 - Resident Employee Stipend	550.00	2,200.00	6,600	4,400.00
4230 - Contract Costs-Cable & Other	5,930.91	23,499.97	71,168	47,668.03
Total Tenant Services	6,480.91	25,699.97	77,818	52,118.03

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 4 Months Ended April 30, 2018

	1 Month Ended April 30, 2018	4 Months Ended April 30, 2018	BUDGET	DIFFERENCE
Utilities				
4310 - Water & Sewer	5,769.05	20,886.92	58,800	37,913.08
4320 - Electricity	10,659.37	44,569.95	98,000	53,430.05
4330 - Gas	3,450.03	15,460.24	28,800	13,339.76
Total Utilities	19,878.45	80,917.11	185,600	104,682.89
Ordinary Maint. & Operations				
4410 - Maintenance Wages	8,029.88	32,742.16	105,000	72,257.84
4420 - Materials	3,730.55	15,941.61	50,000	34,058.39
4430.01 - Garbage Removal	1,786.56	8,632.33	18,000	9,367.67
4430.02 - Heating & Cooling Contracts	0.00	6,711.49	18,000	11,288.51
4430.03 - Snow Removal Contracts	0.00	0.00	100	100.00
4430.04 - Elevator Contracts	0.00	13,975.00	11,700	(2,275.00)
4430.05 - Landscape & Grounds Contracts	0.00	0.00	500	500.00
4430.06 - Unit Turnaround Contracts	1,540.00	6,405.00	10,000	3,595.00
4430.07 - Electrical Contracts	202.09	402.09	2,000	1,597.91
4430.08 - Plumbing Contracts	3,737.00	4,665.22	1,500	(3,165.22)
4430.09 - Extermination Contracts	2,874.00	7,391.00	12,000	4,609.00
4430.11 - Routine Maintenance Contracts	0.00	1,653.00	4,800	3,147.00
4430.12 - Miscellaneous Contracts	42.76	1,245.25	10,800	9,554.75
4433 - Employee Benefits - Maint.	5,634.73	24,169.55	69,600	45,430.45
4440 - Staff Training-Maintenance	0.00	409.00	1,000	591.00
Total Ordinary Maint. & Oper	27,577.57	124,342.70	315,000	190,657.30
General Expense				
4510 - Insurance	6,578.08	28,855.32	81,000	52,144.68
4520 - Payment in Lieu of Taxes	2,740.00	10,960.00	32,867	21,907.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	0.00	12,652.47	16,800	4,147.53
4580 - Interest Expense	5,902.77	23,715.52	70,280	46,564.48
Total General Expense	15,220.85	76,183.31	202,147	125,963.69
Total Routine Operating Expenses	102,403.45	437,844.33	1,162,274	724,429.67
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	0.00	0.00	0	0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	0.00	0.00	0	0.00
Total Non-Routine Expenses	0.00	0.00	0	0.00
Total Operating Expenses	102,403.45	437,844.33	1,162,274	724,429.67
Operating Income (Loss)	16,006.97	(43,556.42)	32,579	76,135.42
Depreciation Expense				
4800 - Depreciation - Current Year	25,210.00	100,840.00	0	(100,840.00)
Total Depreciation Expense	25,210.00	100,840.00	0	(100,840.00)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 4 Months Ended April 30, 2018

	1 Month Ended April 30, 2018	4 Months Ended April 30, 2018	BUDGET	DIFFERENCE
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	2,919.04	11,583.60	37,080	25,496.40
7511 - Principal Payments - F150	402.57	1,598.40	4,890	3,291.60
7520 - Replacement of Equipment	0.00	1,748.00	5,000	3,252.00
7540 - Betterments and Additions	0.00	5,781.00	0	(5,781.00)
7590 - Operating Expenditures-Contra	(3,321.61)	(20,711.00)	(46,970)	(26,259.00)
Total Capital Expenditures	0.00	0.00	0	0.00
Other Financial Items				
Total Other Financial Items	0.00	0.00	0	0.00
HUD Net Income (Loss)	$ 12,685.36	$ (64,267.42)	$ (14,391)	$ 49,876.42
GAAP Net Income (Loss)	$ (9,203.03)	$ (144,396.42)	$ 32,579	$ 176,975.42

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Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 4 Months Ended April 30, 2018

1016	1 Month Ended April 30, 2018	4 Months Ended April 30, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
Total HUD PHA GRANTS	0.00	0.00
Total Operating Income	0.00	0.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 4 Months Ended April 30, 2018

1017	1 Month Ended April 30, 2018	4 Months Ended April 30, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	0.00	10,763.95
3401.3 - Capital Grants	0.00	5,166.50
Total HUD PHA GRANTS	0.00	15,930.45
Total Operating Income	0.00	15,930.45
Operating Expenses		
Administration		
4190.3 - Admin Service Contracts	1,950.00	7,014.00
4190.5 - Other Sundry-Misc.	0.00	2,149.95
Total Administration	1,950.00	9,163.95
Ordinary Maint. & Operations		
4430.12 - Miscellaneous Contracts	1,600.00	1,600.00
Total Ordinary Maint. & Oper	1,600.00	1,600.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	3,550.00	10,763.95
Net Income/(Loss)	(3,550.00)	5,166.50

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Manistee Housing Commission

Capital Fund 501-16

Program ID:	1 Month Ended	Cumulative		
MI28P078501-16 **1516**	April 30, 2018	April 30, 2018	BUDGET	DIFFERENCE
Administration				
1406 - Operations	$ 0.00	$ 29,680.00	$ 29,680	$ 0.00
1408 - Management Improvements	0.00	21,200.00	21,200	0.00
1410 - Administration	0.00	21,200.00	21,200	0.00
Total Administration	0.00	72,080.00	72,080	0.00
A & E				
1430 - A & E Fees	0.00	15,000.00	15,000	0.00
Total A & E Fees	0.00	15,000.00	15,000	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	56,257.34	109,918	53,660.66
1460.99 - Dwelling Structures-Soft Costs	0.00	30,032.50	0	(30,032.50)
Total Dwelling Structures	0.00	86,289.84	109,918	23,628.16
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Total Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Total Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Capital Funds Expended	$ 0.00	$ 195,871.84	$ 211,998	$ 16,126.16
1600 - CFP Funding	0.00	195,871.84	211,998	16,126.16
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID:	1 Month Ended	Cumulative		
MI28P078501-17 **1517**	April 30, 2018	April 30, 2018	BUDGET	DIFFERENCE
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399	$ 0.00
1408 - Management Improvements	0.00	8,711.36	25,440	16,728.64
1410 - Administration	0.00	0.00	21,199	21,199.00
Total Administration	0.00	51,110.36	89,038	37,927.64
A & E				
1430 - A & E Fees	6,030.50	10,425.61	15,000	4,574.39
Total A & E Fees	6,030.50	10,425.61	15,000	4,574.39
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	112,490	112,490.00
Total Dwelling Structures	0.00	0.00	112,490	112,490.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0	0.00
Nondwelling Equipment				
Total Nondwelling Equipment	0.00	0.00	0	0.00
Total Capital Funds Expended	$ 6,030.50	$ 61,535.97	$ 216,528	$ 154,992.03
1600 - CFP Funding	0.00	61,535.97	216,528	154,992.03
Over/(Under) Funding	$ (6,030.50)	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission
Cash Disbursements Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/01/18	9166	10011111.2	Byline Bank	(8,743.35)
04/01/18	9166	10012131	Byline Bank	2,919.04
04/01/18	9166	10014580	Byline Bank	5,824.31
04/01/18	9166	10017510	Byline Bank	2,919.04
04/01/18	9166	10017590	Byline Bank	(2,919.04)
04/01/18	9167	10011111.2	DTE Energy	(3,450.03)
04/01/18	9167	10014330	DTE Energy	3,450.03
04/01/18	9168	10011111.2	Griffin Pest Solutions	(1,020.00)
04/01/18	9168	10014430.09	Griffin Pest Solutions	1,020.00
04/01/18	9169	10011111.2	HD Supply Facilities Mtce	(190.99)
04/01/18	9169	10014420	HD Supply Facilities Mtce	190.99
04/01/18	9170	10011111.2	Mika Meyers PLC	(366.64)
04/01/18	9170	10014130	Mika Meyers PLC	366.64
04/01/18	9171	10011111.2	Spicer Group	(4,080.50)
04/01/18	9171	10174430.12	Spicer Group	1,600.00
04/01/18	9171	10011400	Spicer Group	2,480.50
04/01/18	9171	15171430	Spicer Group	4,080.50
04/01/18	9171	15179800	Spicer Group	(4,080.50)
04/01/18	9172	10011111.2	Staples	(290.74)
04/01/18	9172	10014190.4	Staples	290.74
04/01/18	9173	10011111.2	Sun Life Financial	(637.73)
04/01/18	9173	10014182	Sun Life Financial	399.07
04/01/18	9173	10014433	Sun Life Financial	238.66
04/01/18	9174	10011111.2	VSP	(263.88)
04/01/18	9174	10014182	VSP	142.44
04/01/18	9174	10014433	VSP	121.44
04/01/18	9175	10011111.2	[redacted]	(100.00)
04/01/18	9175	10014221	[redacted]	100.00
04/01/18	9176	10011111.2	[redacted]	(200.00)
04/01/18	9176	10014221	[redacted]	200.00
04/01/18	9177	10011111.2	[redacted]	(50.00)
04/01/18	9177	10014221	[redacted]	50.00
04/01/18	9178	10011111.2	[redacted]	(200.00)
04/01/18	9178	10014221	[redacted]	200.00
04/01/18	9179	10011111.2	Tandem Care, Inc.	(1,950.00)
04/01/18	9179	10174190.3	Tandem Care, Inc.	1,950.00
04/01/18	9179	15171430	Tandem Care, Inc.	1,950.00
04/01/18	9179	15179800	Tandem Care, Inc.	(1,950.00)
04/03/18	9181	10011111.2	DTE Energy	(150.65)
04/03/18	9181	10011122	DTE Energy	150.65
04/03/18	9182	10011111.2	Charter Business	(5,930.91)
04/03/18	9182	10014230	Charter Business	5,930.91

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Manistee Housing Commission
Cash Disbursements Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/03/18	9183	10011111.2	Consumers Energy	(8,672.62)
04/03/18	9183	10014320	Consumers Energy	8,672.62
04/03/18	9184	10011111.2	Ford Credit	(481.03)
04/03/18	9184	10012133	Ford Credit	402.57
04/03/18	9184	10014580	Ford Credit	78.46
04/03/18	9184	10017511	Ford Credit	402.57
04/03/18	9184	10017590	Ford Credit	(402.57)
04/03/18	9185	10011111.2	Griffin Pest Solutions	(411.00)
04/03/18	9185	10014430.09	Griffin Pest Solutions	411.00
04/03/18	9186	10011111.2	H.A.A.S., Inc.	(1,024.38)
04/03/18	9186	10014170	H.A.A.S., Inc.	1,024.38
04/03/18	9187	10011111.2	Nan McKay & Associates, Inc.	(175.00)
04/03/18	9187	10014190.1	Nan McKay & Associates, Inc.	175.00
04/03/18	9188	10011111.2	Next IT	(1,689.08)
04/03/18	9188	10014190.3	Next IT	1,689.08
04/03/18	9189	10011111.2	PNC Bank	(1,727.96)
04/03/18	9189	10014190.3	PNC Bank	1,200.00
04/03/18	9189	10014190.5	PNC Bank	527.96
04/03/18	9190	10011111.2	Reserve Account	(700.00)
04/03/18	9190	10014190.5	Reserve Account	700.00
04/03/18	9191	10011111.2	Principal Financial Group	(1,509.10)
04/03/18	9191	10014182	Principal Financial Group	804.78
04/03/18	9191	10014433	Principal Financial Group	704.32
04/03/18	9192	10011111.2	US Bank Equipment Finance	(640.19)
04/03/18	9192	10014190.3	US Bank Equipment Finance	640.19
04/04/18	13220	10011111.2	CMHC - West Shore FSA	(272.69)
04/04/18	13220	10011111.3	CMHC - West Shore FSA	272.69
04/04/18	13221	10011111.2	United Steel Workers of America	(3.00)
04/04/18	13221	10012117.6	United Steel Workers of America	3.00
04/04/18	13222	10011111.2	United Steel Workers of America	(63.23)
04/04/18	13222	10012117.9	United Steel Workers of America	63.23
04/11/18	9193	10011111.2	[redacted]	(19.04)
04/11/18	9193	10011122	[redacted]	19.04
04/11/18	9194	10011111.2	Alerus Retirement Solutions	(20.00)
04/11/18	9194	10012117.13	Alerus Retirement Solutions	20.00
04/11/18	9195	10011111.2	Alerus Retirement Solutions	(70.00)
04/11/18	9195	10012117.13	Alerus Retirement Solutions	70.00
04/11/18	9196	10011111.2	AT & T	(961.96)
04/11/18	9196	10014185	AT & T	961.96
04/11/18	9197	10011111.2	AT & T Long Distance	(214.84)
04/11/18	9197	10014185	AT & T Long Distance	214.84

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Manistee Housing Commission
Cash Disbursements Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/11/18	9198	10011111.2	City of Manistee	(5,769.05)
04/11/18	9198	10014310	City of Manistee	5,769.05
04/11/18	9199	10011111.2	Consumers Energy	(1,986.75)
04/11/18	9199	10014320	Consumers Energy	1,986.75
04/11/18	9200	10011111.2	Forbes Sanitation and Excavation, Inc.	(787.00)
04/11/18	9200	10014430.08	Forbes Sanitation and Excavation, Inc.	787.00
04/11/18	9201	10011111.2	Great Lakes Collection Agency	(35.40)
04/11/18	9201	10014190.5	Great Lakes Collection Agency	35.40
04/11/18	9202	10011111.2	Griffin Pest Solutions	(1,443.00)
04/11/18	9202	10014430.09	Griffin Pest Solutions	1,443.00
04/11/18	9203	10011111.2	Haglund's Floor Covering	(1,415.00)
04/11/18	9203	10014430.06	Haglund's Floor Covering	1,415.00
04/11/18	9204	10011111.2	Housing Data Systems	(2,719.00)
04/11/18	9204	10014190.3	Housing Data Systems	2,719.00
04/11/18	9205	10011111.2	Kushner & Company	(100.00)
04/11/18	9205	10014190.3	Kushner & Company	100.00
04/11/18	9206	10011111.2	McCardel Water Conditioning	(46.00)
04/11/18	9206	10014190.5	McCardel Water Conditioning	46.00
04/11/18	9207	10011111.2	Next IT	(238.19)
04/11/18	9207	10014190.3	Next IT	238.19
04/11/18	9208	10011111.2	The Pioneer Group	(169.00)
04/11/18	9208	10014190.5	The Pioneer Group	169.00
04/11/18	9209	10011111.2	Republic Services	(1,786.56)
04/11/18	9209	10014430.01	Republic Services	1,786.56
04/11/18	9210	10011111.2	[redacted]	(20.00)
04/11/18	9210	10011122	[redacted]	20.00
04/11/18	9211	10011111.2	Top Line Electric	(202.09)
04/11/18	9211	10014430.07	Top Line Electric	202.09
04/18/18	13223	10011111.2	CMHC - West Shore FSA	(272.69)
04/18/18	13223	10011111.3	CMHC - West Shore FSA	272.69
04/18/18	13224	10011111.2	United Steel Workers of America	(63.56)
04/18/18	13224	10012117.9	United Steel Workers of America	63.56
04/20/18	9212	10011111.2	Manistee Housing Commission	(2,077.18)
04/20/18	9212	10011111.4	Manistee Housing Commission	2,077.18
04/20/18	9213	10011111.2	AFP Specialties, Inc.	(2,800.00)
04/20/18	9213	10014430.08	AFP Specialties, Inc.	2,800.00
04/20/18	9214	10011111.2	Alerus Retirement Solutions	(20.00)
04/20/18	9214	10012117.13	Alerus Retirement Solutions	20.00

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Manistee Housing Commission
Cash Disbursements Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/20/18	9215	10011111.2	Alerus Retirement Solutions	(50.00)
04/20/18	9215	10012117.13	Alerus Retirement Solutions	50.00
04/20/18	9216	10011111.2	Blarney Castle Fleet Program	(236.65)
04/20/18	9216	10014420	Blarney Castle Fleet Program	236.65
04/20/18	9217	10011111.2	Fastenal Company	(1,433.50)
04/20/18	9217	10014420	Fastenal Company	1,433.50
04/20/18	9218	10011111.2	Forbes Sanitation and Excavation, Inc.	(150.00)
04/20/18	9218	10014430.08	Forbes Sanitation and Excavation, Inc.	150.00
04/20/18	9219	10011111.2	Manistee Cleaning Service	(125.00)
04/20/18	9219	10014430.06	Manistee Cleaning Service	125.00
04/20/18	9220	10011111.2	Manistee Ford	(42.76)
04/20/18	9220	10014430.12	Manistee Ford	42.76
04/20/18	9221	10011111.2	Nan McKay & Associates, Inc.	(900.00)
04/20/18	9221	10014190.3	Nan McKay & Associates, Inc.	900.00
04/20/18	9222	10011111.2	Olson Lumber Company	(356.17)
04/20/18	9222	10014420	Olson Lumber Company	356.17
04/20/18	9223	10011111.2	Sports Ink Screen Printing & Embroidery LLC	(198.00)
04/20/18	9223	10014420	Sports Ink Screen Printing & Embroidery LLC	198.00
04/20/18	9224	10011111.2	Sunrise Supplies	(751.62)
04/20/18	9224	10014420	Sunrise Supplies	751.62
04/20/18	9225	10011111.2	Wahr Hardware, Inc.	(563.62)
04/20/18	9225	10014420	Wahr Hardware, Inc.	563.62
04/27/18	9249	10011111.2	Consumers Energy	(127.00)
04/27/18	9249	10011122	Consumers Energy	127.00
			Transaction Balance	0.00

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Manistee Housing Commission
Cash Receipts Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/30/18	117	10011111.2	April Cash Receipts	59,479.92
04/30/18	117	10011122	April TAR Collections	(54,177.58)
04/30/18	117	10011122.1	April Bad Debt Collections	(170.00)
04/30/18	117	10012114	April Security Deposit Collections	(834.00)
04/30/18	117	10013690.7	Management Fee Income - DVG	(3,332.00)
04/30/18	117	10013690.4	April Cash Receipts	(762.94)
04/30/18	117	10013690.6	Pymt of Restitution - Wisniewski	(203.40)
04/30/18	118	10011111.2	Operating Subsidy	62,661.00
04/30/18	118	10013401.2	Operating Subsidy	(62,661.00)
04/30/18	119	10011111.2	Now/Sweep Interest	45.32
04/30/18	119	10011111.3	HRA Interest	0.56
04/30/18	119	10011111.4	Now/Sweep Interest	8.12
04/30/18	119	10013610	April Interest Income	(54.00)
			Transaction Balance	0.00

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Manistee Housing Commission
Journal Entry Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/30/18	311	10011122	To record charges to tenants per April 2018 Statement of Operations.	51,397.08
04/30/18	311	10013110	To record charges to tenants per April 2018 Statement of Operations.	(44,674.00)
04/30/18	311	10013120	To record charges to tenants per April 2018 Statement of Operations.	(526.38)
04/30/18	311	10013689	To record charges to tenants per April 2018 Statement of Operations.	(4,762.00)
04/30/18	311	10013690	To record charges to tenants per April 2018 Statement of Operations.	(1,434.70)
04/30/18	312	10011122	To record transfer of security deposit to A/R per April 2018 Statement of Operations.	(473.00)
04/30/18	312	10012114	To record transfer of security deposit to A/R per April 2018 Statement of Operations.	473.00
04/30/18	313	10011122	To record NSF per April 2018 bank statement.	306.00
04/30/18	313	10011111.2	To record NSF per April 2018 bank statement.	(306.00)
04/30/18	PH1	10019998	To record units available.	214.00
04/30/18	PH1	10019999	To record units available.	(214.00)
04/30/18	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
04/30/18	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
04/30/18	PH3	10014800	To record estimated monthly depreciation expense.	25,210.00
04/30/18	PH3	10011400.95	To record estimated monthly depreciation expense.	(25,210.00)
04/30/18	RT1	10019996	To record units leased.	202.00
04/30/18	RT1	10019997	To record units leased.	(202.00)
04/30/18	RT2	10014510	To record monthly insurance write off.	6,578.08
04/30/18	RT2	10011211	To record monthly insurance write off.	(6,578.08)
04/30/18	RT3	10012117.12	To record HRA transactions per bank statement.	1,087.20
04/30/18	RT3	10011111.3	To record HRA transactions per bank statement.	(1,087.20)
04/30/18	RT4	10014110	To record payroll transactions per bank statement.	13,981.68
04/30/18	RT4	10014410	To record payroll transactions per bank statement.	8,029.88
04/30/18	RT4	10012117.4	To record payroll transactions per bank statement.	(1,912.04)
04/30/18	RT4	10012117.5	To record payroll transactions per bank statement.	(1,288.79)
04/30/18	RT4	10012117.6	To record payroll transactions per bank statement.	(3.00)
04/30/18	RT4	10012117.9	To record payroll transactions per bank statement.	(126.79)
04/30/18	RT4	10012117.12	To record payroll transactions per bank statement.	(545.38)
04/30/18	RT4	10012117.13	To record payroll transactions per bank statement.	(160.00)
04/30/18	RT4	10014182	To record payroll transactions per bank statement.	1,256.38
04/30/18	RT4	10014433	To record payroll transactions per bank statement.	722.19
04/30/18	RT4	10014190.3	To record payroll transactions per bank statement.	100.90
04/30/18	RT4	10011111.2	To record payroll transactions per bank statement.	(20,055.03)
04/30/18	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,912.04
04/30/18	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,562.04
04/30/18	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,848.12
04/30/18	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(10,322.20)
04/30/18	RT6	10012117.5	To record MERS contribution per bank statement.	1,267.52

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Manistee Housing Commission
Journal Entry Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/30/18	RT6	10011701	To record MERS contribution per bank statement.	920.00
04/30/18	RT6	10011111.2	To record MERS contribution per bank statement.	(2,187.52)
04/30/18	RT7	10012820.00	To record adjustment to Operating Reserve to reflect current month profit or loss.	(12,685.36)
04/30/18	RT7	10012820.01	To record adjustment to Operating Reserve to reflect current month profit or loss.	12,685.36
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
April 1, 2018 - April 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			185,162.86		
04/01/18	9166	2	Byline Bank		(8,743.35)	
04/01/18	9167	2	DTE Energy		(3,450.03)	
04/01/18	9168	2	Griffin Pest Solutions		(1,020.00)	
04/01/18	9169	2	HD Supply Facilities Mtce		(190.99)	
04/01/18	9170	2	Mika Meyers PLC		(366.64)	
04/01/18	9171	2	Spicer Group		(4,080.50)	
04/01/18	9172	2	Staples		(290.74)	
04/01/18	9173	2	Sun Life Financial		(637.73)	
04/01/18	9174	2	VSP		(263.88)	
04/01/18	9175	2	[redacted]		(100.00)	
04/01/18	9176	2	[redacted]		(200.00)	
04/01/18	9177	2	[redacted]		(50.00)	
04/01/18	9178	2	[redacted]		(200.00)	
04/01/18	9179	2	Tandem Care, Inc.		(1,950.00)	
04/03/18	9181	2	DTE Energy		(150.65)	
04/03/18	9182	2	Charter Business		(5,930.91)	
04/03/18	9183	2	Consumers Energy		(8,672.62)	
04/03/18	9184	2	Ford Credit		(481.03)	
04/03/18	9185	2	Griffin Pest Solutions		(411.00)	
04/03/18	9186	2	H.A.A.S., Inc.		(1,024.38)	
04/03/18	9187	2	Nan McKay & Associates, Inc.		(175.00)	
04/03/18	9188	2	Next IT		(1,689.08)	
04/03/18	9189	2	PNC Bank		(1,727.96)	
04/03/18	9190	2	Reserve Account		(700.00)	
04/03/18	9191	2	Principal Financial Group		(1,509.10)	
04/03/18	9192	2	US Bank Equipment Finance		(640.19)	
04/04/18	13220	2	CMHC - West Shore FSA		(272.69)	
04/04/18	13221	2	United Steel Workers of America		(3.00)	
04/04/18	13222	2	United Steel Workers of America		(63.23)	
04/11/18	9193	2	[redacted]		(19.04)	
04/11/18	9194	2	Alerus Retirement Solutions		(20.00)	
04/11/18	9195	2	Alerus Retirement Solutions		(70.00)	
04/11/18	9196	2	AT & T		(961.96)	
04/11/18	9197	2	AT & T Long Distance		(214.84)	
04/11/18	9198	2	City of Manistee		(5,769.05)	
04/11/18	9199	2	Consumers Energy		(1,986.75)	
04/11/18	9200	2	Forbes Sanitation and Excavation, Inc.		(787.00)	
04/11/18	9201	2	Great Lakes Collection Agency		(35.40)	
04/11/18	9202	2	Griffin Pest Solutions		(1,443.00)	
04/11/18	9203	2	Haglund's Floor Covering		(1,415.00)	
04/11/18	9204	2	Housing Data Systems		(2,719.00)	
04/11/18	9205	2	Kushner & Company		(100.00)	
04/11/18	9206	2	McCardel Water Conditioning		(46.00)	
04/11/18	9207	2	Next IT		(238.19)	
04/11/18	9208	2	The Pioneer Group		(169.00)	
04/11/18	9209	2	Republic Services		(1,786.56)	
04/11/18	9210	2	[redacted]		(20.00)	
04/11/18	9211	2	Top Line Electric		(202.09)	
04/18/18	13223	2	CMHC - West Shore FSA		(272.69)	
04/18/18	13224	2	United Steel Workers of America		(63.56)	
04/20/18	9212	2	Manistee Housing Commission		(2,077.18)	
04/20/18	9213	2	AFP Specialties, Inc.		(2,800.00)	
04/20/18	9214	2	Alerus Retirement Solutions		(20.00)	
04/20/18	9215	2	Alerus Retirement Solutions		(50.00)	
04/20/18	9216	2	Blarney Castle Fleet Program		(236.65)	
04/20/18	9217	2	Fastenal Company		(1,433.50)	
04/20/18	9218	2	Forbes Sanitation and Excavation, Inc.		(150.00)	

