



City of Manistee Housing Commission

273 6th Avenue • Manistee, Michigan 49660

Tuesday, November 27, 2018
Community Room – Harborview
4:00 PM

1. Work Session

The purpose of the work session is to receive the draft of the 2019 public housing program operating budget. The regular meeting of the Commission will immediately follow the work session.

2. Call to Order/Roll Call ¹

3. Amendments to Agenda

4. Public Comments on Agenda Related Items

At this time citizens who wish to comment on agenda, related items may do so. The Commission President may recognize citizens in attendance who wish to comment. The City of Manistee Housing Commission Public Comment Policy limits each individual to a three [3] minute statement.

5. Consent Agenda

Agenda items marked with an [] 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

- i. Regular Meeting – October 9, 2019*

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.

- i. Public Housing Financial Statements*
 1. Public Housing Financial Statement *Date*
 2. Public Housing Bank Reconciliation *Date*
 3. Public Housing Current Year vs. Prior Year *Date*
- ii. Domestic Violence Grant Program*
 1. Domestic Violence Grant Program Financial Statement *Date*
 2. Domestic Violence Bank Reconciliation *Date*
- iii. Security Deposits Reconciliation*
 1. Security Deposit Reconciliation *Date*

¹ The Commission Secretary/Executive Director shall make a written record of Commissioner attendance.

c. Resolutions

Resolutions placed on the Consent Agenda concern matters of compliance with the U.S. Department of Housing Development and federal law that requires the adoption of a policy or provision of public housing benefits. The contents of these Resolutions, items of compliance, policy, and regulation are not debatable but are required to maintain regulatory compliance.

- i. *No Resolutions on Consent Agenda**

6. Old Business

- a. *None*

7. New Business

- a. *None*

8. Reports and Communications

- a. Executive Director Report
 - i. *At this time the Executive Director may review or highlight an item or items from the Executive Director Report – No printed report available for this meeting*
- b. Staff Reports
 - i. *At this time CMHC staff may report items to the Commissioners if there are reports to be made.*
- c. Commissioner Reports/Comments
 - i. *At this time Commissioners may report Committee or other items to the Commission. Individual Commissioners may also offer a report or comment.*
- d. Received Communications

9. Public Comment

- a. *At this time citizens are provided an opportunity to comment on Housing Commission affairs. The Commission President may recognize citizens in attendance who wish to comment. 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. Adjournment

11. Announcements and Upcoming Meetings

- a. December Commission Meeting
December 11, 2018, 4:00 PM
Harborview Community Room

**City of Manistee Housing Commission
2019 Public Housing Operating Budget Proposal
Work Session Draft**

Budget Line	2018 PHA Operating Budget		2019 Proposed PHA Operating Budget			Notes
	2018 Budgeted	Monthly Budget	2019 Budgeted	Monthly Budget	Increase/Decrease Compared to 2018	
3110 - Dwelling Rental	\$ 513,792.00	\$ 42,816.00	\$ 535,000.00	\$44,583.33	\$21,208.00	
3120 - Tenant Revenue - Excess Utilities	\$ 10,000.00	\$ 833.33	\$ 8,000.00	\$666.67	(\$2,000.00)	
3689 - Tenant Revenue - Cable TV	\$ 71,712.00	\$ 5,976.00	\$ 11,952.00	\$5,976.00	(\$59,760.00)	Contract ends 2/5/19
3690 - Tenant Revenue - Other	\$ 34,500.00	\$ 2,875.00	\$ 34,500.00	\$2,875.00	\$0.00	
TOTAL TENANT REVENUE	\$ 630,004.00	\$ 52,500.33	\$ 589,452.00	\$49,121.00	(\$40,552.00)	Decrease-Cable TV Revenue
3401.1 - Operating Grants	\$ 42,399.00	\$ 3,533.25	\$ 65,986.00	\$5,498.83	\$23,587.00	
3401.2 - Operating Subsidy	\$ 492,000.00	\$ 41,000.00	\$ 523,707.00	\$43,642.25	\$31,707.00	
TOTAL HUD PHA GRANT REVENUE	\$ 534,399.00	\$ 44,533.25	\$ 589,693.00	\$49,141.08	\$55,294.00	
3610 - Interest Income	\$ 