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Manistee Housing Commission
General Ledger
April 1, 2018 - April 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/20/18	9219	2	Manistee Cleaning Service		(125.00)	
04/20/18	9220	2	Manistee Ford		(42.76)	
04/20/18	9221	2	Nan McKay & Associates, Inc.		(900.00)	
04/20/18	9222	2	Olson Lumber Company		(356.17)	
04/20/18	9223	2	Sports Ink Screen Printing & Embroidery LLC		(198.00)	
04/20/18	9224	2	Sunrise Supplies		(751.62)	
04/20/18	9225	2	Wahr Hardware, Inc.		(563.62)	
04/27/18	9249	2	Consumers Energy		(127.00)	
04/30/18	117	1	April Cash Receipts		59,479.92	
04/30/18	118	1	Operating Subsidy		62,661.00	
04/30/18	119	1	Now/Sweep Interest		45.32	
04/30/18	313	3	To record NSF per April 2018 bank statement.		(306.00)	
04/30/18	RT4	3	To record payroll transactions per bank statement.		(20,055.03)	
04/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(10,322.20)	
04/30/18	RT6	3	To record MERS contribution per bank statement.		(2,187.52)	
			Totals for 10011111.2		16,150.16	201,313.02
10011111.3	HRA Account			10,257.89		
04/04/18	13220	2	CMHC - West Shore FSA		272.69	
04/18/18	13223	2	CMHC - West Shore FSA		272.69	
04/30/18	119	1	HRA Interest		0.56	
04/30/18	RT3	3	To record HRA transactions per bank statement.		(1,087.20)	
			Totals for 10011111.3		(541.26)	9,716.63
10011111.4	Money Market Savings			49,930.32		
04/20/18	9212	2	Manistee Housing Commission		2,077.18	
04/30/18	119	1	Now/Sweep Interest		8.12	
			Totals for 10011111.4		2,085.30	52,015.62
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00
10011122	Tenants Accounts Receivable			28,038.94		
04/03/18	9181	2	DTE Energy		150.65	
04/11/18	9193	2	[redacted]		19.04	
04/11/18	9210	2	[redacted]		20.00	
04/27/18	9249	2	Consumers Energy		127.00	
04/30/18	117	1	April TAR Collections		(54,177.58)	
04/30/18	311	3	To record charges to tenants per April 2018 Statement of Operations.		51,397.08	
04/30/18	312	3	To record transfer of security deposit to A/R per April 2018 Statement of Operations.		(473.00)	
04/30/18	313	3	To record NSF per April 2018 bank statement.		306.00	
			Totals for 10011122		(2,630.81)	25,408.13
10011122.1	Allowance for Doubtful Accounts-TAR			(27,917.60)		
04/30/18	117	1	April Bad Debt Collections		(170.00)	
			Totals for 10011122.1		(170.00)	(28,087.60)
10011129	Accounts Receivable-Other			8.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10011129		0.00	8.00
10011211	Prepaid Insurance			14,101.53		
04/30/18	RT2	3	To record monthly insurance write off.		(6,578.08)	
			Totals for 10011211		(6,578.08)	7,523.45
10011400	Construction in Progress-CFP			2,686.00		
04/01/18	9171	2	Spicer Group		2,480.50	
			Totals for 10011400		2,480.50	5,166.50
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,391,382.21		
			Totals for 10011400.71		0.00	5,391,382.21
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			262,952.30		
			Totals for 10011400.8		0.00	262,952.30
10011400.9	Furn., Equip., Mach.-Admin			324,286.07		
			Totals for 10011400.9		0.00	324,286.07
10011400.95	Accumulated Depreciation-ALL			(8,285,664.79)		
04/30/18	PH3	3	To record estimated monthly depreciation expense.		(25,210.00)	
			Totals for 10011400.95		(25,210.00)	(8,310,874.79)
10011701	Deferred Outflows			26,772.96		
04/30/18	RT6	3	To record MERS contribution per bank statement.		920.00	
			Totals for 10011701		920.00	27,692.96
10012111	Vendors and Contractors			(42,816.42)		
			Totals for 10012111		0.00	(42,816.42)
10012114	Tenant Security Deposits			(46,702.50)		
04/30/18	117	1	April Security Deposit Collections		(834.00)	
04/30/18	312	3	To record transfer of security deposit to A/R per April 2018 Statement of Operations.		473.00	
			Totals for 10012114		(361.00)	(47,063.50)
10012117.12	FSA Withheld			(576.54)		
04/30/18	RT3	3	To record HRA transactions per bank statement.		1,087.20	
04/30/18	RT4	3	To record payroll transactions per bank statement.		(545.38)	
			Totals for 10012117.12		541.82	(34.72)
10012117.13	MERS HCSP Withheld			0.00		
04/11/18	9194	2	Alerus Retirement Solutions		20.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/11/18	9195	2	Alerus Retirement Solutions		70.00	
04/20/18	9214	2	Alerus Retirement Solutions		20.00	
04/20/18	9215	2	Alerus Retirement Solutions		50.00	
04/30/18	RT4	3	To record payroll transactions per bank statement.		(160.00)	
			Totals for 10012117.13		0.00	0.00
10012117.4	125 Medical Withheld			0.00		
04/30/18	RT4	3	To record payroll transactions per bank statement.		(1,912.04)	
04/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,912.04	
			Totals for 10012117.4		0.00	0.00
10012117.5	Pension Withheld			(1,267.52)		
04/30/18	RT4	3	To record payroll transactions per bank statement.		(1,288.79)	
04/30/18	RT6	3	To record MERS contribution per bank statement.		1,267.52	
			Totals for 10012117.5		(21.27)	(1,288.79)
10012117.6	PAC Withheld			0.00		
04/04/18	13221	2	United Steel Workers of America		3.00	
04/30/18	RT4	3	To record payroll transactions per bank statement.		(3.00)	
			Totals for 10012117.6		0.00	0.00
10012117.9	Union Dues Withheld			0.00		
04/04/18	13222	2	United Steel Workers of America		63.23	
04/18/18	13224	2	United Steel Workers of America		63.56	
04/30/18	RT4	3	To record payroll transactions per bank statement.		(126.79)	
			Totals for 10012117.9		0.00	0.00
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)
10012131	EPC Loan - Current			(28,414.53)		
04/01/18	9166	2	Byline Bank		2,919.04	
			Totals for 10012131		2,919.04	(25,495.49)
10012132	EPC Loan - Noncurrent			(1,064,048.65)		
			Totals for 10012132		0.00	(1,064,048.65)
10012133	Capital Lease - 2016 F250 - Current			(3,695.81)		
04/03/18	9184	2	Ford Credit		402.57	
			Totals for 10012133		402.57	(3,293.24)
10012135	Accrued Salaries and Wages			(6,656.92)		
			Totals for 10012135		0.00	(6,656.92)
10012135.1	Accrued Comp. Absences-Current			(21,675.11)		
			Totals for 10012135.1		0.00	(21,675.11)
10012135.3	Accrued Comp. Absences-Non Current			(10,588.82)		
			Totals for 10012135.3		0.00	(10,588.82)
10012137	Payments in Lieu of Taxes			(37,442.76)		
04/30/18	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10012137		(2,740.00)	(40,182.76)
10012138	Net Pension Liability			(29,179.00)		
			Totals for 10012138		0.00	(29,179.00)
10012139	Capital Lease - 2016 F250 - Non Current			(12,128.50)		
			Totals for 10012139		0.00	(12,128.50)
10012806	Unrestricted Net Position			(159,735.69)		
			Totals for 10012806		0.00	(159,735.69)
10012806.1	Invested in Capital Assets			(1,759,028.37)		
			Totals for 10012806.1		0.00	(1,759,028.37)
10012820.00	HUD Operating Reserve - Memo			(82,782.91)		
04/30/18	RT7	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		(12,685.36)	
			Totals for 10012820.00		(12,685.36)	(95,468.27)
10012820.01	HUD Operating Reserve-Contra			82,782.91		
04/30/18	RT7	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		12,685.36	
			Totals for 10012820.01		12,685.36	95,468.27
10013110	Dwelling Rental Revenue			(127,394.00)		
04/30/18	311	3	To record charges to tenants per April 2018 Statement of Operations.		(44,674.00)	
			Totals for 10013110		(44,674.00)	(172,068.00)
10013120	Tenant Revenue - Excess Utilities			(1,469.12)		
04/30/18	311	3	To record charges to tenants per April 2018 Statement of Operations.		(526.38)	
			Totals for 10013120		(526.38)	(1,995.50)
10013401.2	Operating Subsidy			(120,281.00)		
04/30/18	118	1	Operating Subsidy		(62,661.00)	
			Totals for 10013401.2		(62,661.00)	(182,942.00)
10013610	Interest Income			(159.41)		
04/30/18	119	1	April Interest Income		(54.00)	
			Totals for 10013610		(54.00)	(213.41)
10013689	Tenant Revenue - Cable TV			(14,173.00)		
04/30/18	311	3	To record charges to tenants per April 2018 Statement of Operations.		(4,762.00)	
			Totals for 10013689		(4,762.00)	(18,935.00)
10013690	Tenant Revenue - Other			(8,974.77)		
04/30/18	311	3	To record charges to tenants per April 2018 Statement of Operations.		(1,434.70)	
			Totals for 10013690		(1,434.70)	(10,409.47)
10013690.1	Other Revenue			(6.44)		
			Totals for 10013690.1		0.00	(6.44)
10013690.4	Laundry Revenue			(2,809.55)		
04/30/18	117	1	April Cash Receipts		(762.94)	
			Totals for 10013690.4		(762.94)	(3,572.49)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10013690.6	Fraud Recovery Revenue			(610.20)		
04/30/18	117	1	Pymt of Restitution - Wisniewski		(203.40)	
			Totals for 10013690.6		(203.40)	(813.60)
10013690.7	Management Fee - DVG			0.00		
04/30/18	117	1	Management Fee Income - DVG		(3,332.00)	
			Totals for 10013690.7		(3,332.00)	(3,332.00)
10014110	Administrative Wages			43,357.93		
04/30/18	RT4	3	To record payroll transactions per bank statement.		13,981.68	
			Totals for 10014110		13,981.68	57,339.61
10014130	Legal Expense			3,364.54		
04/01/18	9170	2	Mika Meyers PLC		366.64	
			Totals for 10014130		366.64	3,731.18
10014170	Accounting Fees			2,465.64		
04/03/18	9186	2	H.A.A.S., Inc.		1,024.38	
			Totals for 10014170		1,024.38	3,490.02
10014182	Employee Benefits - Admin			23,460.20		
04/01/18	9173	2	Sun Life Financial		399.07	
04/01/18	9174	2	VSP		142.44	
04/03/18	9191	2	Principal Financial Group		804.78	
04/30/18	RT4	3	To record payroll transactions per bank statement.		1,256.38	
04/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,562.04	
			Totals for 10014182		7,164.71	30,624.91
10014185	Telephone			6,682.96		
04/11/18	9196	2	AT & T		961.96	
04/11/18	9197	2	AT & T Long Distance		214.84	
			Totals for 10014185		1,176.80	7,859.76
10014190.1	Publications			0.00		
04/03/18	9187	2	Nan McKay & Associates, Inc.		175.00	
			Totals for 10014190.1		175.00	175.00
10014190.2	Membership Dues and Fees			879.00		
			Totals for 10014190.2		0.00	879.00
10014190.3	Admin Service Contracts			10,274.12		
04/03/18	9188	2	Next IT		1,689.08	
04/03/18	9189	2	PNC Bank		1,200.00	
04/03/18	9192	2	US Bank Equipment Finance		640.19	
04/11/18	9204	2	Housing Data Systems		2,719.00	
04/11/18	9205	2	Kushner & Company		100.00	
04/11/18	9207	2	Next IT		238.19	
04/20/18	9221	2	Nan McKay & Associates, Inc.		900.00	
04/30/18	RT4	3	To record payroll transactions per bank statement.		100.90	
			Totals for 10014190.3		7,587.36	17,861.48
10014190.4	Office Supplies			3,020.22		
04/01/18	9172	2	Staples		290.74	
			Totals for 10014190.4		290.74	3,310.96

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Manistee Housing Commission
General Ledger
April 1, 2018 - April 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014190.5	Other Sundry-Misc.			3,950.96		
04/03/18	9189	2	PNC Bank		527.96	
04/03/18	9190	2	Reserve Account		700.00	
04/11/18	9201	2	Great Lakes Collection Agency		35.40	
04/11/18	9206	2	McCardel Water Conditioning		46.00	
04/11/18	9208	2	The Pioneer Group		169.00	
			Totals for 10014190.5		1,478.36	5,429.32
10014221	Resident Employee Stipend			1,650.00		
04/01/18	9175	2	[redacted]		100.00	
04/01/18	9176	2	[redacted]		200.00	
04/01/18	9177	2	[redacted]		50.00	
04/01/18	9178	2	[redacted]		200.00	
			Totals for 10014221		550.00	2,200.00
10014230	Contract Costs-Cable & Other			17,569.06		
04/03/18	9182	2	Charter Business		5,930.91	
			Totals for 10014230		5,930.91	23,499.97
10014310	Water & Sewer			15,117.87		
04/11/18	9198	2	City of Manistee		5,769.05	
			Totals for 10014310		5,769.05	20,886.92
10014320	Electricity			33,910.58		
04/03/18	9183	2	Consumers Energy		8,672.62	
04/11/18	9199	2	Consumers Energy		1,986.75	
			Totals for 10014320		10,659.37	44,569.95
10014330	Gas			12,010.21		
04/01/18	9167	2	DTE Energy		3,450.03	
			Totals for 10014330		3,450.03	15,460.24
10014410	Maintenance Wages			24,712.28		
04/30/18	RT4	3	To record payroll transactions per bank statement.		8,029.88	
			Totals for 10014410		8,029.88	32,742.16
10014420	Materials			12,211.06		
04/01/18	9169	2	HD Supply Facilities Mtce		190.99	
04/20/18	9216	2	Blarney Castle Fleet Program		236.65	
04/20/18	9217	2	Fastenal Company		1,433.50	
04/20/18	9222	2	Olson Lumber Company		356.17	
04/20/18	9223	2	Sports Ink Screen Printing & Embroidery LLC		198.00	
04/20/18	9224	2	Sunrise Supplies		751.62	
04/20/18	9225	2	Wahr Hardware, Inc.		563.62	
			Totals for 10014420		3,730.55	15,941.61
10014430.01	Garbage Removal			6,845.77		
04/11/18	9209	2	Republic Services		1,786.56	
			Totals for 10014430.01		1,786.56	8,632.33
10014430.02	Heating & Cooling Contracts			6,711.49		
			Totals for 10014430.02		0.00	6,711.49
10014430.04	Elevator Contracts			13,975.00		
			Totals for 10014430.04		0.00	13,975.00

DOCUMENT REDACTED
UNDER FEDERAL PRIVACY ACT
OF CURRENT AND PAST PROGRAM PARTICIPANTS
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014430.06	Unit Turnaround Contracts			4,865.00		
04/11/18	9203	2	Haglund's Floor Covering		1,415.00	
04/20/18	9219	2	Manistee Cleaning Service		125.00	
			Totals for 10014430.06		1,540.00	6,405.00
10014430.07	Electrical Contracts			200.00		
04/11/18	9211	2	Top Line Electric		202.09	
			Totals for 10014430.07		202.09	402.09
10014430.08	Plumbing Contracts			928.22		
04/11/18	9200	2	Forbes Sanitation and Excavation, Inc.		787.00	
04/20/18	9213	2	AFP Specialties, Inc.		2,800.00	
04/20/18	9218	2	Forbes Sanitation and Excavation, Inc.		150.00	
			Totals for 10014430.08		3,737.00	4,665.22
10014430.09	Extermination Contracts			4,517.00		
04/01/18	9168	2	Griffin Pest Solutions		1,020.00	
04/03/18	9185	2	Griffin Pest Solutions		411.00	
04/11/18	9202	2	Griffin Pest Solutions		1,443.00	
			Totals for 10014430.09		2,874.00	7,391.00
10014430.11	Routine Maintenance Contracts			1,653.00		
			Totals for 10014430.11		0.00	1,653.00
10014430.12	Miscellaneous Contracts			1,202.49		
04/20/18	9220	2	Manistee Ford		42.76	
			Totals for 10014430.12		42.76	1,245.25
10014433	Employee Benefits - Maint.			18,534.82		
04/01/18	9173	2	Sun Life Financial		238.66	
04/01/18	9174	2	VSP		121.44	
04/03/18	9191	2	Principal Financial Group		704.32	
04/30/18	RT4	3	To record payroll transactions per bank statement.		722.19	
04/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,848.12	
			Totals for 10014433		5,634.73	24,169.55
10014440	Staff Training-Maintenance			409.00		
			Totals for 10014440		0.00	409.00
10014510	Insurance			22,277.24		
04/30/18	RT2	3	To record monthly insurance write off.		6,578.08	
			Totals for 10014510		6,578.08	28,855.32
10014520	Payment in Lieu of Taxes			8,220.00		
04/30/18	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		2,740.00	10,960.00
10014570	Collection Losses			12,652.47		
			Totals for 10014570		0.00	12,652.47
10014580	Interest Expense			17,812.75		
04/01/18	9166	2	Byline Bank		5,824.31	
04/03/18	9184	2	Ford Credit		78.46	
			Totals for 10014580		5,902.77	23,715.52
10014800	Depreciation - Current Year			75,630.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/30/18	PH3	3	To record estimated monthly depreciation expense.		25,210.00	
			Totals for 10014800		25,210.00	100,840.00
10017510	Principal Payments - EPC			8,664.56		
04/01/18	9166	2	Byline Bank		2,919.04	
			Totals for 10017510		2,919.04	11,583.60
10017511	Principal Payments - F150			1,195.83		
04/03/18	9184	2	Ford Credit		402.57	
			Totals for 10017511		402.57	1,598.40
10017520	Replacement of Equipment			1,748.00		
			Totals for 10017520		0.00	1,748.00
10017540	Betterments and Additions			5,781.00		
			Totals for 10017540		0.00	5,781.00
10017590	Operating Expenditures-Contra			(17,389.39)		
04/01/18	9166	2	Byline Bank		(2,919.04)	
04/03/18	9184	2	Ford Credit		(402.57)	
			Totals for 10017590		(3,321.61)	(20,711.00)
10019996	Unit Months Leased			588.00		
04/30/18	RT1	3	To record units leased.		202.00	
			Totals for 10019996		202.00	790.00
10019997	Unit Months Leased - Contra			(588.00)		
04/30/18	RT1	3	To record units leased.		(202.00)	
			Totals for 10019997		(202.00)	(790.00)
10019998	Unit Months Available			642.00		
04/30/18	PH1	3	To record units available.		214.00	
			Totals for 10019998		214.00	856.00
10019999	Unit Months Available - Contra			(642.00)		
04/30/18	PH1	3	To record units available.		(214.00)	
			Totals for 10019999		(214.00)	(856.00)
10173401.1	Operating Grants			(10,763.95)		
			Totals for 10173401.1		0.00	(10,763.95)
10173401.3	Capital Grants			(5,166.50)		
			Totals for 10173401.3		0.00	(5,166.50)
10174190.3	Administrative Service Contracts			5,064.00		
04/01/18	9179	2	Tandem Care, Inc.		1,950.00	
			Totals for 10174190.3		1,950.00	7,014.00
10174190.5	Other Sundry-Misc.			2,149.95		
			Totals for 10174190.5		0.00	2,149.95
10174430.12	Miscellaneous Contracts			0.00		
04/01/18	9171	2	Spicer Group		1,600.00	
			Totals for 10174430.12		1,600.00	1,600.00
15161406	Operations			29,680.00		
			Totals for 15161406		0.00	29,680.00

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
15161408	Management Improvements			21,200.00		
			Totals for 15161408		0.00	21,200.00
15161410	Administration			21,200.00		
			Totals for 15161410		0.00	21,200.00
15161430	A & E Fees			15,000.00		
			Totals for 15161430		0.00	15,000.00
15161460	Dwelling Structures			56,257.34		
			Totals for 15161460		0.00	56,257.34
15161460.99	Dwelling Structures - Soft Costs			30,032.50		
			Totals for 15161460.99		0.00	30,032.50
15161465	Dwelling Equipment			6,027.00		
			Totals for 15161465		0.00	6,027.00
15161470	Nondwelling Structures			1,475.00		
			Totals for 15161470		0.00	1,475.00
15161475	Non-dwelling Equipment			15,000.00		
			Totals for 15161475		0.00	15,000.00
15161600	CFP Funding			195,871.84		
			Totals for 15161600		0.00	195,871.84
15161699	CFP Funding - Contra			(195,871.84)		
			Totals for 15161699		0.00	(195,871.84)
15169800	CFP Cost - Contra			(195,871.84)		
			Totals for 15169800		0.00	(195,871.84)
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00
15171408	Management Improvements			8,711.36		
			Totals for 15171408		0.00	8,711.36
15171430	A & E Fees			4,395.11		
04/01/18	9171	2	Spicer Group		4,080.50	
04/01/18	9179	2	Tandem Care, Inc.		1,950.00	
			Totals for 15171430		6,030.50	10,425.61
15171600	CFP Funding			61,535.97		
			Totals for 15171600		0.00	61,535.97
15171699	CFP Funding - Contra			(61,535.97)		
			Totals for 15171699		0.00	(61,535.97)
15179800	CFP Cost - Contra			(55,505.47)		
04/01/18	9171	2	Spicer Group		(4,080.50)	
04/01/18	9179	2	Tandem Care, Inc.		(1,950.00)	
			Totals for 15179800		(6,030.50)	(61,535.97)
			Report Total			0.00

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Date	Reference	
Net Profit/(Loss)		
Current Period		(12,753.03)
Year-to-Date		(139,229.92)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
Public Housing Checking - 851620

April 1, 2018 - April 30, 2018

General Ledger	
Balance per General Ledger (Account 10011111.2) at 04/01/18	185,162.86
Activity for the month:	
Total Debits (Deposits and Additions)	122,186.24
Total Credits (Checks and Payments)	(106,036.08)
Unadjusted General Ledger Balance at 04/30/18	201,313.02
Total Adjustments	0.00
Reconciled General Ledger Balance at 04/30/18	201,313.02
Bank	
Balance per Bank Statement at 04/30/18	203,341.60
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(2,028.58)
Total Bank Errors	0.00
Adjusted Bank Balance at 04/30/18	201,313.02

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

April 1, 2018 - April 30, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	187,465.05
Cleared Deposits & Additions				
110	03/31/18		March Cash Receipts	632.00
117	04/30/18	Multiple	April Cash Receipts	59,479.92
118	04/30/18	10013401.2	Operating Subsidy	62,661.00
119	04/30/18	Multiple	Now/Sweep Savings	45.32
			Total	122,818.24
			Statement Total	122,818.24
			Difference	0.00
Cleared Checks & Payments				
313	04/30/18		To record NSF per April 2018 bank statement.	306.00
9153	03/19/18	10014430.08	Manistee Plumbing Company LLC	178.22
9163	03/26/18	10014190.5	The PI Company	265.55
9164	03/26/18	10014190.3	Pitney Bowes	405.96
9165	03/26/18	10014420	Sherwin-Williams Co.	550.49
9166	04/01/18	Multiple	Byline Bank	8,743.35
9167	04/01/18	10014330	DTE Energy	3,450.03
9168	04/01/18	10014430.09	Griffin Pest Solutions	1,020.00
9169	04/01/18	10014420	HD Supply Facilities Mtce	190.99
9170	04/01/18	10014130	Mika Meyers PLC	366.64
9171	04/01/18	Multiple	Spicer Group	4,080.50
9172	04/01/18	10014190.4	Staples	290.74
9173	04/01/18	Multiple	Sun Life Financial	637.73
9174	04/01/18	Multiple	VSP	263.88
9175	04/01/18	10014221	[redacted]	100.00
9176	04/01/18	10014221	[redacted]	200.00
9177	04/01/18	10014221	[redacted]	50.00
9178	04/01/18	10014221	[redacted]	200.00
9179	04/01/18	Multiple	Tandem Care, Inc.	1,950.00
9180	03/23/18	10011122	[redacted]	15.00
9181	04/03/18	10011122	DTE Energy	150.65
9182	04/03/18	10014230	Charter Business	5,930.91
9183	04/03/18	10014320	Consumers Energy	8,672.62
9184	04/03/18	Multiple	Ford Credit	481.03
9185	04/03/18	10014430.09	Griffin Pest Solutions	411.00
9186	04/03/18	10014170	H.A.A.S., Inc.	1,024.38
9187	04/03/18	10014190.1	Nan McKay & Associates, Inc.	175.00
9188	04/03/18	10014190.3	Next IT	1,689.08
9189	04/03/18	Multiple	PNC Bank	1,727.96
9190	04/03/18	10014190.5	Reserve Account	700.00
9191	04/03/18	Multiple	Principal Financial Group	1,509.10
9192	04/03/18	10014190.3	US Bank Equipment Finance	640.19
9194	04/11/18	10012117.13	Alerus Retirement Solutions	20.00
9195	04/11/18	10012117.13	Alerus Retirement Solutions	70.00
9196	04/11/18	10014185	AT & T	961.96
9197	04/11/18	10014185	AT & T Long Distance	214.84
9198	04/11/18	10014310	City of Manistee	5,769.05
9199	04/11/18	10014320	Consumers Energy	1,986.75
9200	04/11/18	10014430.08	Forbes Sanitation and Excavation, Inc.	787.00
9201	04/11/18	10014190.5	Great Lakes Collection Agency	35.40
9202	04/11/18	10014430.09	Griffin Pest Solutions	1,443.00
9203	04/11/18	10014430.06	Haglund's Floor Covering	1,415.00
9204	04/11/18	10014190.3	Housing Data Systems	2,719.00
9205	04/11/18	10014190.3	Kushner & Company	100.00
9206	04/11/18	Multiple	McCardel Water Conditioning	46.00
9207	04/11/18	10014190.3	Next IT	238.19

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

April 1, 2018 - April 30, 2018

Reference	Date	GL Account	Description	Amount
9208	04/11/18	10014190.5	The Pioneer Group	169.00
9209	04/11/18	10014430.01	Republic Services	1,786.56
9210	04/11/18	10011122	[redacted]	20.00
9211	04/11/18	10014430.07	Top Line Electric	202.09
9212	04/20/18	10011111.4	Manistee Housing Commission	2,077.18
9213	04/20/18	10014430.08	AFP Specialties, Inc.	2,800.00
9214	04/20/18	10012117.13	Alerus Retirement Solutions	20.00
9215	04/20/18	10012117.13	Alerus Retirement Solutions	50.00
9216	04/20/18	10014420	Blarney Castle Fleet Program	236.65
9217	04/20/18	10014420	Fastenal Company	1,433.50
9218	04/20/18	10014430.08	Forbes Sanitation and Excavation, Inc.	150.00
9219	04/20/18	10014430.06	Manistee Cleaning Service	125.00
9220	04/20/18	10014430.12	Manistee Ford	42.76
9221	04/20/18	10014190.3	Nan McKay & Associates, Inc.	900.00
9223	04/20/18	10014420	Sports Ink Screen Printing & Embroidery LLC	198.00
9224	04/20/18	10014420	Sunrise Supplies	751.62
9225	04/20/18	10014420	Wahr Hardware, Inc.	563.62
13217	03/07/18	10012117.9	United Steel Workers	62.18
13219	03/21/18	10012117.9	United Steel Workers	60.21
13220	04/04/18	10011111.3	CMHC - West Shore FSA	272.69
13223	04/18/18	10011111.3	CMHC - West Shore FSA	272.69
RT4	04/30/18		To record payroll transactions per bank statement.	20,055.03
RT5	04/30/18		To record SHWF debit for payment of health insurance per bank statement.	10,322.20
RT6	04/30/18		To record MERS contribution per bank statement.	2,187.52
			Total	106,941.69
			Statement Total	106,941.69
			Difference	0.00
			Ending Bank Balance	203,341.60

Reconciled Bank Information

Ending Bank Balance	203,341.60

Open Deposits & Additions

Total	0.00

Open Checks & Payments

8056	11/02/16		[redacted]	202.00
8075	11/02/16		[redacted]	84.00
8386	04/03/17		[redacted]	4.50
8491	05/11/17		Northern Fire & Safety	469.00
8509	06/01/17		[redacted]	183.08
8611	07/20/17		[redacted]	76.00
8625	07/20/17		[redacted]	91.00
8983	01/04/18	10012114	[redacted]	284.00
9193	04/11/18	10011122	[redacted]	19.04
9222	04/20/18	10014420	Olson Lumber Company	356.17
9249	04/27/18	10011122	Consumers Energy	127.00
13150	03/08/17		United Steel Workers	3.00
13221	04/04/18	10012117.6	United Steel Workers of America	3.00
13222	04/04/18	10012117.9	United Steel Workers of America	63.23
13224	04/18/18	10012117.9	United Steel Workers of America	63.56
			Total	2,028.58
			Reconciled Bank Balance	201,313.02

Bank Account Reconcilation Summary

Bank Statement Information

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

April 1, 2018 - April 30, 2018

Reference	Date	GL Account	Description	Amount
Beginning Bank Balance				187,465.05
+	Cleared Deposits & Additions			122,818.24
-	Cleared Checks & Payments			106,941.69
Ending Bank Balance				203,341.60
Reconciled Bank Information				
+	Open Deposits & Additions			0.00
-	Open Checks & Payments			2,028.58
Reconciled Bank Balance				201,313.02
General Ledger Information				
Unadjusted General Ledger Balance				201,313.02
+/-	Total Adjustments			0.00
Adjusted General Ledger Balance				201,313.02
Unreconciled Amount				0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

April 1, 2018 - April 30, 2018

General Ledger	
Balance per General Ledger (Account 10011111.3) at 04/01/18	10,257.89
Activity for the month:	
Total Debits (Deposits and Additions)	545.94
Total Credits (Checks and Payments)	(1,087.20)
Unadjusted General Ledger Balance at 04/30/18	9,716.63
Total Adjustments	0.00
Reconciled General Ledger Balance at 04/30/18	9,716.63
Bank	
Balance per Bank Statement at 04/30/18	9,716.63
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 04/30/18	9,716.63

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

April 1, 2018 - April 30, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	10,257.89
Cleared Deposits & Additions					
119	04/30/18		Now/Sweep Interest		0.56
13220	04/04/18		CMHC - West Shore FSA		272.69
13223	04/18/18		CMHC - West Shore FSA		272.69
				Total	545.94
				Statement Total	545.94
				Difference	0.00
Cleared Checks & Payments					
RT3	04/30/18		To record HRA transactions per bank statement.		1,087.20
				Total	1,087.20
				Statement Total	1,087.20
				Difference	0.00
				Ending Bank Balance	9,716.63
Reconciled Bank Information					
				Ending Bank Balance	9,716.63
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	9,716.63

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Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	10,257.89
+ Cleared Deposits & Additions	545.94
- Cleared Checks & Payments	1,087.20
Ending Bank Balance	9,716.63
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	9,716.63
General Ledger Information	
Unadjusted General Ledger Balance	9,716.63
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	9,716.63
Unreconciled Amount	0.00

Manistee Housing Commission
Bank Account Reconciliation Transmittal
Money Market Savings - 558567
April 1, 2018 - April 30, 2018

General Ledger	
Balance per General Ledger (Account 10011111.4) at 04/01/18	49,930.32
Activity for the month:	
Total Debits (Deposits and Additions)	2,085.30
Total Credits (Checks and Payments)	0.00
Unadjusted General Ledger Balance at 04/30/18	52,015.62
Total Adjustments	0.00
Reconciled General Ledger Balance at 04/30/18	52,015.62
Bank	
Balance per Bank Statement at 04/30/18	52,015.62
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 04/30/18	52,015.62

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

April 1, 2018 - April 30, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	49,930.32
Cleared Deposits & Additions					
119	04/30/18		Now/Sweep Interest		8.12
9212	04/20/18		Manistee Housing Commission		2,077.18
				Total	2,085.30
				Statement Total	2,085.30
				Difference	0.00
Cleared Checks & Payments					
				Total	0.00
				Statement Total	0.00
				Difference	0.00
				Ending Bank Balance	52,015.62
Reconciled Bank Information					
				Ending Bank Balance	52,015.62
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	52,015.62

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	49,930.32
+ Cleared Deposits & Additions	2,085.30
- Cleared Checks & Payments	0.00
Ending Bank Balance	52,015.62
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	52,015.62
General Ledger Information	
Unadjusted General Ledger Balance	52,015.62
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	52,015.62
Unreconciled Amount	0.00

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Manistee Housing Commission
Low Rent Public Housing
Comparative Statement of Revenue & Expense

	1 Month Ended April 30, 2018	1 Month Ended April 30, 2017	4 Months Ended April 30, 2018	4 Months Ended April 30, 2017
Operating Income				
3110 - Dwelling Rental Revenue	$ 44,674.00	$ 39,172.00	$ 172,068.00	$ 165,676.00
3120 - Tenant Revenue - Excess Utilities	526.38	587.03	1,995.50	2,776.87
3689 - Tenant Revenue - Cable TV	4,762.00	4,545.00	18,935.00	18,412.35
3690 - Tenant Revenue - Other	1,434.70	2,402.20	10,409.47	7,975.86
3401.2 - Operating Subsidy	62,661.00	44,306.00	182,942.00	149,311.00
3610 - Interest Income	54.00	64.60	213.41	298.45
3690.1 - Other Revenue	0.00	0.00	6.44	36.25
3690.4 - Laundry Revenue	762.94	1,750.04	3,572.49	3,873.50
3690.6 - Fraud Recovery Revenue	203.40	0.00	813.60	0.00
3690.7 - Management Fee - DVG	3,332.00	0.00	3,332.00	10,000.00
Total Operating Income	$ 118,410.42	$ 92,826.87	$ 394,287.91	$ 358,360.28
Operating Expenses				
Routine Expense				
4110 - Administrative Wages	$ 13,981.68	$ 13,164.56	$ 57,339.61	$ 52,600.71
4130 - Legal Expense	366.64	1,824.97	3,731.18	4,739.05
4150 - Travel Expense	0.00	0.00	0.00	145.90
4170 - Accounting Fees	1,024.38	0.00	3,490.02	2,465.64
4182 - Employee Benefits - Admin	7,164.71	6,673.37	30,624.91	25,904.73
4185 - Telephone	1,176.80	2,096.93	7,859.76	7,563.72
4190.1 - Publications	175.00	175.00	175.00	175.00
4190.2 - Membership Dues and Fees	0.00	0.00	879.00	879.00
4190.3 - Admin Service Contracts	7,587.36	10,065.49	17,861.48	25,054.52
4190.4 - Office Supplies	290.74	1,327.60	3,310.96	2,858.22
4190.5 - Other Sundry-Misc.	1,478.36	2,094.30	5,429.32	5,963.59
4221 - Resident Employee Stipend	550.00	600.00	2,200.00	2,340.32
4230 - Contract Costs-Cable & Other	5,930.91	5,481.59	23,499.97	21,666.98
4310 - Water & Sewer	5,769.05	4,021.42	20,886.92	19,019.11
4320 - Electricity	10,659.37	13,931.50	44,569.95	42,892.35
4330 - Gas	3,450.03	3,169.27	15,460.24	13,983.67
4410 - Maintenance Wages	8,029.88	7,747.72	32,742.16	33,760.27
4420 - Materials	3,730.55	6,867.40	15,941.61	16,535.60
4430.01 - Garbage Removal	1,786.56	1,411.50	8,632.33	5,947.82
4430.02 - Heating & Cooling Contracts	0.00	146.35	6,711.49	8,249.97
4430.04 - Elevator Contracts	0.00	1,550.53	13,975.00	3,339.55
4430.06 - Unit Turnaround Contracts	1,540.00	1,275.00	6,405.00	4,265.00
4430.07 - Electrical Contracts	202.09	0.00	402.09	1,152.75
4430.08 - Plumbing Contracts	3,737.00	125.00	4,665.22	475.00
4430.09 - Extermination Contracts	2,874.00	1,459.00	7,391.00	8,229.00
4430.11 - Routine Maintenance Contracts	0.00	479.95	1,653.00	1,275.10
4430.12 - Miscellaneous Contracts	42.76	48.56	1,245.25	1,818.56
4433 - Employee Benefits - Maint.	5,634.73	6,592.14	24,169.55	25,630.15
4440 - Staff Training-Maintenance	0.00	0.00	409.00	0.00
4510 - Insurance	6,578.08	6,760.34	28,855.32	27,048.96
4520 - Payment in Lieu of Taxes	2,740.00	3,290.00	10,960.00	13,160.00
4570 - Collection Losses	0.00	0.00	12,652.47	0.00
4580 - Interest Expense	5,902.77	6,100.07	23,715.52	24,488.95
Total Routine Expense	$ 102,403.45	$ 108,479.56	$ 437,844.33	$ 403,629.19

Manistee Housing Commission
Low Rent Public Housing
Comparative Statement of Revenue & Expense

	1 Month Ended April 30, 2018	1 Month Ended April 30, 2017	4 Months Ended April 30, 2018	4 Months Ended April 30, 2017
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Non-Routine Expense	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Operating Expenses	$ 102,403.45	$ 108,479.56	$ 437,844.33	$ 403,629.19
Operating Income (Loss)	$ 16,006.97	$ (15,652.69)	$ (43,556.42)	$ (45,268.91)
Depreciation Expense				
4800 - Depreciation - Current Year	$ 25,210.00	$ 24,750.00	$ 100,840.00	$ 99,000.00
Total Depreciation Expense	$ 25,210.00	$ 24,750.00	$ 100,840.00	$ 99,000.00
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Total Surplus Credits & Charges	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Capital Expenditures				
7510 - Principal Payments - EPC	$ 2,919.04	$ 2,443.78	$ 11,583.60	$ 9,697.64
7511 - Principal Payments - F150	402.57	379.37	1,598.40	1,506.29
7520 - Replacement of Equipment	0.00	375.00	1,748.00	5,210.60
7540 - Betterments and Additions	0.00	0.00	5,781.00	1,082.00
7590 - Operating Expenditures-Contra	(3,321.61)	(3,198.15)	(20,711.00)	(17,496.53)
Total Capital Expenditures	$ 0.00	$ 0.00	$ 0.00	$ 0.00
HUD Net Income (Loss)	$ 12,685.36	$ (18,850.84)	$ (64,267.42)	$ (63,775.19)
GAAP Net Income (Loss)	$ (9,203.03)	$ (40,402.69)	$ (144,396.42)	$ (145,278.66)

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 December 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.

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

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	52,265.53
Total Cash		52,265.53
Receivables		
1122 - Tenants Accounts Receivable		1,875.62
1122.1 - Allowance for Doubtful Accounts-TAR		(1,875.62)
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		935.90
Investments		
Total Investments		0.00
Prepaid Expenses & Other Assets		
Total Prepaid Expenses & Other Assets		0.00
Total Current Assets		53,201.43
CAPITAL ASSETS		
Land, Structures & Equipment		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(96,266.81)
Total Land, Structures & Equipment		276,964.48
TOTAL CAPITAL ASSETS		276,964.48
TOTAL ASSETS	$	330,165.91

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

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
Accounts Payable		
2111 - Vendors and Contractors	$	153.88
2114 - Tenant Security Deposits		1,391.00
Total Accounts Payable		1,544.88
Accrued Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Accrued Liabilities		500,000.00
Total Current Liabilities		501,544.88
Non Current Liabilities		
Total Non Current Liabilites		0.00
Deferred Credits		
2240 - Tenants Prepaid Rent		433.11
Total Deferred Credits		433.11
TOTAL LIABILITIES/DEFERRED CREDITS		501,977.99
EQUITY		
Unreserved Fund Balance		
2806 - Unrestricted Net Position		70,942.81
2806.4 - Invested in Capital Assets-DVG		(223,035.52)
Current Year Profit(Loss)		(19,719.37)
Total Unreserved Fund Balance		(171,812.08)
TOTAL EQUITY		(171,812.08)
TOTAL LIABILITIES/EQUITY	$	330,165.91

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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2017

	1 Month Ended December 31, 2017	12 Months Ended December 31, 2017
Operating Income		
3110 - Dwelling Rental Revenue	1,307.00	11,162.00
3120 - Tenant Revenue - Excess Utilities	25.34	43.39
3690 - Tenant Revenue - Other	0.00	143.50
3690.1 - Other Revenue	0.00	3.88
Total Operating Income	1,332.34	11,352.77
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	1,677.48
4172 - Management Fees	0.00	10,000.00
4190.5 - Other Sundry-Misc.	0.00	26.00
Total Administration	128.54	11,703.48
Ordinary Maint. & Operation		
4420 - Materials	0.00	2,854.17
4430.01 - Garbage Removal	0.00	43.62
4430.02 - Heating & Cooling Contracts	0.00	1,455.91
4430.06 - Unit Turnaround Contracts	0.00	150.00
4430.12 - Miscellaneous Contracts	0.00	1,598.79
Total Ordinary Maint. & Oper.	0.00	6,102.49
General Expense		
4570 - Collection Losses	1,875.62	1,875.62
4590 - Other General Expense	(407.98)	953.77
Total General Expense	1,467.64	2,829.39
Depreciation Expense		
4800 - Depreciation - Current Year	1,196.78	10,436.78
Total Depreciation Expense	1,196.78	10,436.78
Capital Expenditures		
7540 - Betterments and Additions	0.00	6,690.00
7590 - Operating Expenditures-Contra	0.00	(6,690.00)
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	2,792.96	37,762.14
Net Income/(Loss)	(263.84)	(15,972.59)

ALL PERSONAL INFORMATION HAS BEEN REDACTED OR REMOVED PRIVACY ACT OF CURRENT OR FORMER PROGRAM PARTICIPANTS

Manistee Housing Commission
Cash Disbursements-DVG Journal

Date	Reference	Account	Description	Amount	Reference Total
12/07/17	2656	20014170	H.A.A.S., Inc.	128.54	128.54
12/31/17	MI078	20011111	Cash Disbursements	(128.54)	(128.54)
				Transaction Balance	0.00

Total Debits 128.54 Total Credits 128.54 A/C Hash Total 40025281.000

Number of Transactions 2

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Date	Reference	Account	Description	Amount	Reference Total
12/31/17	112	20011111	December Cash Receipts	1,352.00	
12/31/17	112	20011122	December TAR Collections	(1,352.00)	
12/31/17	113	20011111	Interfund Reimbursement - CMHC	895.00	
12/31/17	113	20011129.4	Interfund Reimbursement - CMHC	(895.00)	
				Transaction Balance	0.00

Total Debits 2,247.00 Total Credits 2,247.00 A/C Hash Total 80044473.400

Number of Transactions 4

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Date	Reference	Account	Description	Amount	Reference Total
12/31/17	514	20011122	To record charges to tenants per Dec 2017 Statement of Operations.	1,332.34	
12/31/17	514	20013110	To record charges to tenants per Dec 2017 Statement of Operations.	(1,307.00)	
12/31/17	514	20013120	To record charges to tenants per Dec 2017 Statement of Operations.	(25.34)	
12/31/17	515	20012111	To reverse accounts payable recorded @ FYE 12/31/2016.	561.86	
12/31/17	515	20014170	To reverse accounts payable recorded @ FYE 12/31/2016.	(128.54)	
12/31/17	515	20014590	To reverse accounts payable recorded @ FYE 12/31/2016.	(433.32)	
12/31/17	516	20012111	To record accounts payable @ FYE 12/31/2017.	(153.88)	
12/31/17	516	20014170	To record accounts payable @ FYE 12/31/2017.	128.54	
12/31/17	516	20014590	To record accounts payable @ FYE 12/31/2017.	25.34	
12/31/17	517	20011122	To defer tenant prepayments @ FYE 12/31/2017.	433.11	
12/31/17	517	20012240	To defer tenant prepayments @ FYE 12/31/2017.	(433.11)	
12/31/17	518	20011122.1	To record allowance for doubtful accounts @ FYE 12/31/2017.	(1,875.62)	
12/31/17	518	20014570	To record allowance for doubtful accounts @ FYE 12/31/2017.	1,875.62	
12/31/17	519	20011400.98	To adjust accumulated depreciation @ FYE 12/31/2017.	(356.78)	
12/31/17	519	20014800	To adjust accumulated depreciation @ FYE 12/31/2017.	356.78	
12/31/17	520	20012806	To adjust equity per GASB 34 @ FYE 12/31/2017.	(3,746.78)	
12/31/17	520	20012806.4	To adjust equity per GASB 34 @ FYE 12/31/2017.	3,746.78	
12/31/17	A1	20011400.98	To record estimated depreciation expense.	(840.00)	
12/31/17	A1	20014800	To record estimated depreciation expense.	840.00	
12/31/17	RT1	20019996	To record units leased.	3.00	
12/31/17	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	0.00

Total Debits 9,303.37 Total Credits 9,303.37 A/C Hash Total 420286155.460

Number of Transactions 21

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20011111	**Cash - MSHDA**			50,147.07		
12/31/17	112		December Cash Receipts		1,352.00	
12/31/17	113		Interfund Reimbursement - CMHC		895.00	
12/31/17	MI078		Cash Disbursements		(128.54)	
					2,118.46	52,265.53
20011122	**Tenants Accounts Receivable**			1,487.17		
12/31/17	112		December TAR Collections		(1,352.00)	
12/31/17	147		December TAR Collections-DVG		(25.00)	
12/31/17	514		To record charges to tenants per Dec 2017 Statement of Operations.		1,332.34	
12/31/17	517		To defer tenant prepayments @ FYE 12/31/2017.		433.11	
					388.45	1,875.62
20011122.1	**Allowance for Doubtful Accounts-TAR**			0.00		
12/31/17	518		To record allowance for doubtful accounts @ FYE 12/31/2017.		(1,875.62)	
					(1,875.62)	(1,875.62)
20011129.4	**Interfund Receivable - P/H**			1,805.90		
12/31/17	113		Interfund Reimbursement - CMHC		(895.00)	
12/31/17	147		December Cash Receipts		25.00	
					(870.00)	935.90
20011400.7	**Buildings**			373,231.29		
					0.00	373,231.29
20011400.98	**Accumulated Depreciation-DVG**			(95,070.03)		
12/31/17	519		To adjust accumulated depreciation @ FYE 12/31/2017.		(356.78)	
12/31/17	A1	S	To record estimated depreciation expense.		(840.00)	
					(1,196.78)	(96,266.81)
20012111	**Vendors & Contractors**			(561.86)		
12/31/17	515		To reverse accounts payable recorded @ FYE 12/31/2016.		561.86	
12/31/17	516		To record accounts payable @ FYE 12/31/2017.		(153.88)	
					407.98	(153.88)
20012114	**Tenant Security Deposits**			(1,391.00)		
					0.00	(1,391.00)
20012130	**Forgiveable Note - MSHDA**			(500,000.00)		
					0.00	(500,000.00)
20012240	**Tenants Prepaid Rent**			0.00		
12/31/17	517		To defer tenant prepayments @ FYE 12/31/2017.		(433.11)	
					(433.11)	(433.11)
20012806	**Unrestricted Net Assets**			(67,196.03)		
12/31/17	520		To adjust equity per GASB 34 @ FYE 12/31/2017.		(3,746.78)	
					(3,746.78)	(70,942.81)

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20012806.4	**Invested in Capital Assets-DVG**			219,288.74		
12/31/17	520		To adjust equity per GASB 34 @ FYE 12/31/2017.		3,746.78	
					3,746.78	223,035.52
20013110	**Dwelling Rental**			(9,855.00)		
12/31/17	514		To record charges to tenants per Dec 2017 Statement of Operations.		(1,307.00)	
					(1,307.00)	(11,162.00)
20013120	**Excess Utilities**			(18.05)		
12/31/17	514		To record charges to tenants per Dec 2017 Statement of Operations.		(25.34)	
					(25.34)	(43.39)
20013690	**Tenant Income**			(143.50)		
					0.00	(143.50)
20013690.1	**Other Revenue**			(3.88)		
					0.00	(3.88)
20014170	**Accounting Fees**			1,548.94		
12/31/17	515		To reverse accounts payable recorded @ FYE 12/31/2016.		(128.54)	
12/31/17	516		To record accounts payable @ FYE 12/31/2017.		128.54	
12/07/17	2656	V	H.A.A.S., Inc.		128.54	
					128.54	1,677.48
20014172	**Management Fees**			10,000.00		
					0.00	10,000.00
20014190.5	**Other Sundry-Misc.**			26.00		
					0.00	26.00
20014420	**Materials**			2,854.17		
					0.00	2,854.17
20014430.01	**Garbage Removal**			43.62		
					0.00	43.62
20014430.02	**Heating & Cooling Contracts**			1,455.91		
					0.00	1,455.91
20014430.06	**Unit Turnaround Contracts**			150.00		
					0.00	150.00
20014430.12	**Miscellaneous Contracts**			1,598.79		
					0.00	1,598.79

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Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20014570	**Collection Losses**			0.00		
12/31/17	518		To record allowance for doubtful accounts @ FYE 12/31/2017.		1,875.62	
					1,875.62	1,875.62
20014590	**General Expense**			1,361.75		
12/31/17	515		To reverse accounts payable recorded @ FYE 12/31/2016.		(433.32)	
12/31/17	516		To record accounts payable @ FYE 12/31/2017.		25.34	
					(407.98)	953.77
20014800	**Depreciation - Current Year**			9,240.00		
12/31/17	519		To adjust accumulated depreciation @ FYE 12/31/2017.		356.78	
12/31/17	A1	S	To record estimated depreciation expense.		840.00	
					1,196.78	10,436.78
20017540	**Betterments and Addittions**			6,690.00		
					0.00	6,690.00
20017590	**Operating Expenditures-Contra**			(6,690.00)		
					0.00	(6,690.00)
20019996	**Unit Months Leased**			24.00		
12/31/17	RT1	S	To record units leased.		3.00	
					3.00	27.00
20019997	**Unit Months Leased - Contra**			(24.00)		
12/31/17	RT1	S	To record units leased.		(3.00)	
					(3.00)	(27.00)

Current Profit/(Loss) (1,460.62) YTD Profit/(Loss) (19,719.37)

Number of Transactions 29

The General Ledger is in balance 0.00

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Manistee Housing Commission
Bank Reconciliation Transmittal

Account Number:
Statement Ending date: 12/31/17
Checkbook Name: DVG Checking

General Ledger

Balance per General Ledger (Account 20011111) at 12/01/17	50,147.07
Activity for the month:	
Total Debits (Deposits and Credit Memos)	2,247.00
Total Credits (Checks and Debit Memos)	-128.54
Unreconciled General Ledger Balance at 12/31/17	52,265.53
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/17	52,265.53

Bank

Balance per Bank Statement at 12/31/17	52,265.53
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/17	52,265.53

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Manistee Housing Commission
Bank Reconciliation Worksheet

Statement Beginning date: 12/01/17
Statement Ending date: 12/31/17
Checkbook Name: DVG Checking

Statement Summary

Beginning Balance				50,165.12
Deposits and Credit Memos				
112	12/31/17	20011122	December Cash Receipts	1,352.00
113	12/31/17	20011129.4	Interfund Reimbursement - CMHC	895.00
			Total	2,247.00
Checks and Debit Memos				
2655	11/27/17	20014590	DTE Energy	(18.05)
2656	12/07/17	20014170	H.A.A.S., Inc.	(128.54)
			Total	(146.59)
Ending Balance				52,265.53

Bank Summary

Ending Bank Balance	52,265.53
Ending Balance	52,265.53

Book Summary

G/L account: 20011111
G/L journal: Journal Entry - DVG
G/L period: 12/31/17

Total Adjustments:	0.00
Ending Balance	52,265.53

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Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending January 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of January 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	53,417.04
Total Cash		53,417.04
Receivables		
1122 - Tenants Accounts Receivable		(431.50)
1122.1 - Allowance for Doubtful Accounts-TAR		(1,875.62)
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		(1,371.22)
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		52,045.82
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(97,161.81)
Total Fixed Assets		276,069.48
TOTAL ASSETS	$	328,115.30

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of January 31, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	153.88
2114 - Tenant Security Deposits		1,391.00
Total Current Liabilities		1,544.88
Noncurrent Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,544.88
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(223,035.52)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		51,223.44
Current Year Profit/(Loss)		(1,617.50)
Total Unrestricted Net Assets		49,605.94
TOTAL EQUITY		(173,429.58)
TOTAL LIABILITIES/EQUITY	$	328,115.30

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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,307.00	$ 1,307.00
Total Operating Revenue	1,307.00	1,307.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	128.54
Total Administration	128.54	128.54
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
General Expense		
4570 - Collection Losses	1,875.62	1,875.62
4590 - Other General Expense	25.34	25.34
Total General Expense	1,900.96	1,900.96
Total Routine Operating Expenses	2,029.50	2,029.50
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	895.00
Total Depreciation Expense	895.00	895.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ (722.50)	$ (722.50)

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Manistee Housing Commission
DVG Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/04/18	2657	20011111	H.A.A.S., Inc.	(128.54)
01/04/18	2657	20014170	H.A.A.S., Inc.	128.54
01/19/18	2658	20011111	DTE Energy	(25.34)
01/19/18	2658	20014590	DTE Energy	25.34
			Transaction Balance	0.00

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Manistee Housing Commission
DVG Cash Receipts Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	100	20011111	January Cash Receipts	1,305.39
01/31/18	100	20011122	January TAR Collections	(1,305.39)
			Transaction Balance	0.00

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Manistee Housing Commission
DVG Journal Entry Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	500	20011122	To record charges to tenants per Jan 2018 Statement of Operations.	1,307.00
01/31/18	500	20013110	To record charges to tenants per Jan 2018 Statement of Operations.	(1,307.00)
01/31/18	501	20012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	433.11
01/31/18	501	20011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	(433.11)
01/31/18	502	20011122	To record balance transfer to bad debt per Jan 2018 Statement of Operations.	(1,875.62)
01/31/18	502	20014570	To record balance transfer to bad debt per Jan 2018 Statement of Operations.	1,875.62
01/31/18	DVG1	20014800	To record estimated depreciation expense.	895.00
01/31/18	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
01/31/18	RT1	20019996	To record units leased.	3.00
01/31/18	RT1	20019997	To record units leased.	(3.00)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			52,265.53		
01/04/18	2657	2	H.A.A.S., Inc.		(128.54)	
01/19/18	2658	2	DTE Energy		(25.34)	
01/31/18	100	1	January Cash Receipts		1,305.39	
			Totals for 20011111		1,151.51	53,417.04
20011122	Tenants Accounts Receivable			1,875.62		
01/31/18	100	1	January TAR Collections		(1,305.39)	
01/31/18	500	3	To record charges to tenants per Jan 2018 Statement of Operations.		1,307.00	
01/31/18	501	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		(433.11)	
01/31/18	502	3	To record balance transfer to bad debt per Jan 2018 Statement of Operations.		(1,875.62)	
			Totals for 20011122		(2,307.12)	(431.50)
20011122.1	Allowance for Doubtful Accounts-TAR			(1,875.62)		
			Totals for 20011122.1		0.00	(1,875.62)
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(96,266.81)		
01/31/18	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(895.00)	(97,161.81)
20012111	Vendors & Contractors			(153.88)		
			Totals for 20012111		0.00	(153.88)
20012114	Tenant Security Deposits			(1,391.00)		
			Totals for 20012114		0.00	(1,391.00)
20012130	Forgiveable Note - MSHDA			(500,000.00)		
			Totals for 20012130		0.00	(500,000.00)
20012240	Tenants Prepaid Rent			(433.11)		
01/31/18	501	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		433.11	
			Totals for 20012240		433.11	0.00
20012806	Unrestricted Net Assets			(51,223.44)		
			Totals for 20012806		0.00	(51,223.44)
20012806.4	Invested in Capital Assets-DVG			223,035.52		
			Totals for 20012806.4		0.00	223,035.52
20013110	Dwelling Rental			0.00		
01/31/18	500	3	To record charges to tenants per Jan 2018 Statement of Operations.		(1,307.00)	
			Totals for 20013110		(1,307.00)	(1,307.00)
20014170	Accounting Fees			0.00		
01/04/18	2657	2	H.A.A.S., Inc.		128.54	
			Totals for 20014170		128.54	128.54
20014570	Collection Losses			0.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/18	502	3	To record balance transfer to bad debt per Jan 2018 Statement of Operations.		1,875.62	
			Totals for 20014570		1,875.62	1,875.62
20014590	General Expense			0.00		
01/19/18	2658	2	DTE Energy		25.34	
			Totals for 20014590		25.34	25.34
20014800	Depreciation - Current Year			0.00		
01/31/18	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		895.00	895.00
20019996	Unit Months Leased			0.00		
01/31/18	RT1	3	To record units leased.		3.00	
			Totals for 20019996		3.00	3.00
20019997	Unit Months Leased - Contra			0.00		
01/31/18	RT1	3	To record units leased.		(3.00)	
			Totals for 20019997		(3.00)	(3.00)
			Report Total			0.00

Net Profit/(Loss)

Current Period	(1,617.50)
Year-to-Date	(1,617.50)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
DVG Checking - 0610226573

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 20011111) at 01/01/18	52,265.53
Activity for the month:	
Total Debits (Deposits and Additions)	1,305.39
Total Credits (Checks and Payments)	(153.88)
Unadjusted General Ledger Balance at 01/31/18	53,417.04
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	53,417.04

Bank	
Balance per Bank Statement at 01/31/18	53,417.04
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	53,417.04

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	52,265.53
Cleared Deposits & Additions					
100	01/31/18	20011122	January Cash Receipts		1,305.39
				Total	1,305.39
				Statement Total	1,305.39
				Difference	0.00
Cleared Checks & Payments					
2657	01/04/18	20014170	H.A.A.S., Inc.		128.54
2658	01/19/18	20014590	DTE Energy		25.34
				Total	153.88
				Statement Total	153.88
				Difference	0.00
				Ending Bank Balance	53,417.04
Reconciled Bank Information					
				Ending Bank Balance	53,417.04
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	53,417.04

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	52,265.53
+ Cleared Deposits & Additions	1,305.39
- Cleared Checks & Payments	153.88
Ending Bank Balance	53,417.04
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	53,417.04
General Ledger Information	
Unadjusted General Ledger Balance	53,417.04
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	53,417.04
Unreconciled Amount	0.00

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Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending January 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of January 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	53,417.04
Total Cash		53,417.04
Receivables		
1122 - Tenants Accounts Receivable		(431.50)
1122.1 - Allowance for Doubtful Accounts-TAR		(1,875.62)
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		(1,371.22)
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		52,045.82
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(97,161.81)
Total Fixed Assets		276,069.48
TOTAL ASSETS	$	328,115.30

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of January 31, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	153.88
2114 - Tenant Security Deposits		1,391.00
Total Current Liabilities		1,544.88
Noncurrent Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,544.88
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(223,035.52)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		51,223.44
Current Year Profit/(Loss)		(1,617.50)
Total Unrestricted Net Assets		49,605.94
TOTAL EQUITY		(173,429.58)
TOTAL LIABILITIES/EQUITY	$	328,115.30

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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2018

	1 Month Ended January 31, 2018	1 Month Ended January 31, 2018
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,307.00	$ 1,307.00
Total Operating Revenue	1,307.00	1,307.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	128.54
Total Administration	128.54	128.54
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
General Expense		
4570 - Collection Losses	1,875.62	1,875.62
4590 - Other General Expense	25.34	25.34
Total General Expense	1,900.96	1,900.96
Total Routine Operating Expenses	2,029.50	2,029.50
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	895.00
Total Depreciation Expense	895.00	895.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ (722.50)	$ (722.50)

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Manistee Housing Commission
DVG Cash Disbursements Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/04/18	2657	20011111	H.A.A.S., Inc.	(128.54)
01/04/18	2657	20014170	H.A.A.S., Inc.	128.54
01/19/18	2658	20011111	DTE Energy	(25.34)
01/19/18	2658	20014590	DTE Energy	25.34
			Transaction Balance	0.00

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Manistee Housing Commission
DVG Cash Receipts Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	100	20011111	January Cash Receipts	1,305.39
01/31/18	100	20011122	January TAR Collections	(1,305.39)
			Transaction Balance	0.00

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Manistee Housing Commission
DVG Journal Entry Journal
January 1, 2018 - January 31, 2018

Date	Reference	Account	Description	Amount
01/31/18	500	20011122	To record charges to tenants per Jan 2018 Statement of Operations.	1,307.00
01/31/18	500	20013110	To record charges to tenants per Jan 2018 Statement of Operations.	(1,307.00)
01/31/18	501	20012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	433.11
01/31/18	501	20011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.	(433.11)
01/31/18	502	20011122	To record balance transfer to bad debt per Jan 2018 Statement of Operations.	(1,875.62)
01/31/18	502	20014570	To record balance transfer to bad debt per Jan 2018 Statement of Operations.	1,875.62
01/31/18	DVG1	20014800	To record estimated depreciation expense.	895.00
01/31/18	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
01/31/18	RT1	20019996	To record units leased.	3.00
01/31/18	RT1	20019997	To record units leased.	(3.00)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			52,265.53		
01/04/18	2657	2	H.A.A.S., Inc.		(128.54)	
01/19/18	2658	2	DTE Energy		(25.34)	
01/31/18	100	1	January Cash Receipts		1,305.39	
			Totals for 20011111		1,151.51	53,417.04
20011122	Tenants Accounts Receivable			1,875.62		
01/31/18	100	1	January TAR Collections		(1,305.39)	
01/31/18	500	3	To record charges to tenants per Jan 2018 Statement of Operations.		1,307.00	
01/31/18	501	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		(433.11)	
01/31/18	502	3	To record balance transfer to bad debt per Jan 2018 Statement of Operations.		(1,875.62)	
			Totals for 20011122		(2,307.12)	(431.50)
20011122.1	Allowance for Doubtful Accounts-TAR			(1,875.62)		
			Totals for 20011122.1		0.00	(1,875.62)
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(96,266.81)		
01/31/18	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(895.00)	(97,161.81)
20012111	Vendors & Contractors			(153.88)		
			Totals for 20012111		0.00	(153.88)
20012114	Tenant Security Deposits			(1,391.00)		
			Totals for 20012114		0.00	(1,391.00)
20012130	Forgiveable Note - MSHDA			(500,000.00)		
			Totals for 20012130		0.00	(500,000.00)
20012240	Tenants Prepaid Rent			(433.11)		
01/31/18	501	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2017.		433.11	
			Totals for 20012240		433.11	0.00
20012806	Unrestricted Net Assets			(51,223.44)		
			Totals for 20012806		0.00	(51,223.44)
20012806.4	Invested in Capital Assets-DVG			223,035.52		
			Totals for 20012806.4		0.00	223,035.52
20013110	Dwelling Rental			0.00		
01/31/18	500	3	To record charges to tenants per Jan 2018 Statement of Operations.		(1,307.00)	
			Totals for 20013110		(1,307.00)	(1,307.00)
20014170	Accounting Fees			0.00		
01/04/18	2657	2	H.A.A.S., Inc.		128.54	
			Totals for 20014170		128.54	128.54
20014570	Collection Losses			0.00		

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

Manistee Housing Commission
General Ledger
January 1, 2018 - January 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/18	502	3	To record balance transfer to bad debt per Jan 2018 Statement of Operations.		1,875.62	
			Totals for 20014570		1,875.62	1,875.62
20014590	General Expense			0.00		
01/19/18	2658	2	DTE Energy		25.34	
			Totals for 20014590		25.34	25.34
20014800	Depreciation - Current Year			0.00		
01/31/18	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		895.00	895.00
20019996	Unit Months Leased			0.00		
01/31/18	RT1	3	To record units leased.		3.00	
			Totals for 20019996		3.00	3.00
20019997	Unit Months Leased - Contra			0.00		
01/31/18	RT1	3	To record units leased.		(3.00)	
			Totals for 20019997		(3.00)	(3.00)
			Report Total			0.00

Net Profit/(Loss)	
Current Period	(1,617.50)
Year-to-Date	(1,617.50)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
DVG Checking - 0610226573

January 1, 2018 - January 31, 2018

General Ledger	
Balance per General Ledger (Account 20011111) at 01/01/18	52,265.53
Activity for the month:	
Total Debits (Deposits and Additions)	1,305.39
Total Credits (Checks and Payments)	(153.88)
Unadjusted General Ledger Balance at 01/31/18	53,417.04
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/18	53,417.04
Bank	
Balance per Bank Statement at 01/31/18	53,417.04
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/18	53,417.04

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

January 1, 2018 - January 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	52,265.53
Cleared Deposits & Additions					
100	01/31/18	20011122	January Cash Receipts		1,305.39
				Total	1,305.39
				Statement Total	1,305.39
				Difference	0.00
Cleared Checks & Payments					
2657	01/04/18	20014170	H.A.A.S., Inc.		128.54
2658	01/19/18	20014590	DTE Energy		25.34
				Total	153.88
				Statement Total	153.88
				Difference	0.00
				Ending Bank Balance	53,417.04
Reconciled Bank Information					
				Ending Bank Balance	53,417.04
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	53,417.04

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	52,265.53
+ Cleared Deposits & Additions	1,305.39
- Cleared Checks & Payments	153.88
Ending Bank Balance	53,417.04
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	53,417.04
General Ledger Information	
Unadjusted General Ledger Balance	53,417.04
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	53,417.04
Unreconciled Amount	0.00

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Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
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, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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HAS BEEN REDACTED

Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of March 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	54,759.33
Total Cash		54,759.33
Receivables		
1122 - Tenants Accounts Receivable		(145.50)
1122.1 - Allowance for Doubtful Accounts-TAR		(1,875.62)
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		(1,085.22)
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		53,674.11
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(98,951.81)
Total Fixed Assets		274,279.48
TOTAL ASSETS	$	327,953.59

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of March 31, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	153.88
2114 - Tenant Security Deposits		1,391.00
Total Current Liabilities		1,544.88
Noncurrent Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,544.88
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(223,035.52)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		51,223.44
Current Year Profit/(Loss)		(1,779.21)
Total Unrestricted Net Assets		49,444.23
TOTAL EQUITY		(173,591.29)
TOTAL LIABILITIES/EQUITY	$	327,953.59

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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 3 Months Ended March 31, 2018

	1 Month Ended March 31, 2018	3 Months Ended March 31, 2018
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,170.00	$ 3,647.00
Total Operating Revenue	1,170.00	3,647.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	385.62
Total Administration	128.54	385.62
Ordinary Maint. & Operations		
4430.02 - Heating & Cooling Contracts	454.63	454.63
Total Ordinary Maint. & Oper	454.63	454.63
General Expense		
4570 - Collection Losses	0.00	1,875.62
4590 - Other General Expense	0.00	25.34
Total General Expense	0.00	1,900.96
Total Routine Operating Expenses	583.17	2,741.21
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	2,685.00
Total Depreciation Expense	895.00	2,685.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ 586.83	$ 905.79

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Manistee Housing Commission
DVG Cash Disbursements Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/01/18	2660	20011111	Custom Sheet Metal & Heating	(269.85)
03/01/18	2660	20014430.02	Custom Sheet Metal & Heating	269.85
03/06/18	2661	20011111	H.A.A.S., Inc.	(128.54)
03/06/18	2661	20014170	H.A.A.S., Inc.	128.54
03/19/18	2662	20011111	Custom Sheet Metal & Heating	(184.78)
03/19/18	2662	20014430.02	Custom Sheet Metal & Heating	184.78
			Transaction Balance	0.00

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Manistee Housing Commission
DVG Cash Receipts Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/31/18	102	20011111	March Cash Receipts	1,027.00
03/31/18	102	20011122	March TAR Collections	(1,027.00)
			Transaction Balance	0.00

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Manistee Housing Commission
DVG Journal Entry Journal
March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	Amount
03/31/18	504	20011122	To record charges to tenants per Feb 2018 Statement of Operations.	1,170.00
03/31/18	504	20013110	To record charges to tenants per Feb 2018 Statement of Operations.	(1,170.00)
03/31/18	DVG1	20014800	To record estimated depreciation expense.	895.00
03/31/18	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
03/31/18	RT1	20019996	To record units leased.	3.00
03/31/18	RT1	20019997	To record units leased.	(3.00)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
March 1, 2018 - March 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			54,315.50		
03/01/18	2660	2	Custom Sheet Metal & Heating		(269.85)	
03/06/18	2661	2	H.A.A.S., Inc.		(128.54)	
03/19/18	2662	2	Custom Sheet Metal & Heating		(184.78)	
03/31/18	102	1	March Cash Receipts		1,027.00	
			Totals for 20011111		443.83	54,759.33
20011122	Tenants Accounts Receivable			(288.50)		
03/31/18	102	1	March TAR Collections		(1,027.00)	
03/31/18	504	3	To record charges to tenants per Feb 2018 Statement of Operations.		1,170.00	
			Totals for 20011122		143.00	(145.50)
20011122.1	Allowance for Doubtful Accounts-TAR			(1,875.62)		
			Totals for 20011122.1		0.00	(1,875.62)
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(98,056.81)		
03/31/18	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(895.00)	(98,951.81)
20012111	Vendors & Contractors			(153.88)		
			Totals for 20012111		0.00	(153.88)
20012114	Tenant Security Deposits			(1,391.00)		
			Totals for 20012114		0.00	(1,391.00)
20012130	Forgiveable Note - MSHDA			(500,000.00)		
			Totals for 20012130		0.00	(500,000.00)
20012806	Unrestricted Net Assets			(51,223.44)		
			Totals for 20012806		0.00	(51,223.44)
20012806.4	Invested in Capital Assets-DVG			223,035.52		
			Totals for 20012806.4		0.00	223,035.52
20013110	Dwelling Rental			(2,477.00)		
03/31/18	504	3	To record charges to tenants per Feb 2018 Statement of Operations.		(1,170.00)	
			Totals for 20013110		(1,170.00)	(3,647.00)
20014170	Accounting Fees			257.08		
03/06/18	2661	2	H.A.A.S., Inc.		128.54	
			Totals for 20014170		128.54	385.62
20014430.02	Heating & Cooling Contracts			0.00		
03/01/18	2660	2	Custom Sheet Metal & Heating		269.85	
03/19/18	2662	2	Custom Sheet Metal & Heating		184.78	
			Totals for 20014430.02		454.63	454.63
20014570	Collection Losses			1,875.62		
			Totals for 20014570		0.00	1,875.62

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Manistee Housing Commission
General Ledger
March 1, 2018 - March 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20014590	General Expense			25.34		
			Totals for 20014590		0.00	25.34
20014800	Depreciation - Current Year			1,790.00		
03/31/18	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		895.00	2,685.00
20019996	Unit Months Leased			6.00		
03/31/18	RT1	3	To record units leased.		3.00	
			Totals for 20019996		3.00	9.00
20019997	Unit Months Leased - Contra			(6.00)		
03/31/18	RT1	3	To record units leased.		(3.00)	
			Totals for 20019997		(3.00)	(9.00)
			Report Total			0.00

Net Profit/(Loss)	
Current Period	(308.17)
Year-to-Date	(1,779.21)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
DVG Checking - 0610226573

March 1, 2018 - March 31, 2018

General Ledger	
Balance per General Ledger (Account 20011111) at 03/01/18	54,315.50
Activity for the month:	
Total Debits (Deposits and Additions)	1,027.00
Total Credits (Checks and Payments)	(583.17)
Unadjusted General Ledger Balance at 03/31/18	54,759.33
Total Adjustments	0.00
Reconciled General Ledger Balance at 03/31/18	54,759.33
Bank	
Balance per Bank Statement at 03/31/18	54,759.33
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 03/31/18	54,759.33

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

March 1, 2018 - March 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	54,315.50
Cleared Deposits & Additions					
102	03/31/18	20011122	March Cash Receipts		1,027.00
				Total	1,027.00
				Statement Total	1,027.00
				Difference	0.00
Cleared Checks & Payments					
2660	03/01/18	20014430.02	Custom Sheet Metal & Heating		269.85
2661	03/06/18	20014170	H.A.A.S., Inc.		128.54
2662	03/19/18	20014430.02	Custom Sheet Metal & Heating		184.78
				Total	583.17
				Statement Total	583.17
				Difference	0.00
				Ending Bank Balance	54,759.33
Reconciled Bank Information					
				Ending Bank Balance	54,759.33
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	54,759.33

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	54,315.50
+ Cleared Deposits & Additions	1,027.00
- Cleared Checks & Payments	583.17
Ending Bank Balance	54,759.33
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	54,759.33
General Ledger Information	
Unadjusted General Ledger Balance	54,759.33
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	54,759.33
Unreconciled Amount	0.00

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Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
608-269-6490

To the Board of Commissioners
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, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

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 Acct Specialists, Inc.

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of April 30, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	52,259.79
Total Cash		52,259.79
Receivables		
1122 - Tenants Accounts Receivable		(4.00)
1122.1 - Allowance for Doubtful Accounts-TAR		(1,875.62)
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		(943.72)
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		51,316.07
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(99,846.81)
Total Fixed Assets		273,384.48
TOTAL ASSETS	$	324,700.55

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Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of April 30, 2018

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	153.88
2114 - Tenant Security Deposits		1,391.00
Total Current Liabilities		1,544.88
Noncurrent Liabilities		
2130 - Forgiveable Note - MSHDA		500,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,544.88
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(223,035.52)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		51,223.44
Current Year Profit/(Loss)		(5,032.25)
Total Unrestricted Net Assets		46,191.19
TOTAL EQUITY		(176,844.33)
TOTAL LIABILITIES/EQUITY	$	324,700.55

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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 4 Months Ended April 30, 2018

	1 Month Ended April 30, 2018	4 Months Ended April 30, 2018
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,170.00	$ 4,817.00
Total Operating Revenue	1,170.00	4,817.00
Operating Expenses		
Administration		
4170 - Accounting Fees	196.04	581.66
4172 - Management Fees	3,332.00	3,332.00
Total Administration	3,528.04	3,913.66
Ordinary Maint. & Operations		
4430.02 - Heating & Cooling Contracts	0.00	454.63
Total Ordinary Maint. & Oper	0.00	454.63
General Expense		
4570 - Collection Losses	0.00	1,875.62
4590 - Other General Expense	0.00	25.34
Total General Expense	0.00	1,900.96
Total Routine Operating Expenses	3,528.04	6,269.25
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	3,580.00
Total Depreciation Expense	895.00	3,580.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ (2,358.04)	$ (1,452.25)

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Manistee Housing Commission
DVG Cash Disbursements Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/03/18	2663	20011111	H.A.A.S., Inc.	(196.04)
04/03/18	2663	20014170	H.A.A.S., Inc.	196.04
04/11/18	2664	20011111	Manistee Housing Commission	(3,332.00)
04/11/18	2664	20014172	Manistee Housing Commission	3,332.00
			Transaction Balance	0.00

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ALL PERSONALLY IDENTIFYING INFORMATION
OF CURRENT AND PAST PROGRAM PARTICIPANTS
HAS BEEN REDACTED

Manistee Housing Commission
DVG Cash Receipts Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/30/18	103	20011111	April Cash Receipts	1,028.50
04/30/18	103	20011122	April TAR Collections	(1,028.50)
			Transaction Balance	0.00

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

Manistee Housing Commission
DVG Journal Entry Journal
April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	Amount
04/30/18	505	20011122	To record charges to tenants per April 2018 Statement of Operations.	1,170.00
04/30/18	505	20013110	To record charges to tenants per April 2018 Statement of Operations.	(1,170.00)
04/30/18	DVG1	20014800	To record estimated depreciation expense.	895.00
04/30/18	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
04/30/18	RT1	20019996	To record units leased.	3.00
04/30/18	RT1	20019997	To record units leased.	(3.00)
			Transaction Balance	0.00

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

Manistee Housing Commission
General Ledger
April 1, 2018 - April 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			54,759.33		
04/03/18	2663	2	H.A.A.S., Inc.		(196.04)	
04/11/18	2664	2	Manistee Housing Commission		(3,332.00)	
04/30/18	103	1	April Cash Receipts		1,028.50	
			Totals for 20011111		(2,499.54)	52,259.79
20011122	Tenants Accounts Receivable			(145.50)		
04/30/18	103	1	April TAR Collections		(1,028.50)	
04/30/18	505	3	To record charges to tenants per April 2018 Statement of Operations.		1,170.00	
			Totals for 20011122		141.50	(4.00)
20011122.1	Allowance for Doubtful Accounts-TAR			(1,875.62)		
			Totals for 20011122.1		0.00	(1,875.62)
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(98,951.81)		
04/30/18	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(895.00)	(99,846.81)
20012111	Vendors & Contractors			(153.88)		
			Totals for 20012111		0.00	(153.88)
20012114	Tenant Security Deposits			(1,391.00)		
			Totals for 20012114		0.00	(1,391.00)
20012130	Forgiveable Note - MSHDA			(500,000.00)		
			Totals for 20012130		0.00	(500,000.00)
20012806	Unrestricted Net Assets			(51,223.44)		
			Totals for 20012806		0.00	(51,223.44)
20012806.4	Invested in Capital Assets-DVG			223,035.52		
			Totals for 20012806.4		0.00	223,035.52
20013110	Dwelling Rental			(3,647.00)		
04/30/18	505	3	To record charges to tenants per April 2018 Statement of Operations.		(1,170.00)	
			Totals for 20013110		(1,170.00)	(4,817.00)
20014170	Accounting Fees			385.62		
04/03/18	2663	2	H.A.A.S., Inc.		196.04	
			Totals for 20014170		196.04	581.66
20014172	Management Fees			0.00		
04/11/18	2664	2	Manistee Housing Commission		3,332.00	
			Totals for 20014172		3,332.00	3,332.00
20014430.02	Heating & Cooling Contracts			454.63		
			Totals for 20014430.02		0.00	454.63
20014570	Collection Losses			1,875.62		
			Totals for 20014570		0.00	1,875.62

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Manistee Housing Commission
General Ledger
April 1, 2018 - April 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20014590	General Expense			25.34		
			Totals for 20014590		0.00	25.34
20014800	Depreciation - Current Year			2,685.00		
04/30/18	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		895.00	3,580.00
20019996	Unit Months Leased			9.00		
04/30/18	RT1	3	To record units leased.		3.00	
			Totals for 20019996		3.00	12.00
20019997	Unit Months Leased - Contra			(9.00)		
04/30/18	RT1	3	To record units leased.		(3.00)	
			Totals for 20019997		(3.00)	(12.00)
			Report Total			0.00

Net Profit/(Loss)	
Current Period	(3,253.04)
Year-to-Date	(5,032.25)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal
DVG Checking - 0610226573
April 1, 2018 - April 30, 2018

General Ledger	
Balance per General Ledger (Account 20011111) at 04/01/18	54,759.33
Activity for the month:	
Total Debits (Deposits and Additions)	1,028.50
Total Credits (Checks and Payments)	(3,528.04)
Unadjusted General Ledger Balance at 04/30/18	52,259.79
Total Adjustments	0.00
Reconciled General Ledger Balance at 04/30/18	52,259.79
Bank	
Balance per Bank Statement at 04/30/18	52,259.79
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 04/30/18	52,259.79

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

April 1, 2018 - April 30, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	54,759.33
Cleared Deposits & Additions					
103	04/30/18	20011122	April Cash Receipts		1,028.50
				Total	1,028.50
				Statement Total	1,028.50
				Difference	0.00
Cleared Checks & Payments					
2663	04/03/18	20014170	H.A.A.S., Inc.		196.04
2664	04/11/18	20014172	Manistee Housing Commission		3,332.00
				Total	3,528.04
				Statement Total	3,528.04
				Difference	0.00
				Ending Bank Balance	52,259.79
Reconciled Bank Information					
				Ending Bank Balance	52,259.79
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	52,259.79

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	54,759.33
+ Cleared Deposits & Additions	1,028.50
- Cleared Checks & Payments	3,528.04
Ending Bank Balance	52,259.79
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	52,259.79
General Ledger Information	
Unadjusted General Ledger Balance	52,259.79
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	52,259.79
Unreconciled Amount	0.00

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City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending December 31, 2017

Prepared January 12, 2018 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 49,655.60
Increases to PH				
[redacted]	12/1/2017	New Tenant	$ 211.00	$ 211.00
[redacted]	12/1/2017	New Tenant	$ 236.00	$ 447.00
[redacted]	12/5/2017	New Tenant	$ 203.00	$ 650.00
[redacted]	12/18/2017	New Tenant	$ 320.00	$ 970.00
[redacted]	12/20/2017	New Tenant	$ 186.00	$ 1,156.00
[redacted]	12/20/2017	New Tenant	$ 391.00	$ 1,547.00
[redacted]	12/21/2017	New Tenant	$ 215.00	$ 1,762.00
				$ 1,762.00
Total Increases to PH			$ 1,762.00	$ 1,762.00
Decreases to PH				
[redacted]	12/6/2017	Transfer Against Owed	$ (1.00)	$ (1.00)
[redacted]	12/6/2017	Refund of Security Deposit	$ (295.00)	$ (296.00)
[redacted]	12/22/2017	Transfer Against Owed	$ (75.00)	$ (371.00)
[redacted]	12/6/2017	Transfer Against Owed	$ (8.00)	$ (379.00)
[redacted]	12/6/2017	Transfer Against Owed	$ (51.00)	$ (430.00)
[redacted]	12/22/2017	Transfer Against Owed	$ (196.00)	$ (626.00)
[redacted]	12/22/2017	Transfer Against Owed	$ (30.00)	$ (656.00)
[redacted]	12/6/2017	Transfer Against Owed	$ (378.50)	$ (1,034.50)
[redacted]	12/22/2017	Transfer Against Owed	$ (277.00)	$ (1,311.50)
[redacted]	12/22/2017	Transfer Against Owed	$ (210.00)	$ (1,521.50)
[redacted]	12/22/2017	Transfer Against Owed	$ (196.00)	$ (1,717.50)
[redacted]	12/22/2017	Refund of Security Deposit	$ (210.00)	$ (1,927.50)
[redacted]	12/22/2017	Refund of Security Deposit	$ (221.00)	$ (2,148.50)
[redacted]	12/6/2017	Refund of Security Deposit	$ (177.00)	$ (2,325.50)
[redacted]	12/22/2017	Refund of Security Deposit	$ (284.00)	$ (2,609.50)
[redacted]	12/22/2017	Refund of Security Deposit	$ (379.00)	$ (2,988.50)
[redacted]	12/6/2017	Refund of Security Deposit	$ (30.50)	$ (3,019.00)
				$ (3,019.00)
Total Decreases to PH			$ (3,019.00)	$ (3,019.00)
Net Increase (Decrease) to PH			$ (1,257.00)	$ (1,257.00)
Ending PH Balance				**$ 48,398.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
N/A			$ -	$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 1,390.90**
Combined Ending Balance				**$ 49,789.50**
Account Balance December 31 , 2017				**$ 51,050.77**
Difference				$ (1,261.27)
				(From SD to PH)
				From PH to SD

Security Deposit Owes PH $1261.27

City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending January 31, 2018

Prepared February 12, 2018 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 48,398.60
Increases to PH				
[redacted]	1/11/2018	New Tenant	$ 219.00	$ 219.00
[redacted]	1/4/2018	New Tenant	$ 211.00	$ 430.00
[redacted]	1/5/2018	New Tenant	$ 344.00	$ 774.00
[redacted]	1/5/2018	New Tenant	$ 216.00	$ 990.00
[redacted]	1/23/2018	New Tenant	$ 134.00	$ 1,124.00
Total Increases to PH			$ 1,124.00	$ 1,124.00
Decreases to PH				
[redacted]	1/19/2018	Transfer Against Owed	$ (50.00)	$ (50.00)
[redacted]	1/19/2018	Transfer Against Owed	$ (217.00)	$ (267.00)
[redacted]	1/8/2018	Transfer Against Owed	$ (50.00)	$ (317.00)
[redacted]	1/16/2018	Transfer Against Owed	$ (131.00)	$ (448.00)
Total Decreases to PH			$ (448.00)	$ (448.00)
Net Increase (Decrease) to PH			$ 676.00	$ 676.00
Ending PH Balance				**$ 49,074.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
N/A			$ -	$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 1,390.90**
Combined Ending Balance				**$ 50,465.50**
Account Balance January 31 , 2018				**$ 49,789.52**
Difference				$ 675.98 (From SD to PH) From PH to SD

PH Owes SD Account $675.95

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City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending January 31, 2018

Prepared February 12, 2018 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 48,398.60
Increases to PH				
[redacted]	1/11/2018	New Tenant	$ 219.00	$ 219.00
[redacted]	1/4/2018	New Tenant	$ 211.00	$ 430.00
[redacted]	1/5/2018	New Tenant	$ 344.00	$ 774.00
[redacted]	1/5/2018	New Tenant	$ 216.00	$ 990.00
[redacted]	1/23/2018	New Tenant	$ 134.00	$ 1,124.00
Total Increases to PH			$ 1,124.00	$ 1,124.00
Decreases to PH				
[redacted]	1/19/2018	Transfer Against Owed	$ (50.00)	$ (50.00)
[redacted]	1/19/2018	Transfer Against Owed	$ (217.00)	$ (267.00)
[redacted]	1/8/2018	Transfer Against Owed	$ (50.00)	$ (317.00)
[redacted]	1/16/2018	Transfer Against Owed	$ (131.00)	$ (448.00)
Total Decreases to PH			$ (448.00)	$ (448.00)
Net Increase (Decrease) to PH			$ 676.00	$ 676.00
Ending PH Balance				**$ 49,074.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
N/A			$ -	$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 1,390.90**
Combined Ending Balance				**$ 50,465.50**
Account Balance January 31 , 2018				**$ 49,789.52**
Difference				$ 675.98 (From SD to PH) From PH to SD

PH Owes SD Account $675.95

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City of Manistee Housing Commission
Security Deposit Reconciliation

For the Month Ending March 31, 2018
Prepared April 17, 2018 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 48,538.60
Increases to PH				
[redacted]		New Tenant	$ 305.00	$ 305.00
[redacted]		New Tenant	$ 323.00	$ 628.00
[redacted]		New Tenant	$ 329.00	$ 957.00
[redacted]		New Tenant	$ 169.00	$ 1,126.00
[redacted]		New Tenant	$ 531.00	$ 1,657.00
[redacted]		New Tenant	$ 225.00	$ 1,882.00
[redacted]		New Tenant	$ 195.00	$ 2,077.00
[redacted]		New Tenant	$ 241.00	$ 2,318.00
Total Increases to PH			$ 2,318.00	$ 2,318.00
Decreases to PH				
[redacted]		Transfer Against Owed	$ (240.00)	$ (240.00)
Total Decreases to PH			$ (240.00)	$ (240.00)
Net Increase (Decrease) to PH			$ 2,078.00	$ 2,078.00
Ending PH Balance				**$ 50,616.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
N/A			$ -	$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 1,390.90**
Combined Ending Balance				**$ 52,007.50**
Account Balance March 31 , 2018				**$ 49,930.32**
Difference				$ 2,077.18
				(From SD to PH)
				From PH to SD

PH Owes SD Account $2077.18

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City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending April 30, 2018

Prepared May 15, 2018 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 50,616.60
Increases to PH				
[redacted]		New Tenant	$ 217.00	$ 217.00
[redacted]		New Tenant	$ 215.00	$ 432.00
[redacted]		New Tenant	$ 299.00	$ 731.00
[redacted]		New Tenant	$ 320.00	$ 1,051.00
Total Increases to PH			$ 1,051.00	$ 1,051.00
Decreases to PH				
[redacted]		Refund of Security Deposit	$ (475.00)	$ (475.00)
[redacted]		Transfer Against Owed	$ (473.00)	$ (948.00)
Total Decreases to PH			$ (948.00)	$ (948.00)
Net Increase (Decrease) to PH			$ 103.00	$ 103.00
Ending PH Balance				**$ 50,719.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
N/A			$ -	$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 1,390.90**
Combined Ending Balance				**$ 52,110.50**
Account Balance April 30 , 2018				**$ 52,015.62**
Difference				$ 94.88
				(From SD to PH)
				From PH to SD

PH Owes SD $94.88

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

RESOLUTION 2018-01

Authorization to Execute New Annual Contributions Contract

WHEREAS, the City of Manistee Housing Commission [CMHC] and the U.S. Department of Housing and Urban Development [HUD] executed the original Annual Contributions Contract [ACC] Number 698 on August 30, 1968 providing for the development of very low income and extremely low income housing known as Century Terrace and Scattered Sites units; and

WHEREAS, the CMHC and HUD amended Annual Contributions Contract Number 698 on August 4, 1981, providing for the development of Harborview Apartments and additional scattered sites; and

WHEREAS, the terms and conditions have become obsolete through the subsequent passage of legislation or the promulgation of regulations by HUD; and

WHEREAS, it is in the best interest of both CMHC and HUD to remedy this obsolescence through the execution of an updated Annual Contributions Contract; and

WHEREAS, the required documentation for the updating and execution of a new Annual Contributions Contract has been prepared;

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

The City of Manistee Housing Commission Board of Commissioners, by this Resolution, authorize the execution of the updated Annual Contributions Contract and the submission of all required materials to HUD.

NOW, THEREFORE, IT IS HEREBY RESOLVED

That Dale Priester, President of the Board of Commissioner of the CMHC is authorized to execute the new Annual Contributions Contract and any other related documentation.

Pending Approval

Record of Voting				
Commissioner	**Approve**	**Against**	**Abstain**	**Absent**
Dale Priester	☐	☐	☐	☐
Doug Parkes	☐	☐	☐	☐
Krista McDougall	☐	☐	☐	☐
Kelly Tomaszewski	☐	☐	☐	☐
James Bond	☐	☐	☐	☐

RESOLUTION DECLARED

☐ Passed ☐ Failed

CERTIFICATION

By the signatures of the President and Executive Director below, it is CERTIFIED that on June 26, 2018, the City of Manistee Housing Commission Board of Commissioners approved Resolution 2018 – 01 and that the foregoing is a true and correct copy.

Dale Priester, President

Clinton McKinven-Copus, Executive Director

Pending Approval

U.S. Department of Housing
and Urban Development

Terms and Conditions

Constituting Part A of a

Consolidated Annual Contributions Contract

Between Housing Authority and

the United States of America

Forms HUD-53010 and HUD-53011 are obsolete

Form HUD-53012A (7/95)

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This Annual Contributions Contract ("ACC"), No._____, is entered into as of this ____ day of _____, by and between the United States of America, acting by and through the Secretary of Housing and Urban Development, ("HUD") and 0DQLVWHH +RXVLQ _____ (the "HA"). The parties to this ACC may have previously entered into Consolidated ACCs whose terms and conditions have become obsolete through the subsequent passage of legislation or the promulgation of regulations by HUD. The parties wish to resolve this obsolescence by entering into this ACC, which shall supersede the most recent Consolidated ACC entered into between the HA and HUD bearing the same ACC number as this Consolidated ACC, and which incorporates by reference into this ACC those regulations issued by HUD for the development, modernization, and operation of public and Indian housing projects contained in Title 24 of the Code of Federal Regulations, as said Title shall be amended from time to time. Nothing herein shall release the HA from compliance with all applicable laws, executive orders, and regulations that are not specifically incorporated herein by reference.

This ACC covers all project(s) listed under the most recent Consolidated ACC entered into between HUD and the HA bearing the same ACC number as this ACC, and any amendments thereto, as well as any additional project(s) that may be added as a result of future amendments to this ACC. This ACC shall remain in effect with respect to such projects for the maximum period required by law, or as may be established by HUD. If this ACC consolidates previous ACCs executed by the parties, it shall remain in effect for the maximum period remaining under such previously executed ACCs, including any extension of the original ACC term based upon the HA's receipt of modernization and operating subsidies.

Section 1 - Consolidation of Annual Contributions Contract.

This ACC supersedes the most recent Consolidated ACC entered into between HUD and the HA bearing the same ACC number as this ACC (including both Parts I and II), and any amendments thereto, provided that this novation shall in no way affect obligations outstanding, accounts due, or other actions taken pursuant to such previous ACCs, all of which matters shall be administered pursuant to and under this ACC.

Section 2 - Definitions.

ACC - Consolidated Annual Contributions Contract between HUD and the HA, as may be amended herein, consisting of Part A (which sets forth requirements applicable to all projects) and Part B (which sets forth additional requirements that apply only to certain types of projects).

Act - the United States Housing Act of 1937, as amended.

Cooperation Agreement - agreement(s) prescribed by HUD for execution by the HA and the local governing body relative to the cooperation of the local governing body in the development and operation of the project(s) and the obligation of the HA for payments in lieu of taxes, due to the exemption of the project from all real and personal property taxes.

HA - a public housing agency as defined in the Act, including an Indian housing authority.

HUD approval - prior written approval from HUD.

"Operating receipts" and "Operating expenditures" - Operating receipts shall mean all rents, revenues, income, and receipts accruing from, out of, or in connection with the ownership or operation of such project. Operating receipts shall not include any funds received for development or modernization of a project, annual contributions pledged for payment of bonds or notes, or proceeds from the disposition of real property. Operating expenditures shall mean all costs incurred by the HA for administration, maintenance and other costs and charges that are necessary for the operation of the project. Operating expenditures shall not include any costs incurred as part of the development or modernization cost, or payment of principal or interest of bonds or notes.

Project - public and Indian housing developed, acquired, or assisted by HUD under the Act, other than under section 8 of the Act, and the improvement of such housing. The term shall include all real and personal property, tangible and intangible, which is acquired or held by a HA in connection with a project covered under this ACC.

Section 3 - Mission of HUD.

HUD shall administer the Federal public and Indian housing program for the provision of decent, safe, and sanitary housing to eligible families in accordance with this ACC and all applicable statutes, executive orders, and regulations. HUD shall provide maximum responsibility and flexibility to HAs in making administrative decisions within all applicable statutes, executive orders, regulations and this ACC. HUD shall provide annual contributions to the HA in accordance with all applicable statutes, executive orders, regulations, and this ACC.

Section 4 - Mission of the HA.

The HA shall at all times develop and operate each project solely for the purpose of providing decent, safe, and sanitary housing for eligible families in a manner that promotes serviceability, economy, efficiency, and stability of the projects, and the economic and social well-being of the tenants.

Section 5 - Covenant to Develop and Operate.

The HA shall develop and operate all projects covered by this ACC in compliance with all the provisions of this ACC and all applicable statutes, executive orders, and regulations issued by HUD, as they shall be amended from time to time, including but not limited to those regulations promulgated by HUD at Title 24 of the Code of Federal Regulations, which are hereby incorporated into this ACC by reference as if fully set forth herein, and as such regulations shall be amended from time to time. The HA shall also ensure compliance with such requirements by any contractor or subcontractor engaged in the development or operation of a project covered under this ACC.

Section 6 - Cooperation Agreement(s).

During the development and operation of the project(s), the HA shall perform and comply with all applicable provisions of the Cooperation Agreement(s), in the form prescribed by HUD, including the making of payments in lieu of taxes provided therein (or such lesser amount as may be prescribed by State law or agreed to by the local governing body), shall at all times preserve and enforce its rights thereunder, and shall not terminate or amend the Cooperation Agreement(s) without the written approval of HUD.

Section 7 - Covenant Against Disposition and Encumbrances.

The HA shall not demolish or dispose of any project, or portion thereof, other than in accordance with the terms of this ACC and applicable HUD requirements. With the exception of entering into dwelling leases with eligible families for dwelling units in the projects covered by this ACC, and normal uses associated with the operation of the project(s), the HA shall not in any way encumber any such project, or portion thereof, without the prior approval of HUD. In addition, the HA shall not pledge as collateral for a loan the assets of any project covered under this ACC.

Section 8 - Declaration of Trust.

Promptly upon the acquisition of the site of any project, the HA shall execute and deliver an instrument (which may be in the form of a declaration of trust, a trust indenture, or such other document as may be approved by HUD), confirming and further evidencing, among other things, the covenant of the HA not to convey or encumber the project except as expressly authorized in this ACC. Such instrument and all amendments shall be duly recorded or filed for record wherever necessary to give public notice of their contents and to protect the rights and interests of HUD and of any bondholders. The HA shall furnish HUD with appropriate evidence of such recording or filing. From time to time, as additional real property is acquired by the HA in connection with the projects, the HA shall promptly amend such instrument to incorporate all such real property and shall record the instrument, as amended.

Section 9 - Depository Agreement and General Fund.

(A) The HA shall deposit and invest all funds and investment securities received by or held for the account of the HA in connection with the development, operation and improvement of the projects under an ACC with HUD in accordance with the terms of the General Depository Agreement(s). The General Depository Agreement shall be in the form prescribed by HUD and must be executed by the HA and the depository. Immediately upon the execution of any Depository Agreement, the HA shall furnish to HUD such executed or conformed copies thereof as HUD may require. A Depository Agreement shall not be terminated except after 30 days notice to HUD.

(B) All monies and investment securities received by or held for the account of the HA in connection with the development, operation and improvement of projects in accordance with an ACC with HUD shall constitute the "General Fund."

(C) The HA shall maintain records that identify the source and application of funds in such a manner as to allow HUD to determine that all funds are and have been expended in accordance with each specific program regulation and requirement. The HA may withdraw funds from the General Fund only for: (1) the payment of the costs of development and operation of the projects under ACC with HUD; (2) the purchase of investment securities as approved by HUD; and (3) such other purposes as may be specifically approved by HUD. Program funds are not fungible; withdrawals shall not be made for a specific program in excess of the funds available on deposit for that program.

Section 10 - Pooling of Funds.

(A) The HA may deposit into an account covered by the terms of the General Depository Agreement any funds received or held by the HA in connection with any project operated by the HA under the provisions of this ACC.

(B) The HA may also deposit into an account covered by the General Depository Agreement, by lump-sum transfers of funds from the depositories of other projects or enterprises of the HA in which HUD has no financial interest, amounts necessary for current expenditures of items chargeable to all projects and enterprises of the HA.

(C) The HA shall not withdraw from any of the funds or accounts authorized under this section amounts for the projects under ACC, or for the other projects or enterprises, in excess of the amount then on deposit in respect thereto.

Section 11 - Operating Budget.

(A) The HA shall prepare and have approved by its Board of Commissioners an operating budget for each of its fiscal years in a manner, and using such forms, as prescribed by HUD. The HA shall submit a calculation of operating subsidy eligibility in the manner prescribed by HUD in regulations in Title 24 of the Code of Federal Regulations. HUD shall review the calculation and, if correct, and subject to the availability of funds, take action within 45 days of submission to obligate the funds and approve a payment schedule, unless the HA is notified that it must submit an operating budget as provided in (B) below. HUD may revise or amend the subsidy calculation to bring it into conformity with regulatory requirements. The HA shall submit revised calculations in support of mandatory or other adjustments based on procedures and deadlines prescribed by HUD.

(B) If HUD directs the HA to submit an operating budget because it has failed to achieve certain specified operating standards, or for other reasons which in HUD's determination require it, HUD shall, within 45 days of receipt of the complete operating budget, review and approve the operating budget if the plan of operation and the amounts included therein are reasonable. If HUD disapproves any proposed operating budget, or approves such budget with modifications, the HA shall be notified in writing and be furnished with an explanation of the reasons for such disapproval or modified approval. Any HA that is required to submit an operating budget may, at any time prior to thirty days before the end of the HA fiscal year, submit to HUD a proposed revision of any approved operating budget.

(C) HUD shall not in any Federal fiscal year approve any estimate or revision of a HA's operating budget in an amount which, together with the amount of all operating subsidies then contracted for by HUD, would exceed the amount as determined by HUD of contracting authorization for operating subsidies under the Act. HUD shall not be obligated to make any payments on account of operating subsidies in an amount in excess of the amount specifically approved by HUD.

(D) The HA shall not incur any operating expenditures except pursuant to an approved operating budget. If unbudgeted expenditures are incurred in emergencies to eliminate serious hazards to life, health and safety, the operating budget shall be amended accordingly.

Section 12 - Civil Rights Requirements.

(A) The HA shall comply with all statutory, regulatory, and executive order requirements pertaining to civil rights, equal opportunity, and nondiscrimination, as those requirements now exist, or as they may be enacted, promulgated, or amended from time to time. These requirements include, but shall not be limited to, compliance with at least the following authorities: Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d; 24 CFR part 1); the Fair Housing Act (42 U.S.C. 3601-3619; 24 CFR part 100); section 504 of the Rehabilitation Act of

1973 (29 U.S.C. 794; 24 CFR part 8); (the Age Discrimination Act of 1975 (42 U.S.C. 6101-6107; 24 CFR part 146); the Americans with Disabilities Act (Pub. L. 101-336, approved July 26, 1990; 28 CFR part 35); Executive Order 11063 on Equal Opportunity in Housing (24 CFR part 107); Executive Order 11246 on Equal Employment Opportunity, as amended by Executive Order 11375 (41 CFR part 60); and Executive Order 12892 on Affirmatively Furthering Fair Housing. An Indian Housing Authority established pursuant to tribal law shall comply with applicable civil rights requirements, as set forth in Title 24 of the Code of Federal Regulations.

(B) In connection with the development or operation of any project, the HA shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, disability, age, or national origin. The HA shall take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to race, color, religion, sex, disability, age, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The HA shall insert the foregoing provision (modified only to show the particular contractual relationship) in all its contracts in connection with the development or operation of any project, except contracts for standard commercial supplies or raw materials and contracts referred to in subsection (C) of this section, and shall require all contractors to insert a similar provision in all subcontracts, except subcontracts for standard commercial supplies or raw materials. The HA shall post at the projects, in conspicuous places available to employees and applicants for employment, notices to be provided by HUD setting forth the provisions of this nondiscriminatory clause.

(C) The HA shall incorporate the language required by Executive Order 11246, codified at 41 CFR §60-1.4(b) (or any successor provision), into any contract for construction work, or any modification thereof, which is paid for in whole or in part with funds obtained under this ACC. In addition, the HA agrees that it will be bound by the equal employment opportunity provisions set forth at 41 CFR §60-1.4(b) (or any successor provision) with respect to its own employment practices when it uses its own staff (force account) to carry out Federally assisted construction work.

Section 13 - Insurance Requirements.

(A) Except as otherwise provided by HUD, the HA shall procure adequate insurance to protect the HA from financial loss resulting from various hazards if the HA determines that exposure to certain hazards exists. The types of insurance required, or that should be purchased, and other requirements with respect to insurance coverage are listed in Part B, Attachment VII, of this ACC.

(B) The HA shall, to the extent that insurance proceeds permit, promptly restore, reconstruct, and/or repair any damaged or destroyed property of a project, except with the written approval

of HUD to the contrary.

Section 14 - Employer Requirements.

(A) The HA shall comply with all tribal, State and Federal laws applicable to employee benefit plans and other conditions of employment.

(B) No funds of any project may be used to pay any compensation for the services of members of the HA Board of Commissioners.

Section 15 - Books of Account, Records, and Government Access.

(A) The HA must maintain complete and accurate books of account for the projects of the HA in such a manner as to permit the preparation of statements and reports in accordance with HUD requirements, and to permit timely and effective audit.

(B) The HA must furnish HUD such financial and project reports, records, statements, and documents at such times, in such form, and accompanied by such reporting data as required by HUD.

(C) The United States Government, including HUD and the Comptroller General, and its duly authorized representatives, shall have full and free access to all HA offices and facilities, and to all books, documents, and records of the HA relevant to the administration of the projects under this ACC, including the right to audit and make copies.

Section 16 - Termination of a Project Under Management.

If any project under management under this ACC is terminated, all project reserves shall become part of another project administered by the HA in accordance with the terms of this ACC. If no other project(s) under management exists, the remaining project reserves shall be distributed as directed by HUD.

Section 17 - Notices, Defaults, Remedies.

(A) Any notice required or permitted to be given under this ACC shall be in writing, signed by a duly authorized official, and addressed, if to the HA, to the principal office of the HA, and if to HUD, to the HUD office with jurisdiction over the HA, unless otherwise directed by regulation or other requirement of HUD.

(B) Upon the occurrence of a substantial default by the HA, as determined by HUD in accordance with this ACC, HUD shall be entitled to any or all of the remedies set forth in paragraphs (E), (F), and (H) below. A substantial default is a serious and material violation of

any one or more of the covenants contained in this ACC. Events of substantial default shall include, but shall not be limited to, any of the following occurrences: (1) failure to maintain and operate the project(s) under this ACC in a decent, safe, and sanitary manner; (2) the disposition or encumbrance of any project or portion thereof without HUD approval; (3) failure of the HA to comply with any civil rights requirements applicable to the HA and the project(s); (4) abandonment of any project by the HA, or if the powers of the HA to operate the project(s) in accordance with the provisions of this ACC are curtailed or limited to an extent that will prevent the accomplishment of the objectives of this ACC; (5) failure to carry out modernization or development in a timely, efficient and effective manner; and (6) termination of tax exemption (either real or personal property) on behalf of a project covered under this ACC.

(C) Delivery of a notice of substantial default shall be required before the exercise of any remedy permitted under this ACC. Such notice shall: (1) identify the specific covenants, statutes, executive orders, or regulations alleged to have been violated; (2) identify the specific events, actions, failure to act, or conditions that constitute the alleged substantial default; and (3) provide a specific timeframe for the HA to cure the substantial default, taking into consideration the nature of the default.

(D) Except in cases involving clear and apparent fraud, serious criminal behavior, or emergency conditions that pose an imminent threat to life, health, or safety, the HA shall have the right to appeal any such notice received from the HUD office with jurisdiction over the HA. Such informal appeals shall be in writing and shall be submitted within ten (10) working days from the date of the HA's receipt of such notice. Appeals of the action of a HUD Office shall be made to the Assistant Secretary for Public and Indian Housing, or such other official as shall be a successor thereto.

(E) Upon the occurrence of a substantial default, or the expiration of any applicable cure period provided by HUD, the HA shall: (1) convey to HUD title to the project(s) as demanded by HUD if, in the determination of HUD (which determination shall be final and conclusive), such conveyance of title is necessary to achieve the purposes of the Act; or (2) deliver possession and control of the project(s) to HUD.

(F) Nothing contained in this ACC shall prohibit or limit HUD from the exercise of any other right or remedy existing under applicable law, or available at equity. HUD's exercise or non-exercise of any right or remedy under this ACC shall not be construed as a waiver of HUD's right to exercise that or any other right or remedy at any time.

(G) If HUD shall acquire title to, or possession of the project(s), HUD shall reconvey or redeliver possession of the project(s) to the HA, or to any successor recognized by HUD:
(1) upon a determination by HUD that the substantial default has been cured and that the project(s) will thereafter be operated in accordance with the terms of this ACC; or (2) after the termination of HUD's obligation to make annual contributions available, unless there

are any obligations or covenants of the HA to HUD that are then in default.

(H) HUD may at any time by notice to the HA declare this ACC terminated with respect to any project that at such time has not been permanently financed if: (1) the HA has made any fraudulent or willful misrepresentation of any material fact in any document or data submitted to HUD as a basis for this ACC or as an inducement to HUD to enter into this ACC; or (2) a substantial default exists in connection with any of the projects; provided, that no such termination shall affect any obligation of HUD to make annual contributions pursuant to section 12 of Attachment VI, Part B, of this ACC.

Section 18 - Rights and Obligations of HUD While in Possession of Project(s).

(A) During any period in which HUD holds title to or possession of the projects after a substantial default by the HA, HUD shall develop and/or operate such project(s) as nearly as practicable in accordance with the provisions of this ACC.

(B) During any such period, HUD may, in the name and on behalf of the HA, or in its own name and on its own behalf (as HUD shall solely determine), exercise any and all rights of the HA under this ACC, and perform any and all obligations of the HA under this ACC. Nothing herein shall be deemed to make the action(s) or omission(s) of the HA attributable to HUD.

Section 19 - Conflict of Interest.

(A)(1) In addition to any other applicable conflict of interest requirements, neither the HA nor any of its contractors or their subcontractors may enter into any contract, subcontract, or arrangement in connection with a project under this ACC in which any of the following classes of people has an interest, direct or indirect, during his or her tenure or for one year thereafter:

(i) Any present or former member or officer of the governing body of the HA, or any member of the officer's immediate family. There shall be excepted from this prohibition any present or former tenant commissioner who does not serve on the governing body of a resident corporation, and who otherwise does not occupy a policymaking position with the resident corporation, the HA or a business entity.

(ii) Any employee of the HA who formulates policy or who influences decisions with respect to the project(s), or any member of the employee's immediate family, or the employee's partner.

(iii) Any public official, member of the local governing body, or State or local legislator, or any member of such individuals' immediate family, who exercises functions or responsibilities with respect to the project(s) or the HA.

(2) Any member of these classes of persons must disclose the member's interest or prospective interest to the HA and HUD.

(3) The requirements of this subsection (A)(1) may be waived by HUD for good cause, if permitted under State and local law. No person for whom a waiver is requested may exercise responsibilities or functions with respect to the contract to which the waiver pertains.

(4) The provisions of this subsection (A) shall not apply to the General Depository Agreement entered into with an institution regulated by a Federal agency, or to utility service for which the rates are fixed or controlled by a State or local agency.

(5) Nothing in this section shall prohibit a tenant of the HA from serving on the governing body of the HA.

(B)(1) The HA may not hire an employee in connection with a project under this ACC if the prospective employee is an immediate family member of any person belonging to one of the following classes:

(i) Any present or former member or officer of the governing body of the HA. There shall be excepted from this prohibition any former tenant commissioner who does not serve on the governing body of a resident corporation, and who otherwise does not occupy a policymaking position with the HA.

(ii) Any employee of the HA who formulates policy or who influences decisions with respect to the project(s).

(iii) Any public official, member of the local governing body, or State or local legislator, who exercises functions or responsibilities with respect to the project(s) or the HA.

(2) The prohibition referred to in subsection (B)(1) shall remain in effect throughout the class member's tenure and for one year thereafter.

(3) The class member shall disclose to the HA and HUD the member's familial relationship to the prospective employee.

(4) The requirements of this subsection (B) may be waived by the HA Board of Commissioners for good cause, provided that such waiver is permitted by State and local law.

(C) The requirements of subsections (A) and (B) of this section do not apply to contracts entered into by an Indian Housing Authority, its contractors or subcontractors, although such contracts

remain subject to other applicable conflict of interest requirements.

(D) For purposes of this section, the term "immediate family member" means the spouse, mother, father, brother, sister, or child of a covered class member (whether related as a full blood relative, or as a "half" or "step" relative, e.g., a half-brother or stepchild).

Section 20 - Interest of a Member or Delegate to Congress.

No member of or delegate to the Congress of the United States of America or resident commissioner shall be admitted to any share or part of this ACC or to any benefits which may arise from it. (As used in this section, the term "resident commissioner" refers to an individual appointed to oversee a territory or possession of the United States of America, e.g., Guam.)

Section 21 - Rights of Third Parties.

Except as to bondholders, as stated in Part B (Attachment VI) of this ACC, nothing in this ACC shall be construed as creating any right of any third party to enforce any provision of the ACC or to assert any claim against HUD or the HA.

Section 22 - Performance of Conditions Precedent to the Validity of this ACC.

The HA certifies that all conditions precedent to the valid execution and delivery of this ACC on its part have been complied with, that all things necessary to constitute this ACC its valid, binding, and legal agreement on the terms and conditions and for the purposes herein set forth have been done and have occurred and that the execution and delivery of the ACC on its part have been and are in all respects duly authorized in accordance with law. HUD similarly certifies with reference to its execution and delivery of this ACC.

Section 23 - Waiver or Amendment.

Any right or remedy that HUD may have under this ACC may be waived in writing by HUD without the execution of a new or supplemental agreement; or by mutual agreement of the parties to this ACC, this contract may be amended in writing: Provided, That none of the provisions of this ACC may be modified or amended so as to impair in any way HUD's obligation to pay any annual contributions that have been pledged as security for any obligations of the HA.

In witness whereof, the HA and HUD have caused this ACC to be executed and the HA has caused its seal to be hereunto affixed and attested all as of the date first above written.

(SEAL)

ATTEST: 0$1,67((+286,1* &200,66,21

(Housing Authority)

By _____

(Chairperson)

UNITED STATES OF AMERICA
Secretary of Housing and Urban Development

By _____

_____

(Official Title)

Form HUD-53012A (7/95)

*U.S. Government Printing Office: 1995 — 387-734/20162

U.S. Department of Housing
and Urban Development

Additional Terms and Conditions

Constituting Part B of a

Consolidated Annual Contributions Contract

Between Housing Authority and

the United States of America

Forms HUD-53010 and HUD-53011 are obsolete

Form HUD-53012B (7/95)

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Form HUD-53012B
(7/95)

Applicability of Additional Requirements Pursuant to Part B of this ACC

The HA shall comply with all additional requirements set forth in any applicable attachments contained in this Part B to the ACC. The HA is responsible for determining whether the following attachment(s) apply to the HA's project(s), and for determining the extent to which they apply to a HA's projects. The HA shall not be relieved of its obligation to comply with these requirements because of its failure to make an appropriate determination of applicability.

(A) **Attachment I**: Debt Forgiveness Requirements Applicable to Low Income Public and Indian Housing Projects. (Applicable to all projects, except those financed by the HA's issuance of tax-exempt bonds or by the sale of notes to the Federal Financing Bank.)

(B) **Attachment II**: Special Requirements for Section 23 and Section 10(c) projects. (Applicable to all projects developed pursuant to sections 23 or 10(c) of the Act.)

(C) **Attachment III**: Special Requirements for Turnkey III Homeownership Opportunities Projects. (Applicable to all projects operating pursuant to the Turnkey III Homeownership Opportunities program.)

(D) **Attachment IV**: Special Requirements for Mutual Help Homeownership Projects. (Applicable to all projects operating pursuant to the Mutual Help Homeownership program.)

(E) **Attachment V**: Special Interim Requirements for Development Projects. (Applicable, on an interim basis, to all projects being developed, or proposed to be developed, by a public housing authority under the Act.)

(F) **Attachment VI**: Special Requirements Applicable to Projects Financed Through the Issuance of Tax-Exempt Bonds or Notes Sold to the Federal Financing Bank. (Applicable to all projects financed through the issuance of tax-exempt bonds or through notes sold to the Federal Financing Bank.)

(G) **Attachment VII**: Insurance Requirements. (Applicable to all projects.)

ATTACHMENT I

Debt Forgiveness Requirements Applicable to Low Income Public and Indian Housing Projects

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Section 1 - Limitations on Forgiveness of Debt.

(A) Section 4(a) of the Act authorizes HUD to make loans to HAs to help finance the development or modernization of low income housing projects by such agencies. Section 5(a) of the Act authorizes HUD to make annual contributions to HAs, which may in no case exceed the annual debt service payable by such HAs to finance the development or modernization cost of the project involved.

(B) Section 3004 of the Housing and Community Development Reconciliation Amendments of 1985 added section 4(c) to the Act to provide that each loan made by HUD under section 4(a) that has any principal amount outstanding or any interest amount outstanding or accrued that is repayable from debt service annual contributions shall be forgiven and any promise to repay principal and interest in a loan contract shall be cancelled. Section 4(c) further provides that such cancellation of a promise to repay principal and interest shall not affect any other terms and conditions of the ACC, which shall remain in effect as if the cancellation had not occurred.

(C) The forgiveness provided under section 4(c) is limited to loans held by HUD, repayment of which was to be made using annual contributions and does not extend to indebtedness of HAs to holders of bonds or notes sold to the Federal Financing Bank or otherwise, or under indebtedness to HUD not to be paid from annual contributions.

Section 2 - Maximum Amount That May Be Forgiven.

The outstanding principal balance and interest due on loans held by HUD made under section 4 of the Act for the development or modernization of such project, shall be forgiven, not to exceed a maximum principal amount equal to the Actual Development Cost (or Actual Modernization Cost) for such project, and interest thereon. Excess financing, with interest thereon until paid, shall not be forgiven.

ATTACHMENT II

Special Requirements for Section 23 and Section 10(c) Projects

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Section 1 - General Requirements Applicable to Section 23 and Section 10(c) Projects.

(A) Subject to reduction as herein provided, HUD shall pay Basic Annual Contributions to the HA with respect to each dwelling unit in a Section 23 or Section 10(c) project in the amount allocable to dwelling units of its size for each fiscal year in which the dwelling unit is under lease to the HA.

(B) Provided that the total estimated number of dwelling units of all sizes is not exceeded, the HA may lease any combination of the various sizes of dwelling units but shall not lease more than 125% of the estimated number of dwelling units of any specified size without the prior approval of HUD. Notwithstanding the number and size of dwelling units leased by the HA, HUD shall not be obligated to make Basic Annual Contributions with respect to the project for any period in excess of the amount of the Basic Annual Contributions established in this ACC.

(C) Following the end of each fiscal year, the HA shall promptly pay to HUD (unless HUD approves an alternative disposition), the amount of Basic Annual Contributions paid to the HA for such fiscal year with respect to any dwelling unit (1) which the HA did not place under lease; or (2) which may be attributable to: (i) a period prior to the effective date of the lease covering the dwelling unit, or (ii) subsequent to the date of termination of the lease covering any dwelling unit, or (iii) for which the HA is not obligated to pay rent under the lease covering any dwelling unit. Amounts in relation to item (2) above, shall be determined on the basis of 1/365th of the annual amount allocable to the dwelling unit for each day.

(D) The HA shall proceed expeditiously with the leasing of the maximum number of units authorized for use and occupancy by eligible families. If the HA does not proceed expeditiously with the leasing of dwelling units in the project, HUD may, by notice to the

HA, reduce its obligation to pay annual contributions with respect only to the number and sizes of dwelling units under lease to the HA at the date of the HA's receipt of such notice.

(E) The HA shall promptly commence and conduct a continuing survey and listing of available dwelling units that will provide decent, safe, and sanitary dwelling accommodations and related facilities and that are, or may be made, suitable for use as low-rent housing. The HA shall inspect each dwelling unit and shall maintain a current list of approved dwelling units for the project consistent with the need and demand of eligible families for such units.
(F) The initial term of any lease shall be for not less than twelve months nor more than one hundred and twenty (120) months. Each lease may contain a provision for renewal, provided that no such renewal shall result in a total term exceeding one hundred and eighty (180) months for an existing structure or two hundred and forty (240) months for a new structure.

(G) The HA shall not lease more than one dwelling unit in a structure containing ten or less dwelling units or more than 10% of the dwelling units (counting any fraction as one dwelling unit) in a larger structure except to the extent that the HA determines that such limit should not be applied.

(H) The books of account and records of the HA shall be maintained in such manner as will at all times show the operating receipts, operating expenditures, and reserves for the project separate and distinct from all other projects under this ACC. All annual contributions received by the HA in connection with the project shall constitute operating receipts of the project.

(I) The HA hereby pledges the Basic Annual Contributions payable with respect to a Section 23 or Section 10(c) project to the payment of its obligations incurred under this ACC in connection with such project(s).

(J) Upon the occurrence of a substantial default with respect to the project, the HA shall, if HUD so requires, assign to HUD all of its rights and interests in and to the project, or such part thereof as HUD may specify. HUD shall continue to pay the Basic Annual Contributions with respect to the dwelling units and for the terms of the leases so assigned to HUD, and to otherwise operate such units in accordance with the terms of this ACC until reassigned to the HA. After HUD is satisfied that all defaults with respect to the project have been cured and that the project will thereafter be operated in accordance with the terms of this ACC, HUD shall reassign to the HA all of HUD's rights and interests in and to the project, as such rights and interests exist at the time of such reassignment.

Section 2 - Special Requirements Applicable Only to Section 23 Projects.

(A) A HA with a Section 23 tax-exempt bond-financed project must also comply with the additional requirements set forth in Attachment VI to this ACC.

(B) In addition to project reserves remaining at the end of the lease term, funds returned to the HA by a bond trustee at the end of the bond term, or returned to a leased housing corporation created by an HA for the purpose of developing a Section 23 tax-exempt bond-financed project, shall be disbursed as directed by HUD.

(C) Section 23 private-owner financed projects are not subject to the requirements of section 6, Part A, of the ACC ("Cooperation Agreement(s)"), including the making of payments in lieu of taxes provided therein.

ATTACHMENT III

Special Requirements for Turnkey III Homeownership Opportunities Projects

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Section 1 - Homebuyers' Ownership Opportunity Agreement.

(A) The HA agrees to operate its Turnkey III project(s) in accordance with the regulations and guidelines for the Turnkey III Homeownership Opportunities Program for Low-Income Families, as prescribed by HUD. The HA shall enter into a Homebuyers' Ownership Opportunity Agreement (HOOA), in the form prescribed by HUD, with the occupant of each dwelling in the project. The HOOA shall provide for the ultimate ownership of the dwelling by the occupant who has performed all the obligations and conditions required by the HOOA.

(B) Failure of the HA to enter into such HOOA at the time and in the form prescribed by HUD, failure to perform any obligation imposed under such agreement, or failure to meet any other obligation under this ACC shall constitute a substantial default under the ACC.

Section 2 - Books of Account.

The books of account and records of the HA shall be maintained in accordance with the HOOA as well as other provisions of this ACC and in such manner as will at all times show the operating receipts, operating expenditures, reserves, and other required accounts for the project separate and distinct from all other projects under this ACC.

Section 3 - Application of Purchase Payments.

All funds held or received by the HA that are applied to payment of the purchase price of a home by a Homebuyer shall be used or disposed of by the HA as authorized by HUD in applicable statutes, executive orders, regulations, or contractual documents governing the use of proceeds of sale.

ATTACHMENT IV

Special Requirements for Mutual Help Homeownership Projects

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Section 1 - Annual Contributions Contract.

The IHA agrees to develop and operate its Mutual Help project(s) in compliance with any applicable HUD regulations and guidelines for the Mutual Help (MH) Homeownership Opportunity Program, and in accordance with all contractual obligations imposed upon the IHA by the Mutual Help and Occupancy Agreement (MHO Agreement).

Section 2 - MHO Agreement.

(A) The MH Program provides low income families with an opportunity to become homeowners in return for the families' agreement to make a minimum contribution toward the development cost of a project, to maintain the home, and to perform all duties of a homebuyer under a MHO Agreement.

(B) As units become available, the IHA shall execute a MHO Agreement, in the form prescribed by HUD, with each eligible family. The IHA shall ensure the homebuyer's compliance with all applicable provisions of the MHO Agreement, and shall be responsible for ensuring that the Mutual Help unit is maintained in a decent, safe and sanitary condition, notwithstanding the homebuyer's failure to meet his or her obligation for maintenance under the MHO Agreement.

(C) The IHA shall ensure that each home in a MH project is used, unless otherwise approved by HUD, solely in accordance with a MHO Agreement executed with an eligible homebuyer.

(D) The IHA's failure to enter into a MHO Agreement with an eligible family for an available home in a Mutual Help project at the times required by HUD, constitutes a substantial default under this ACC.

Section 3 - Books of Account.

The IHA shall maintain books of account and records in accordance with the requirements of the MHO Agreement and any HUD requirements. The books of account and records shall be maintained in such manner as will at all times show the operating receipts, operating expenses, reserves, and other required accounts for the project separate and distinct from all other projects under this ACC.

Section 4 - Application of Purchase Payments.

All funds held or received by the IHA from a homebuyer for the purchase of a MH unit shall be used or disposed of by the IHA as authorized by HUD in applicable statutes, executive orders, regulations, or contractual documents governing the use of proceeds of sale.

ATTACHMENT V

Special Interim Requirements for Development Projects

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In addition to the requirements codified at 24 CFR part 941, this attachment lists interim requirements applicable to projects being developed, or proposed to be developed, by a public housing agency. The provisions of this attachment shall expire upon HUD's issuance, for effect, of an interim or final regulation to replace the rule promulgated at 45 FR 60838 (September 12, 1980; 24 CFR part 941, and all subsequent amendments to that rule). This attachment does not apply to Indian housing development, which is governed by regulations codified at Title 24 of the Code of Federal Regulations.

Section 1 - Acquisition of Project Sites.

(A) The HA, unless HUD otherwise approves, shall provide by contract for necessary services of experts in their respective fields for land surveys, title information, and legal services for land

acquisition, appraisals and option negotiations, in accordance with HUD requirements. Approval of such contracts by HUD shall be required if the fees provided therein exceed the maximum amounts then prescribed by HUD. Such contracts shall not be entered into with respect to any project site prior to tentative approval by HUD of such site. The HA shall not undertake to acquire real property unless HUD has approved the acquisition thereof for a project.

(B) The HA, unless HUD otherwise approves, shall obtain a formal appraisal(s), as required by HUD, on each parcel and obtain HUD approval before taking an option, instituting condemnation proceedings, or acquiring title thereto, and shall conduct all negotiations for the acquisition of real property in accordance with regulations and requirements prescribed by the United States Government. In no case shall persons who have made such appraisals be employed to negotiate options.

(C) The HA shall not accept any option for, institute, accept awards under (except as required by applicable law), or appeal any condemnation proceedings for, or otherwise acquire any portion of the site for any project until it has submitted such data with respect thereto as HUD may require, and has obtained the approval of HUD of such action. The HA shall appeal any condemnation award if requested to do so by HUD.

(D) The HA shall acquire good and valid title to the site of each project free and clear of any mortgage, lease, lien, or encumbrance of any nature whatsoever, other than such leases, use restrictions, zoning ordinances, building restrictions, easements, or rights-of-way as will not, in the determination of the HA approved by HUD, adversely affect the value or usefulness of such site for the project.

(E) Upon the vesting of title to the site of each project in the HA and the due recording of deeds or other documents required to be recorded in order to protect such title, the HA shall furnish to HUD a final report on completed land acquisition, together with two copies of: (1) title insurance policies; or (2) title certificates; or (3) attorneys' opinions, showing that the HA has good and valid title, as described in subsection (D) hereof, to the entire site of such project, and that such deeds or other documents have been duly recorded or filed for record wherever necessary to protect such title.

Section 2 - Architectural and Engineering Services.

The HA shall furnish HUD, at such time(s) as HUD may require, and in any event prior to the release of any document for the taking of bids, evidence satisfactory to HUD, showing that the plans, drawings, specifications, and related documents are in accordance with the provisions of this ACC and with all applicable laws, ordinances, and regulations, except to the extent that valid waivers have been obtained from the appropriate authorities. The HA shall obtain all necessary permits or approvals of State and local housing, planning, zoning, building, and other boards, bodies, or officers having jurisdiction, and shall furnish to HUD a certificate listing such

approvals before any Main Construction Contract is let.

Section 3 - Main Construction Contract and Other Contracts.

(A) "Main Construction Work" for any project shall mean all physical construction work, materials, and equipment in connection with such project except demolition, lawns and planting, and the furnishing of movable equipment. "Main Construction Contract" shall mean any contract covering all or any part of the Main Construction Work. "Construction or Equipment Contract" shall mean any contract covering all or any part of the Main Construction Work, or covering demolition, lawn and planting, or the furnishing of movable equipment.

(B) Unless otherwise required by applicable State laws, the Main Construction Work for each project shall be performed under one contract, except that HUD, upon submission of evidence satisfactory to it that such action is in the best interest of the development of the project, may approve: (1) separate contracts for foundations or for any or all elements of site improvements, to be entered into prior to the execution of contracts for the remainder of the Main Construction Work; (2) separate contracts for any or all of the mechanical trades, to be entered into at the same time as the contracts for the remainder of the Main Construction Work; or (3) separate contracts for specific buildings or groups of buildings to be developed concurrently or consecutively.

(C) Demolition, lawns and planting, and the furnishing of movable equipment may be performed under separate contracts or may be included in the same contract(s) as the Main Construction Work.

(D) All Main Construction Work and demolition, lawns and planting, and the furnishing of movable equipment shall be performed under lump-sum contracts, and no part of such work shall, unless approved in advance by HUD, be performed by force account.

Section 4 - Taking of Bids.

(A) The HA shall not request alternate bids (e.g., two different structural systems). Instead, the HA may specify the most expensive system as the base bid and list deductive alternates in inverse priority order so that in the case of a budget overrun, they may be taken in numerical order as listed until the award can be made within available funds.

(B) Each bidder for any of the Construction or Equipment Contracts (except demolition contracts) shall, unless HUD otherwise approves, be required to furnish a bid bond or equivalent guarantee in accordance with requirements set forth in Title 24 of the Code of Federal Regulations. Bidders for demolition contracts shall, unless HUD otherwise approves, be required to furnish a bid bond or equivalent guarantee in an amount not less than ten percent of the cost of labor, materials, hauling, and all other incidental expenses, as estimated by the HA, necessary

to perform the work under the demolition contract, without regard to the value of salvage.

Section 5 - Liquidated Damages.

Each Construction or Equipment Contract shall include provisions, in form and substance satisfactory to HUD, for liquidated damages in the event of delay in the performance of such Construction or Equipment Contract, unless HUD approves the omission of such provisions.

Section 6 - Subcontracts and Assignments.

(A) The HA shall ensure that no subcontractor proposed to carry out work under this ACC is subject to debarment, suspension, or is otherwise ineligible to participate in a Federal assistance program, pursuant to Title 24 of the Code of Federal Regulations.

(B) Each Construction or Equipment Contract shall provide that: (1) the contractor shall make no assignment thereof (other than an assignment of the monies due or to become due thereunder to a bank or financial institution) without the prior approval of the HA, which approval may be given only with respect to a responsible assignee who shall furnish performance and payment bonds in accordance with Title 24 of the Code of Federal Regulations; and (2) such Construction or Equipment Contract may be assigned by the HA to any corporation, agency, or instrumentality authorized to accept such assignment.

Section 7 - Prevailing Salaries or Wages During Development.

(A) Each contract entered into by the HA in connection with the development of any project under which any architects, technical engineers, or technicians are employed shall provide that the HA will not make any payment under such contract unless and until the HA has received a signed statement from the contractor that such contractor and each of his or her subcontractors has made payment to each class of employees in compliance with the applicable prevailing wages, as set forth in Title 24 of the Code of Federal Regulations. The HA shall not make any such payment unless and until it has received such signed statement.

(B) Each contract referred to in subsection (A) entered into by the HA shall require that if the contractor or any of his or her subcontractors finds it necessary or desirable to exceed the prevailing salary or wage rates specified in his or her contract, any expense incurred by the contractor or subcontractors because of the payment of salaries or wages in excess of such amounts shall not be cause for any increase in the amount payable under the contract. The HA shall not consider or allow any claim for additional compensation made by the contractor or subcontractors because of such payments.

Section 8 - Copeland Act; Contract Work Hours Standards Act.

(A) The HA shall incorporate in each contract entered into by it in connection with the construction, prosecution, completion or repair of the projects the following:

"Compliance with Copeland Regulations. The contractor shall comply with the Copeland Regulations (29 CFR Part 3, or any successor provision) of the Secretary of Labor which are herein incorporated by reference."

(B) The HA shall incorporate in each contract entered into by it that may require the employment of laborers or mechanics the following:

"Contract Work Hours Standards Act - Overtime Compensation.

As used in these paragraphs, the terms "laborers" and "mechanics" include watchmen and guards.

(1) **Overtime Requirements**. No contractor or subcontractor contracting for any part of the contract work that may require or involve the employment of laborers or mechanics shall require or permit any laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of eight hours in any calendar day or in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times his or her basic rate of pay for all hours worked in excess of eight hours in any calendar day or in excess of forty hours in such workweek, as the case may be.

(2) **Violations; liability for unpaid wages; liquidated damages**. In the event of any violation of the clause set forth in subsection (B)(1), the contractor and any subcontractor responsible therefor shall be liable to any affected employee for his or her unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic employed in violation of the clause set forth in subsection (B)(1), in the sum of $10 for each calendar day on which such employee was required or permitted to work in excess of eight hours or in excess of the standard forty hours without payment of the overtime wages required by the clause set forth in subsection (B)(1).

(3) **Withholding for liquidated damages**. The HA may withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor, such sums as may administratively be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for

liquidated damages as provided in the clause set forth in subsection (B)(2).

(4) **Subcontracts.** The contractor shall insert in any subcontracts the clauses set forth in subsections (B)(1), (2), and (3) of this paragraph and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts that they may enter into, together with a clause requiring this insertion in any further subcontracts that may in turn be made.

Section 9 - Wage Claims and Adjustments.

Each contract entered into by the HA shall provide that in cases of underpayment of salaries or wages to any architects, technical engineers, draftsmen, technicians, laborers, or mechanics by the contractor or any of his subcontractors, the HA may withhold from such contractor out of payments due, an amount sufficient to pay persons employed on the work covered by the contract the difference between the salaries or wages required to be paid under the contract and the salaries or wages actually paid such employees for the total number of hours worked, and shall further provide that the amounts withheld may be disbursed by the HA for and on account of the contractor or the subcontractor to the respective employees to whom they are due. The HA shall in cases of such underpayment withhold such monies and any amounts of liquidated damages due the United States in connection with violations of overtime compensation requirements of the Contract Work Hours Standards Act: provided, That the HA shall not be considered in default under this sentence if it has in good faith made payments to the contractor in reliance upon a signed statement of the contractor that the salaries and wages required under this contract have actually been paid.

Section 10 - Payrolls and Related Reports.

(A) Each contract identified in subsection (A) of section 7 of this Attachment V shall also require that payrolls and basic records relating thereto will be maintained during the course of the work and preserved by the contractor and his or her subcontractors for a period of three years thereafter for all laborers and mechanics employed in the development of the project. Such records shall contain the name and address of each such employee, his or her correct classification, rates of pay (including rates of contributions or costs anticipated of the types described in section 1(b)(2) of the Davis-Bacon Act, or any successor provision), daily and weekly number of hours worked, deductions made, and actual wages paid. Whenever the Secretary of Labor has found under the Contract Work Hours and Safety Standards Act that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act (or any successor provision), the contractor shall maintain records that show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records that show the costs anticipated or the actual cost incurred in

providing such benefits.

(B) The contractor shall be required to submit weekly to the HA such copies and summaries (on forms prescribed by HUD and furnished by the HA) of all of his or her payrolls and those of each of his or her subcontractors, as the HA or HUD may require. Each such payroll and summary shall be accompanied by a statement signed by the employer or his or her agent indicating that: (1) such payroll is correct and complete; (2) the wage rates contained therein are not less than those determined by the Secretary of Labor; and (3) the classifications set forth for each laborer or mechanic conform with the work performed. The contractor shall be required to make his or her employment records available for inspection by authorized representatives of the HA, HUD, and the Department of Labor and to permit such representatives to interview employees during working hours on the job.

Section 11 - Other Labor Provisions.

(A) All disputes concerning the payment of prevailing wage rates or classifications arising under this ACC or under any contract entered into by the HA involving: (1) significant sums of money; (2) large groups of employees; or (3) novel or unusual situations, shall be promptly reported to HUD for decision or, at the option of HUD, referral to the Secretary of Labor. The decision of HUD or the Secretary of Labor, as the case may be, shall be final. Each contract entered into by the HA shall embody the provisions of this paragraph.

(B) All questions arising under this ACC or under any contract relating to the application or interpretation of the Copeland Act or the Contract Work Hours Standards Act shall be referred to the Secretary of Labor for ruling or interpretation, and such ruling or interpretation shall be final. Each contract entered into by the HA shall embody the provisions of this subsection.

Section 12 - Retention of Contract Rights and Change Orders.

(A) With respect to all contracts entered into by the HA in connection with the development of any project, the HA: (1) except in an emergency endangering life or property, shall not, without HUD approval, amend, modify, or consent to any change in any such contract or contractual provision that is required by this ACC to be approved by HUD; (2) shall at all times retain, preserve, and enforce all its rights under all such contracts; and (3) shall not, without the prior approval of HUD, waive, release, or compromise any right or claim that it may have under any such contract.

(B) Each Construction or Equipment Contract shall contain the following provision:

> "Except in any emergency endangering life or property, no change shall be made by the contractor unless he or she has received a prior written order from HUD approved on its face by HUD authorizing the change, and no claim for an adjustment of the contract price

or time shall be valid unless so ordered."

Section 13 - Payment to Contractors.

(A) Each Construction or Equipment contract may provide for partial payments by the HA to the contractor. In such event, the Construction or Equipment Contract shall provide that the contractor shall supply to the HA, in a form satisfactory to HUD, a detailed estimate showing a complete breakdown of the contract price. Partial payment shall be made in accordance with periodic estimates based upon said detailed breakdown and with appropriate supporting data. The periodic estimates shall cover work performed (including materials delivered to and properly stored on the site with the approval of the HA) during the preceding period, and shall be duly certified and approved by persons designated by the HA. In making periodic partial payments, the HA shall retain at least 10 percent of the amount of each periodic estimate until final completion and acceptance of all work covered by the particular contract: Provided, That after one-half of the work has been completed, and if the work is progressing satisfactorily and continues to so progress, the HA may make the remaining partial payments in full for the work subsequently completed.

(B) Each Construction or Equipment Contract shall provide that final payment to the contractor by the HA of amounts retained under subsection (A) shall not be made until: (1) the contractor has furnished a release, in a form approved by HUD, of all claims against the HA arising under and by virtue of such Construction or Equipment Contract, or other than such claims, if any (the basis, scope, and amount of each of which are clearly defined and stated) as may be specifically excepted by the contractor from the operation of such release; and (2) the contractor has furnished evidence satisfactory to the HA that the contractor has paid, and that his or her subcontractors have paid, all sums due to laborers, mechanics, and materialmen.

Section 14 - Acceptance of Contract Work and Completion of Contracts.

(A) Each Construction or Equipment Contract shall require that the work covered thereby shall be completed within the time specified therein and such extensions as may be granted by the HA. The HA shall grant no such extension without approval thereof by HUD.

(B) With respect to each Construction or Equipment Contract, the HA may accept the work thereunder in parts or in its entirety. Such acceptance may be acceptance of the work involved either as: (1) fully complete and satisfactory; or (2) completed but with an adjustment in price for noncompliances; or (3) completed subject to the correction of specific minor items. No work shall be so accepted by the HA unless such acceptance is approved by HUD, or HUD has waived such approval: provided, That the HA may accept work required in the correction of specific minor items without the approval of HUD.

(C) After acceptance of all work (including the correction of any specific minor items) under

each Construction or Equipment Contract, the HA shall submit for approval by HUD a certificate of: (1) full completion; or (2) full completion but with an adjustment in price for noncompliances, and shall include in such certificate a statement of the final amount due and payable to the contractor.

Section 15 - Development Cost.

(A) "Date of Full Availability" with respect to each project shall mean the last day of the month in which substantially all dwelling units in such project became available for occupancy.

(B) "Initial Operating Deficit" of any project as of the end of the Initial Operating Period thereof shall mean the amount, if any, by which the Operating Expenditures thereof to such date exceeded the Operating Receipts.

Section 16 - Development Cost Budgets.

(A) Until such time as a budget of Development Cost (herein called "Development Cost Budget") is approved by HUD for any project, the breakdown of the Maximum Development Cost set forth in the applicable Development Program shall constitute the approved Development Cost Budget for such project.

(B) At the time the HA requests HUD approval of the award of contracts for the Main Construction Work of any project, it shall submit for HUD approval a Development Cost Budget for such project that shall be based upon: (1) the amount of the proposed award(s); (2) costs and obligations incurred to such date; (3) the estimated amount of costs and obligations not yet incurred; and (4) an allowance for contingencies in such amount as HUD may approve.

(C) In the event that in the judgment of the HA it appears necessary with respect to any project to incur Development Cost in excess of the total amount shown in the last previously approved Development Cost Budget for such project, or that it appears necessary with respect to any of the main classifications of Development Cost to incur costs in excess of the amount shown therefor in the last previously approved Development Cost Budget for such project plus the share of the allowance for contingencies allocated to such main classifications, or if for any other reason the HA deems it advisable, it may prepare and submit to HUD for its approval a revised Development Cost Budget for such project.

(D) Not earlier than six months nor later than twenty-four months after the Date of Full Availability of each project, the HA shall submit for HUD approval a final Development Cost Budget for such project which shall be based upon: (1) costs and obligations incurred to such date including a reasonable allowance for disputed, contingent, or unliquidated liabilities, and for legal and other costs and expenses in connection with the settlement of such liabilities; and (2) the estimated amount of costs and obligations not yet incurred for work, equipment, and

services deemed necessary for the completion of such project. No other allowance for contingencies shall be included in such final Development Cost Budget.

(E) HUD shall promptly review each proposed Development Cost Budget and notify the HA of its approval or disapproval thereof. If HUD disapproves any proposed Development Cost Budget, the HA shall be so notified in writing and be furnished with a detailed explanation of the reasons for such disapproval. Upon approval by HUD of any Development Cost Budget for any project, such budget shall supersede all previously approved budgets for such project, and the total of such budget shall thereafter and for all purposes of this ACC be the Maximum Development Cost of such project, and shall for all purposes of this ACC correspondingly revise the aggregate Maximum Development Cost of all the projects.

(F) The HA shall not with respect to any project incur costs in excess of the amounts shown in the last previously approved Development Cost budget for such controlled accounts as may be specified by HUD.

Section 17 - Actual Development Cost.

(A) The HA shall, as promptly as possible consistent with the maintenance of its rights against its contractors, settle and pay all disputed, contingent, or unliquidated items of Development Cost on all projects.

(B) Whenever the HA shall be satisfied that all the development work on each project has been properly completed, and that the entire Development Cost on such project (including all items that may have theretofore been disputed, contingent, or unliquidated) has been fully paid, the HA shall submit to HUD for its approval a certificate setting forth the total amount of the Development Cost of such project (herein called the "Actual Development Cost"), stating that: (1) all such development work has been completed; (2) the entire Development Cost or liabilities therefor incurred by the HA have been fully paid; (3) there are no undischarged mechanics', laborers', contractors', or material-men's liens on such project on file in any public office where the same should be filed in order to be valid liens against such project; and (4) the time in which such liens could be filed has expired. Upon approval by HUD, such certificate shall be known as the "Actual Development Cost Certificate." The determination of the amount of the Actual Development Cost contained in such Actual Development Cost Certificate so approved by HUD shall be final and conclusive for all purposes of this ACC, and upon the determination of Actual Development Cost, a copy of the approved Actual Development Cost Certificate shall be attached to this ACC and shall be deemed to further amend the ACC to state the Actual Development Cost.

(C) If the HA shall unduly delay in the submission of the Actual Development Cost Certificate for any project, HUD may give notice to the HA that the amount of the Development Cost of such project incurred to the date of such notice shall be considered to be the Actual Development

Cost of such project, and such notice shall constitute the Actual Development Cost Certificate for such project for all the purposes of this ACC, and shall be deemed to amend the ACC to state the Actual Development Cost.

(D) Promptly after the issuance of the Actual Development Cost Certificate for any project the HA shall: (1) if such project is then permanently financed, deposit any remaining balance of the monies theretofore received for the purpose of the development of such project in the Advance Amortization Fund; or (2) if such project is not then permanently financed, apply any such remaining balance to the payment of outstanding Advance Notes or Temporary Notes issued in connection with such project.

(E) Subsequent to the issuance of the Actual Development Cost Certificate for any project, no cost for additional development work shall be incurred by the HA without the approval of HUD. In the event that the HA and HUD agree that additional development work is necessary, the Actual Development Cost Certificate shall be amended to include the cost of such additional development work.

ATTACHMENT VI

Special Requirements Applicable to Projects Financed Through the Issuance of Tax-Exempt Bonds or Notes Sold to the Federal Financing Bank

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This attachment lists special requirements applicable to projects financed by tax-exempt bonds or notes sold to the Federal Financing Bank. These requirements shall expire when all such bonds and notes associated with a particular project are paid off.

Section 1 - Reconstruction and Restoration.

(A) If a project, or any portion of a project, is damaged or destroyed, the HA shall establish promptly (by settlement approved by the HA and HUD, or by litigation) and collect all valid claims which may have arisen against insurers or others based upon any such damage or destruction. In addition, the HA shall reconstruct, restore or repair the project, except as otherwise provided in this section.

(B) The HA shall deposit into the General Fund the proceeds of any claims and any other monies provided for the reconstruction, restoration, or repair of a project and shall reserve such funds for these purpose(s). Unless otherwise approved by HUD, the HA shall use these funds to pay for the cost of reconstructing, restoring, or repairing the project. Any funds that remain after completing the work and paying off all costs associated with the work are to be applied as follows: (1) to pay off any indebtedness that the HA may have incurred to provide such funds; (2) to reimburse any other reserve or other account that may have been used to provide the funds; and (3) as unreserved Operating Receipts.

(C) If the reconstruction, restoration, or repair of the project can be accomplished substantially as one operation, is not to be performed by the HA's regular staff, and the estimated cost is in excess of $10,000, the HA shall ensure that the work is done in compliance with the requirements of section 5, Part A, of the ACC.

(D) Upon approval by HUD, the HA may determine that all or part of the damage to or destruction of a project shall not be reconstructed, restored, or repaired. In such event, the HA shall deposit into the Advance Amortization Fund the proceeds of any claims against insurers or others as a result of the damage or destruction, to the extent these proceeds are not used to reconstruct, restore, or repair the project.

Section 2 - Advances by HUD; Mortgage.

(A) Each advance provided by HUD to a HA for the development of a project shall be evidenced by an obligation duly issued and delivered by the HA, in a form satisfactory to HUD, which obligation shall bear interest at the applicable Loan Interest Rate from the date the advance is made, and shall otherwise conform to the following:

(1) Each obligation (herein called a "Project Loan Note") evidencing an advance made for the Development Cost of any project not permanently financed, together with interest on such note, shall be due and payable on demand.

(2) Each obligation (herein called a "Permanent Note"), evidencing an advance made for the development cost of any permanently financed project, together with interest on the Note, shall (subject to the HA's right to prepay some or all of this amount) be payable on the first day of the month following each Annual Contribution Date. Such amount is payable in annual installments (applicable first to interest and then to principal) equal to the portion of the Debt Service Annual Contribution allocable to the Note, in accordance with section 5(C) of this Attachment. Each Permanent Note issued to refund or renew other Permanent Notes, in whole or in part, shall be payable in installments equal to the installments payable upon the Notes so refunded or renewed. Each Permanent Note shall further provide that the holder of the Note may declare the Note to be due and payable in full at any time: (1) when there is any default in the payment of any installment of principal or interest; or (2) when the HA is in substantial

default; or (3) upon the termination of this ACC.

(B) HUD shall not demand payment of, nor pledge, sell, or otherwise dispose of any Project Loan Note unless: (1) the HA is in substantial default; or (2) HUD has given notice of the termination of this ACC in accordance with section 17(H), Part A, of this ACC.

(C) Each Project Loan Note or Permanent Note issued in connection with a project shall be secured, to the extent authorized or permitted by law, by a mortgage, deed of trust, or other equivalent lien upon the project.

Section 3 - Bond Resolutions and Fiscal Agent.

(A) Before the delivery of the first issue of bonds, the HA shall enter into, and thereafter maintain, a fiscal agency agreement, in substantially the form prescribed by HUD. Immediately upon executing the agreement, the HA shall furnish HUD with executed or conformed copies of the agreement as may be required by HUD.

(B) The Fiscal Agent named in the Bond Resolutions in connection with the first issue of Bonds shall also be named as Fiscal Agent in all subsequent Bond Resolutions, and shall administer the Debt Service Fund and the Advance Amortization Fund. The HA shall require the Fiscal Agent to furnish HUD with such reports and other data relating to accounts under this ACC as may reasonably be required by HUD.

Section 4 - Delivery of Bonds.

(A) Delivery of (including payment for) each issue of Bonds shall be made at the time and place established in the terms of the offering.

(B) At such time all amounts paid by purchasers of the bonds on account of accrued interest shall be paid to the Fiscal Agent for deposit in the Debt Service Fund, and all amounts paid on account of premiums shall be paid to the Fiscal Agent for deposit in the Advance Amortization Fund or, with the approval of HUD, be used for the repurchase of bonds.

(C) At such time, and as a condition precedent to the delivery of such bonds, the HA shall deposit or cause to be deposited with the Fiscal Agent in the Debt Service Fund from the bond proceeds (or from any other monies of the HA, including monies available for such purpose under section 5(C)(6) of this Attachment) an amount equal to: (1) the interest on the issue of bonds becoming due and payable six months after the Bond Date of such issue, less (2) any portion thereof deposited in the Debt Service Fund on account of accrued interest, and less (3) any amount which may then be on deposit in the Debt Service Fund for such purpose.

(D) At such time, and as a condition precedent to the delivery of such bonds, the HA shall advance or cause to be advanced from the bond proceeds (or from any other monies of the HA) to the Fiscal Agent for deposit in the Debt Service Fund an amount equal to: (1) the interest on such issue of Bonds becoming due and payable twelve months after the Bond Date of such issue, less (2) any portion thereof deposited in the Debt Service Fund on account of accrued interest. At a later date, the HA shall be reimbursed by the Fiscal Agent for such advance in accordance with section 6(E) of this Attachment.

(E) At such time the HA shall pay or cause to be paid from the bond proceeds (or from other monies of the HA) the principal of and interest on all outstanding Project Loan Notes, Permanent Notes, and Project Notes to the extent that the principal of such Notes includes an amount for any part of the Development Cost financed by such issue of Bonds.

(F) Upon delivery of the first issue of Bonds to finance any part of the Development Cost of a Project, such Project shall be considered to be "Permanently Financed."

(G) If, at the time of the delivery of an issue of Bonds, the HA does not have available the amount set forth in subsection (D) of this section to advance to the Fiscal Agent for deposit in the Debt Service Fund, HUD shall advance on account of the loan herein provided an amount equal to such deficiency. Such advance shall be made and deposited in the manner described in subsection (D) of this section, but shall not be included in the amount of the Minimum Development Cost of any project. The Fiscal Agent shall, on behalf of the HA, reimburse HUD for such advance at the time and in the manner provided for reimbursement of similar advances to the HA, in accordance with section 6(E) of this Attachment. Such advance shall bear interest at the Loan Interest Rate and the interest shall be paid from Operating Receipts as an Operating Expenditure.

Section 5 - Annual Contributions.

(A) HUD shall make annual contributions to the HA for each project. Such annual contributions shall include Debt Service Annual Contributions (or Basic Annual Contributions in respect to Leased Housing projects) and Additional Annual Contributions pursuant to section 11, Part A, of the ACC. HUD (1) shall make Debt Service Annual Contributions to the HA for each permanently financed project; and (2) may, in its determination, make Debt Service Annual Contributions to the HA for each project that is not permanently financed. The date upon which each Debt Service Annual Contribution is payable (except the first Debt Service Annual Contribution with respect to a project not permanently financed, which may be made available as of the Date of Full Availability of such project) shall be known as the "Annual Contribution Date." If the Annual Contribution Date is not specifically set forth in this ACC, it shall be deemed to be the fifteenth day of the fourth, fifth or sixth month of the fiscal year, as determined by HUD.

(B) The first Debt Service Annual Contribution with respect to each permanently financed project shall be due and payable on the Annual Contribution Date which is seventeen months and fourteen days after the Bond Date of the first issue of bonds issued to finance any part of the development cost of the project. For projects that are not permanently financed, the first Debt Service Annual Contribution may be made available as of the Date of Full Availability of the project and shall be determined in accordance with subsection (C)(1)(d) of this section 5. If the first Debt Service Annual Contribution for a project is made available as of the Date of Full Availability of the project, the second Debt Service Annual Contribution with respect to the project may be made on the Annual Contribution Date that occurs not less than twelve months subsequent to the Date of Full Availability. Subsequent annual contributions shall be due and payable on each Annual Contribution Date thereafter.

C) On each Annual Contribution Date, HUD shall pay (subject to reduction as provided in this section 5) Debt Service Annual Contributions for each project for which any Debt Service Annual Contributions are then payable.

(1) The amount of the Debt Service Annual Contribution shall be equal to the sum of the level debt services of all unmatured issues of bonds, bearing a Bond Date not later than seventeen months and fourteen days prior to such Annual Contribution Date, as specified in the applicable Bond Resolution, plus an amount or amounts allocable to Permanent (or Project Loan Notes, as follows:

(a) For each project that is permanently financed by an issue of bonds equal to the minimum development cost first established for the project, an amount, as determined by HUD, which if applied annually at the interest rate (adjusted to the nearest one-eighth of one percent) charged the HA during the next preceding fiscal year in respect to the unamortized portion of the minimum development cost of the project which exceeded as of the last day of such fiscal year the principal amount of such issue of bonds would fully amortize such portion not later than the first day of the month following the last Annual Contribution Date for such project; and

(b) For each project that is permanently financed by an issue of bonds in an amount less than the amount of the minimum development cost first established for the project, an amount equal to (i) the applicable minimum loan interest rate times the amount by which the minimum development cost as first established for the project exceeds the principal amount of such issue of bonds, plus (ii) an amount, as determined by HUD, which if applied annually at the interest rate (adjusted to the nearest one-eighth of one percent) charged the HA during the next preceding fiscal year in respect to the portion of the minimum development cost of the project which exceeds, as of the last day of the fiscal year, the minimum development cost as first established for the project would fully amortize such portion not later than the first day of the month following the last Annual Contribution Date for the project; and (iii) commencing on the Annual Contribution Date next following

the last maturity date of such issue of bonds, the amount of the level debt service of such issue of bonds; and

(c) For each project that is financed by a permanent note in lieu of bonds, an amount, as determined by HUD, which, if applied annually at the interest rate (adjusted to the nearest one-eighth of one percent) charged the HA during the next preceding fiscal year in respect to the unamortized portion of the minimum development cost of the project that exceeded (as of the last day of such fiscal year) the minimum development cost as first established for the project would fully amortize such portion not later than the first day of the month following the last Annual Contribution Date for the project; and

(d) For each project that is not permanently financed, an amount, as determined by HUD, which if applied annually at the interest rate (adjusted to the nearest one-eighth of one percent) charged the HA during the next preceding fiscal year in respect to the unamortized portion of that figure determined by HUD to be that below which the development cost of the project shall in no event fall would fully amortize such portion not later than the first day of the month following the last Annual Contribution Date for the project.

Upon delivery of any issue of bonds to refund Permanent or Project Loan Notes, the amount of the level debt service of such issue of bonds shall be in lieu of the portion of the Debt Service Annual Contribution allocable to such Notes whether pursuant to clause (a), (b), (c), or (d) above.

(2) On each Annual Contribution Date, the actual amount of the Debt Service Annual Contribution to be paid (herein called the "Accruing Annual Contribution") shall be an amount equal to the Debt Service Annual Contribution less (1) the amount then on deposit in the Debt Service Fund for the reduction of annual contributions pursuant to subsection (B) of section 6 of this Attachment, and (2) any amount then on deposit in the Debt Service Fund, pursuant to subsection (B) of section 4 of this Attachment, on account of interest accrued on any issue of Bonds after a date that is six months after the Bond Date of such issue.

(3) Notwithstanding any other provision of this ACC, HUD may make payment of any Accruing Annual Contribution in semi-annual installments as follows: (a) the first installment shall be paid on the Annual Contribution Date in the amount, if any, by which (i) the Accruing Annual Contribution exceeds (ii) the amount of principal and interest that shall become due and payable on the next following anniversary of the Bond Date on all bonds outstanding at the end of the preceding fiscal year and that bears a Bond Date not later than seventeen months and fourteen days prior to such Annual Contribution Date; (b) the balance of such Accruing Annual Contribution shall be paid on the date six months after such Annual Contribution Date.

(4) At least thirty days prior to each Annual Contribution Date, the Fiscal Agent shall file with HUD a report showing the amount of each deposit made into the Debt Service Fund since the

next preceding Annual Contribution Date and the balance in the Debt Service Fund as of the date of such report.

(5) Except as otherwise provided in subsections (C)(6) and (7) of this section 5, HUD shall pay each Accruing Annual Contribution, or installment thereof, to the Fiscal Agent for deposit in the Debt Service Fund. At the time of such payment, HUD shall furnish to the HA and to the Fiscal Agent a statement showing (in detail and with appropriate explanations) the amount of the Accruing Annual Contribution, and the method by which the Accruing Annual Contribution shall be paid. Each such statement shall include a schedule showing, on the basis of information available to HUD, the distribution of the funds in the Debt Service Fund to be made pursuant to section 6 of this Attachment.

(6) On each Annual Contribution Date on which any Permanent, Project Loan, or Project Notes issued in connection with any project with respect to which an annual contribution is then payable remain outstanding and until full repayment, with interest at the applicable Loan Interest Rate, of all expenditures, if any, made by HUD in connection with any such Project pursuant to section 13 of this Attachment, such portion of the Accruing Annual Contribution, which if deposited in the Debt Service Fund would (together with the monies then on deposit in said Fund for the reduction of annual contributions pursuant to this ACC plus the amount of the second installment, if any, of such Accruing Annual Contribution) exceed the sum of: (a) an amount equal to the principal and interest becoming due and payable during the twelve month period following such Annual Contribution Date on each issue of bonds bearing a Bond Date not later than seventeen months and fourteen days prior to such Annual Contribution Date, plus (b) an amount equal to the aggregate Bond Service Carry-Over required to be on deposit in the Debt Service Fund on the next succeeding Annual Contribution Date, may be withheld by HUD, and applied to the full extent thereof. Such amount shall be applied, first, to reimburse the HA for any advance made pursuant to section 4(D) of this Attachment. Thereafter, such amounts shall be used pay the interest and principal of such Notes and to repay such expenditures in proportion, with respect to each such project, to the applicable portion of the Debt Service Annual Contribution determined pursuant to clauses (a), (b), (c), or (d) of section 5(C)(1) of this Attachment. However, any amounts that would otherwise be applied to the payment of principal under the second order of preference may be withheld for not more than twelve months and be used for the payment of interest on any bonds that may be subsequently issued to refund such Notes and expenditures.

(7) When monies sufficient for the payment and discharge of all bonds have been deposited in trust for such purpose with the Fiscal Agent, Accruing Annual Contributions, and monies otherwise payable to the Debt Service Fund shall be applied, as approved by HUD, to the payment of the Notes and expenditures and in the proportions as prescribed in subsection (C)(6) of this section 5. Monies so applied by the HA during the twelve month period preceding each Annual Contribution Date which, except for the provisions of this subsection (C)(7), would have been on deposit on such Annual Contribution Date in the Debt Service Fund for the reduction

of annual contributions, shall be deemed to have been on deposit in the Debt Service Fund on such Annual Contribution Date for the purpose of subsection (2) of this section 5(C).

(8) HUD shall not pay or make available any Accruing Annual Contribution pursuant to this ACC in excess of an amount which, together with all monies then on deposit in the Debt Service Fund, shall be sufficient to fully pay and retire the outstanding Bonds, Permanent Notes, Project Loan Notes, and Project Notes issued in connection with all projects for which annual contributions become payable and to repay, with interest at the applicable Loan Interest Rate, all expenditures made by HUD in connection with the development of such projects pursuant to section 13 of this Attachment. The obligation of HUD to pay or make available Debt Service Annual Contributions pursuant to this ACC with respect to any such project shall terminate when: (a) all such Bonds and Notes issued in connection with the project have been fully paid and retired, or when monies sufficient for their payment and retirement have been deposited in trust for such purpose in accordance with the terms of such bonds and notes; and (b) all such expenditures, with interest thereon, by HUD in (connection with such project are fully repaid.

Section 6 - Debt Service Fund.

(A) Upon the delivery of any issue of bonds, there shall be deposited in the Debt Service Fund the amounts required pursuant to subsections (B), (C), and (D) of section 4 of this Attachment.

(B) Within sixty calendar days after the end of each fiscal year, the HA shall deposit with HUD for the reduction of debt service annual contributions:

(1) The amount of the interest on each issue of bonds bearing a Bond Date not later than seventeen months and fourteen days prior to the Annual Contribution Date next following the end of such fiscal year, which accrued during such fiscal year after (i) the date that is six months after the Bond Date of each such issue of Bonds; or (ii) the date of delivery of such issue, whichever is later, up to (i) the Date of Full Availability of the project financed by such issue or (ii) the end of such fiscal year, whichever is earlier; and

(2) The amount of any unpaid interest, on Permanent Notes and Project Notes issued in connection with any project that was permanently financed on or before the last day of such fiscal year by an issue of Bonds bearing a Bond Date not later than seventeen months and fourteen days prior to the Annual Contribution Date next following the end of such fiscal year, up to (i) the Date of Full Availability of such project or (ii) the end of such fiscal year, whichever is earlier.

(C) Upon receipt from HUD of each Accruing Annual Contribution or installment thereof, such amount shall be deposited in the Debt Service Fund.

(D) On each interest payment date of the bonds, the Fiscal Agent shall, out of the Debt Service Fund, pay the principal and interest maturing on the bonds.

(E) On the first day of the month following each Annual Contribution Date the Fiscal Agent shall, out of the Debt Service Fund, reimburse the HA for any advance made pursuant to subsection (D) of section 4 of this Attachment on account of interest on issues of bonds bearing a Bond Date not later than seventeen months and fourteen days prior to such Annual Contribution Date.

(F) On the first day of the month following each Annual Contribution Date, the Fiscal Agent, after (1) paying all bonds and bond interest that have then become due and payable, or that will become due and payable on the next succeeding anniversary of the Bond Date, (2) making provision for the Bond Service Carry-Over, shall, unless otherwise approved by HUD, apply the balance in the Debt Service Fund in the following order: First, to the payment of interest and principal of the notes and repayment of the expenditures in the same manner, and to the same extent as prescribed in subsection (C)(7) of section 5 of this Attachment; and, Second, to transfer to the Advance Amortization Fund. In making provision for the payment of the bonds and bond interest that shall become due on the next succeeding anniversary of the Bond Date and for the Bond Service Carry-over, the Fiscal Agent shall consider the second installment, if any, of the Accruing Annual Contribution as if it had actually been paid on the Annual Contribution Date.

Section 7 - Advance Amortization Fund.

(A) There shall be deposited in the Advance Amortization Fund the following: (1) bond premiums as provided in subsection (B) of section 4 of this Attachment; (2) amounts transferred from the Debt Service Fund, as provided in subsection (F) of section 6 of this Attachment, and (3) proceeds of claims against insurers and others arising out of damage to or destruction of any project to the extent provided in subsection (D) of section 1 of this Attachment.

(B) The Fiscal Agent shall as rapidly as possible apply all monies deposited in the Advance Amortization Fund, as directed by the HA with the approval of HUD: (1) to the payment of interest of the notes and the repayment of expenditures in the same manner and to the same extent as prescribed in subsection (C)(7) of section 5 of this Attachment; (2) to the purchase, at not more than the cost of redemption, of any outstanding bonds; and (3) to the redemption of any outstanding bonds on the terms provided in the Bond Resolutions. All bonds purchased or redeemed by or on behalf of the HA shall be immediately cancelled and shall not be reissued.

(C) In the event that, sixty-one days after the end of any fiscal year, it appears that the balance then on deposit in the Advance Amortization Fund, together with all monies then on deposit in the Debt Service Fund together with a Debt Service Annual Contribution, would be sufficient to fully pay and retire the outstanding bonds, permanent notes, project loan notes, and project

notes issued in connection with projects for which annual contributions have then become payable and to repay, with interest at the applicable Loan Interest Rate, all expenditures made by HUD in connection with the development of such projects pursuant to section 13 of this Attachment, the Fiscal Agent shall on such date deposit in the Debt Service Fund for the reduction of annual contributions the balance then remaining in the Advance Amortization Fund, and any deposits that would, except for this subsection (C), be made to the Advance Amortization Fund shall be made to the Debt Service Fund for the reduction of annual contributions.

Section 8 - General Limitations on Annual Contributions.

(A) Notwithstanding any other provision of this ACC, not more than one annual contribution for each year of the Maximum Contribution Period of any project shall be paid or made available by HUD for such project; nor shall any such annual contribution be paid or made available for any such project subsequent to the end of the Maximum Contribution Period of such project.

(B) No annual contribution shall be paid or made available by HUD for any project (except as provided in section 12 of this Attachment) unless such project is exempt from all real and personal property taxes levied or imposed by the State, city, county, or other political supervision.

(C) No annual contributions shall be paid or made available by HUD for any project (except as provided in section 12 of this Attachment) in the event of the acquisition of such project by a third party in any manner including a bona fide foreclosure under a mortgage or other lien.

Section 9 - Pledge of Annual Contributions.

(A) The amounts required by subsections (B), (C), and (D) of section 4 of this Attachment to be deposited in the Debt Service Fund upon delivery of each issue of Bonds on account of the interest on such issues of bonds that becomes due and payable six months and twelve months, respectively, from the Bond Date of such issue shall be pledged to the payment of such interest.

(B) The Accruing Annual Contribution that is due and payable on each Annual Contribution Date (including the second installment thereof if any) together with (1) the aggregate Bond Service Carry-Over, if any, required to be on deposit in the Debt Service Fund on such Annual Contribution Date, and (2) all other amounts required to be deposited in the Debt Service Fund for the reduction of annual contributions during the twelve month period ending with such Annual Contribution Date, shall be pledged as follows:

(1) An amount equal to the principal and interest becoming due and payable during the twelve month period following such Annual Contribution Date on each issue of Bonds bearing a Bond Date not later than seventeen months and fourteen days prior to such Annual

Contribution Date shall be pledged for the payment of such principal and interest;

(2) An amount equal to the aggregate Bond Service Carry-Over required to be on deposit in the Debt Service Fund on the next succeeding Annual Contribution Date shall be pledged for the purpose of providing such Carry-Over; and

(3) An amount equal to the sum of the portions of the Debt Service Annual Contributions as determined pursuant to clauses (a), (b), (c), and (d) of section 5(C)(1) of this Attachment shall be pledged for the payment of the interest and principal of the Permanent Notes, Project Loan Notes and Project Notes and repayment of expenditures made by HUD pursuant to section 13 of this Attachment in connection with Projects with respect to which annual contributions have become payable.

(C) The annual contributions to be made available by HUD hereunder shall not, without the approval of HUD, be pledged for any purpose other than as specifically provided in this ACC.

Section 10 - Refunding of Bonds.

The HA may, with the approval of HUD, refund any outstanding issue of Bonds upon such terms and conditions as may be mutually agreed upon between the HA and HUD.

Section 11 - Faith of the United States Pledged to Payment of Annual Contributions.

As set forth in the Act, the faith of the United States is solemnly pledged to the payment of all annual contributions contracted for in this ACC, and by the provisions of the Act there is authorized to be appropriated in each Federal fiscal year, out of any money in the Treasury of the United States not otherwise appropriated, the amounts necessary to provide for such payment.

Section 12 - Continuance of Annual Contributions.

(A) HUD hereby determines that sections 17 and 18, Part A, of the ACC include provisions that are in accordance with section 6(g)(2) of the Act.

(B) Whenever the annual contributions, pursuant to this ACC, have been pledged by the HA as security for the payment of the principal and interest on the Bonds or other obligations issued pursuant to this ACC, HUD (notwithstanding any other provisions of this ACC) shall continue to make the annual contributions provided in this ACC available for the projects so long as any of such Bonds or obligations remain outstanding; and, in any event, such annual contributions shall in each year be at least equal to an amount which, together with such income or other funds as are actually available from the projects for the purpose at the time such annual contribution

is made, shall suffice for the payment of all installments, falling due within the next succeeding twelve months, of principal and interest on the Bonds or other obligations for which the annual contributions provided for in this ACC have been pledged as security: provided, That in no case shall such annual contributions be in excess of the maximum sum specified in this ACC, nor for longer than the remainder of the maximum period fixed by this ACC.

Section 13 - Rights and Obligations of HUD During Tenure Under Section 18, Part A, of the ACC.

Neither the conveyance of title to or the delivery of possession of the projects by the HA pursuant to section 18, Part A, of the ACC, nor the acceptance of such title or possession by HUD, shall abrogate or affect in any way any indebtedness of the HA to HUD arising under this ACC, and in no event shall any such conveyance or delivery or any such acceptance be deemed to constitute payment or cancellation of any such indebtedness.

ATTACHMENT VII

Insurance Requirements

Section		Page
Section 1	Mandatory and Optional Insurance Coverage.	VII-1
Section 2	Authorized Insurance Companies.	VII-2
Section 3	Certificates of Insurance.	VII-2
Section 4	Waivers and Self-Insurance Funds.	VII-2

Section 1 - Mandatory and Optional Insurance Coverage.

The following types of insurance are either required or should be purchased if the HA determines that exposure exists.

(A) **Commercial Property**. Mandatory. Each policy must be written with a blanket limit, on a replacement cost basis, and with an agreed value clause eliminating any coinsurance provision.

(B) **Commercial General Liability**. Mandatory.

(C) **Workers Compensation and Employers Liability**. Mandatory.

(D) **Owned and Non-Owned Automobile Liability**. Mandatory.

(E) **Theft, Disappearance, and Destruction**. Mandatory only if the amount of cash and checks on hand at any one time exceeds the amount prescribed by HUD.

(F) **Employee Dishonesty**. Mandatory.

(G) **Boiler and Machinery**. Mandatory only if steam boilers have been installed. However, coverage is recommended if there is extensive central air conditioning, electrical transformers, or similar equipment.

(H) **Flood**. Mandatory only for property located in a flood plain, as determined in the Federal Government's National Flood Insurance Program.

(I) **Directors and Officers or Public Officials Liability**. Optional coverage, but highly recommended.

(J) **Lead-Based Paint Liability**. Mandatory for HAs undergoing lead-based paint testing and abatement.

(K) **Law Enforcement Liability**. Optional, but highly recommended where the exposure exists, and the Commercial General Liability insurer has excluded coverage.

Section 2 - Authorized Insurance Companies.

Insurance must be purchased from an insurance company or other entity that is licensed or duly authorized to write insurance in the State where the HA is located.

Section 3 - Certificates of Insurance.

At each renewal, the HA shall promptly have certificates of insurance submitted by the insurers to HUD describing the types of coverage, limits of insurance, policy numbers, and inception and expiration dates.

Section 4 - Waivers and Self-Insurance Funds.

Requests for waivers not to purchase any form of required insurance, or to establish a self-insurance fund in lieu of purchasing insurance, must be submitted to HUD for approval with a justification as to why the request should be approved.

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Attorneys at Law

April 4, 2018

Mr. Clinton McKinven-Copus
Executive Director
City of Manistee Housing Commission
273 Sixth Avenue
Manistee, MI 49660

Re: Annual Contributions Contract

Dear Clinton:

I have reviewed the Annual Contributions Contract between the City of Manistee Housing Commission and the United States of America. The following are my comments:

1. The legal name for the Housing Commission should reflect "City of Manistee Housing Commission" as that is the name assigned in connection with the ordinance establishing the CMHC. If that name conflicts with the common name used by HUD, I would suggest adding an a/k/a after "Manistee Housing Commission", where it would indicate City of Manistee Housing Commission.

2. As reflected in Section 1, the agreement constitutes a "novation", which is a legal modification of an existing contract. While the current contract remains in place with respect to obligations outstanding, all future matters will be controlled by the new contract.

3. Section 6 deals with "Cooperation Agreements". Cooperation Agreements would be agreements between CMHC and the City and includes payments in lieu of taxes. Section 6 indicates that the PILOT would be made at the rate provided in the agreement "or such lesser amount as may be prescribed by State law or agreed to by the local governing body".

4. The ACC in Attachment II to contained provisions that upon substantial default HUD may require that the property of the CMHC be assigned to HUD. While that may be part of the ACC, there are also city and state laws that may impact those provisions.

As we have discussed in the past, while agreements created by HUD can often appear onerous, there is little that a PHA is able to do if it wants to participate in HUD funding. That being said, I have found the agreements to be consistent with the discussions we have had over the last number of years regarding the relationship between the City of Manistee Housing Commission and HUD.

If you should have any questions, please contact me.

Very truly yours,

George V. Saylor, III

/af

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

RESOLUTION 2018-02
Write Off of Doubtful Accounts June 2018

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

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 **Commissioner -_____**, supported by **Commissioner -_____**, 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
[redacted]	$ 292.00	Abandoned Unit	Sent to collections/recorded in EIV
	$ 732.60	Eviction	Sent to collections/recorded in EIV
	$ 4,706.20	Deceased	Sent to collections/recorded in EIV
	$ 513.10	Eviction	Sent to collections/recorded in EIV
	$ 1,537.10	Eviction	Sent to collections/recorded in EIV
	$ 8,420.96	Eviction	Sent to collections/recorded in EIV
	$ 771.00	Move Out	Sent to collections/recorded in EIV
	$ 824.60	Eviction	Sent to collections/recorded in EIV
	$ 89.66	Eviction	Sent to collections/recorded in EIV
	$ 392.07	Eviction	Sent to collections/recorded in EIV
	$ 3,340.20	Eviction	Sent to collections/recorded in EIV
	$ 494.00	Mover Out	Sent to collections/recorded in EIV
	$ 1,171.40	Eviction	Sent to collections/recorded in EIV
	$ 5,457.57	Eviction	Consent Judgement Payment Plan
TOTAL	**$28,742.46**		

Final Approval

Record of Voting				
Commissioner	**Approve**	**Against**	**Abstain**	**Absent**
Dale Priester	☐	☐	☐	☐
Doug Parkes	☐	☐	☐	☐
Krista McDougall	☐	☐	☐	☐
Kelly Tomaszewski	☐	☐	☐	☐
James Bond	☐	☐	☐	☐

RESOLUTION DECLARED

☐ Passed ☐ Failed

CERTIFICATION

By the signatures of the President and Executive Director below, it is CERTIFIED that on June 26, 2018, the City of Manistee Housing Commission Board of Commissioners approved Resolution 2018 – 02 and that the foregoing is a true and correct copy.

_____
Dale Priester, President

_____
Clinton McKinven-Copus, Executive Director

Pending Approval

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

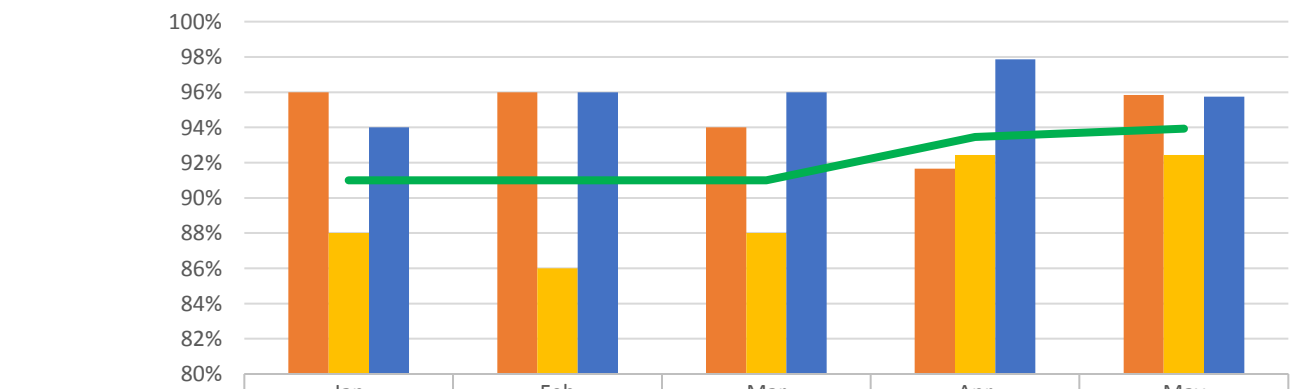
City of Manistee Housing Commission
273 6th Avenue • Manistee, Michigan 49660

Report of the Executive Director June 2018

Public Housing Occupancy

CMHC has made steady gains in 2018 toward meeting the HUD occupancy benchmark rate of 97% This achievement is due to the hard work of the CMHC staff, especially Lindsay McIntyre, our Program Director. CMHC has 214 public housing units; to make the benchmark requires 207 occupied units. *The most current occupancy rate across our properties for May 2018 is 94% [201 of 214 units occupied]*

All Properties Monthly Occupancy Rate 2018

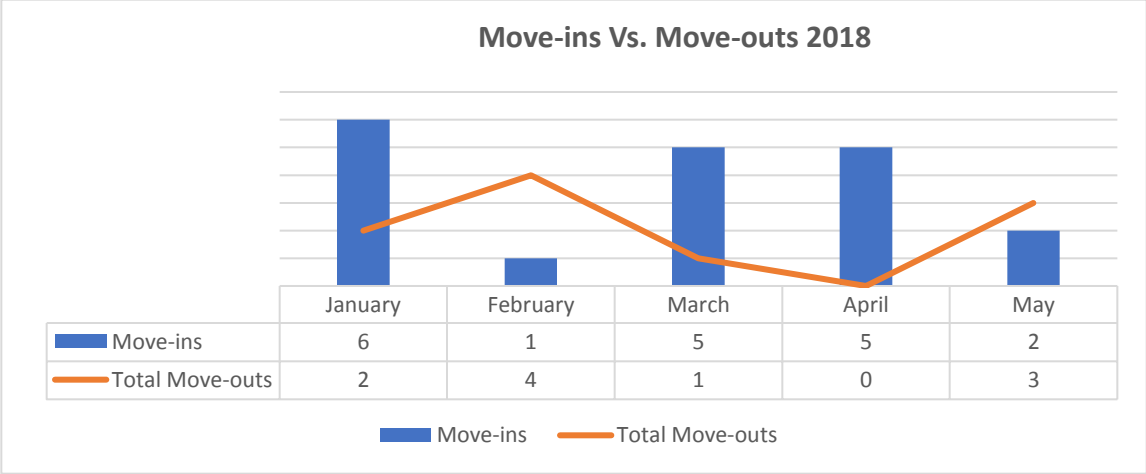


	Jan	Feb	Mar	Apr	May
Harborview	96%	96%	94%	92%	96%
Century Terrace	88%	86%	88%	92%	92%
Scattered Sites	94%	96%	96%	98%	96%
All Properties	91%	91%	91%	93%	94%

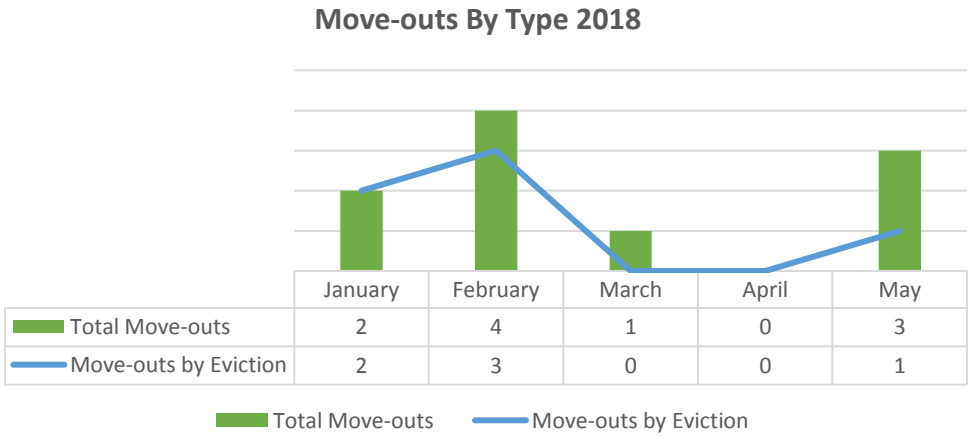
The 214 public housing units of CMHC consists of:

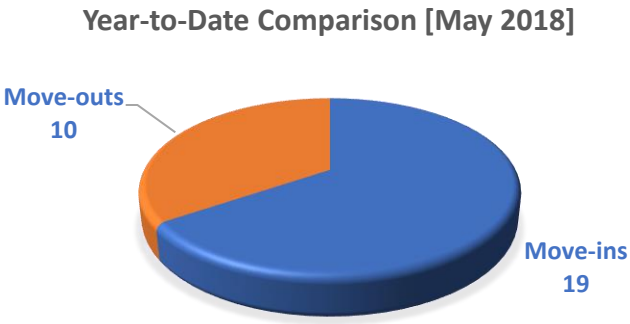
- Near Elderly, Elderly & Disabled
  - Century Terrace 119 units
  - Harborview 48 units
- General Population
  - Family homes [scattered sites] 47 units

The number of move-outs versus move-ins is the primary driver of the occupancy rate. A higher number of move-ins versus move-outs drives the occupancy rate up. CMHC made significant gains in March and April by having a higher number of move-ins compared to move-outs.



The next chart, move-outs by type, tracks move-outs initiated by a resident versus move-outs initiated by CMHC [evictions]. Our goal is to keep move-outs to a minimum to reduce expenses and increase earnings. Our staff has implemented some programs aimed at keeping the number of move-outs at a minimum. CMHC has been successful thus far in 2018 with only 5% of residents moving-out thus far in 2018.



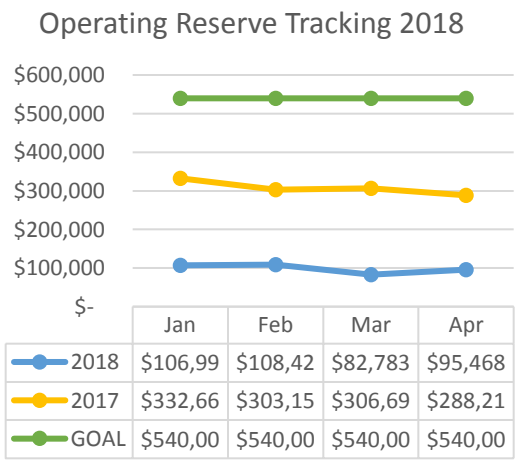


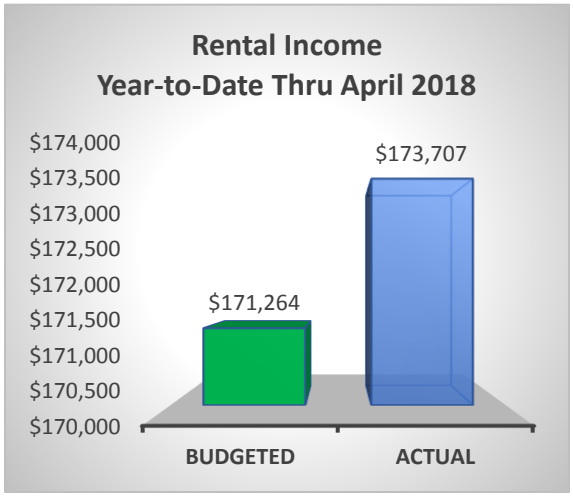
Financial Dashboards

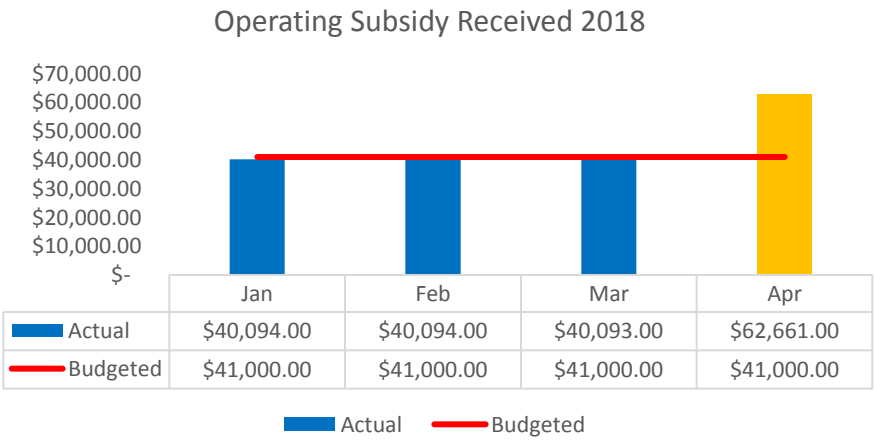
CMHC's operating reserves was hit hard in 2017 and again at the beginning of 2018. Several factors have caused the loss of reserves:

- Operating fund support from HUD – Although the proration rate for 2017 was high [93%], the total amount received in operating fund support is less than is needed to fund day-to-day operations fully
- Interest paid on the Energy Performance Contract loan totaled $72,729.96 in 2017, and the interest cost for this loan will continue to burden our operating budget until sufficient operating fund support is received from HUD or the loan is paid off
- The cost of offering bulk service Basic-Expanded Cable TV to the residents of Century Terrace and Harborview has had a negative effect on our operating budget in that we pay more to the cable company than we collect in fees from our residents

There are, however, some positive signs that will, I believe, allow us to grow our operating reserves in 2018. Rental income thru April is coming in slightly higher than budgeted. It is hard to say why that is exactly, but a few contributing factors are a low number of move-outs and the increase in operating fund support from HUD.

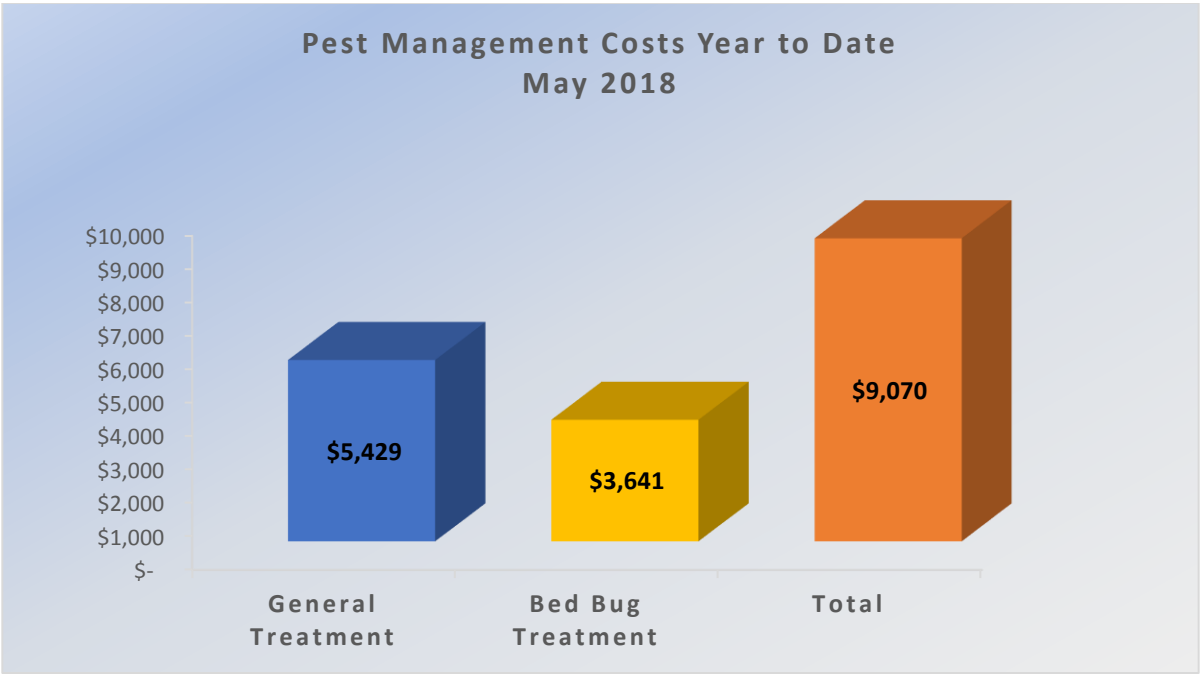


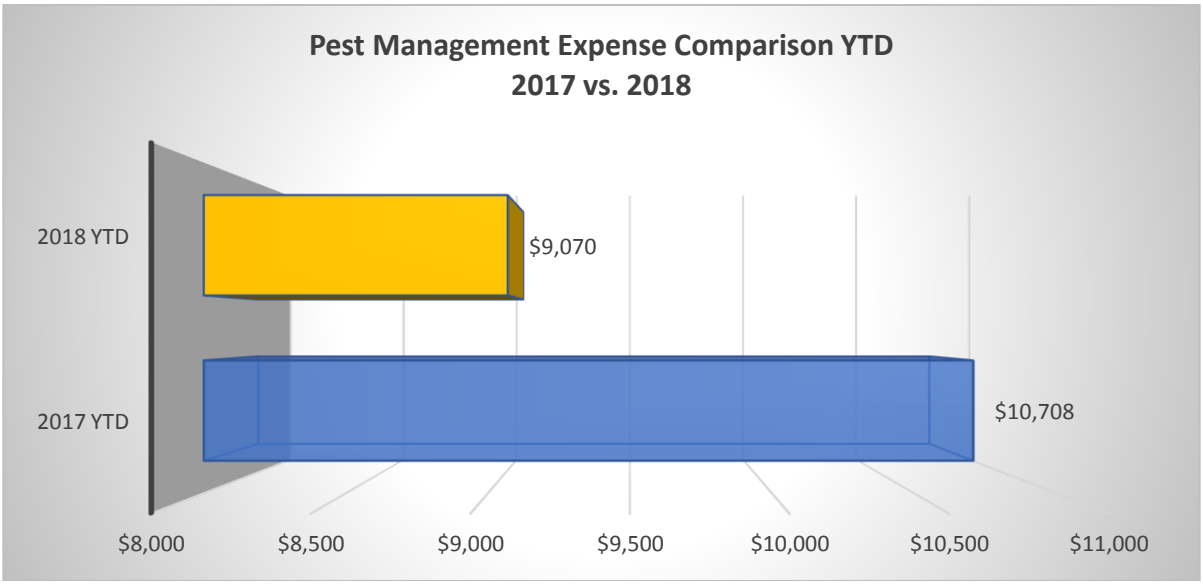




Pest management has been an ongoing, seemingly uncontrollable expense in the CMHC operating budget. CMHC has been successful in reducing the contractual costs of our pest management services, and the impact is the reduction of this significant expense by $1,638.00 compared to the same period in 2017.

I believe another factor in the reduction of our pest management expense is the change of population, especially at Century Terrace, from the general population to near elderly, elderly and disabled.





The complete financial statements for December 31, 2017, and January April 2018, are included in the Commission meeting packet for your review.

Resolutions for Consideration

Resolution No.	Consent Agenda	Title	Attachments	Discussion & Recommendations
2018-01	No	Authorization to Execute New Annual Contributions Contract	#1—Annual Contributions Contract Part A #2—Annual Contributions Contract Part B #3—Legal Option	• General Counsel notes that the legal name of the Housing Commission should be reflected correctly in the updated contract. In practice, HUD has used both "Manistee Housing Commission" and "City of Manistee Housing Commission" interchangeably within its electronic databases and control systems. Correcting the HUD systems would be time-consuming and possibly expose CMHC to problems due to errors in making the correct. • Executing the updated ACC does not change the contract between HUD, the City, and CMHC. The updated ACC brings CMHC into compliance with HUD regulations, particularly in the areas of procurement and contractual agreements with vendors. • *Recommendation – Adoption*
2018-02	No	Write-off of Doubtful Accounts June 2018	N/A	• *Recommendation – Adoption*

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Notices and General Information

NOTICE: ***Work session***, Monday, July 9, 4:00 PM, Harborview Community Room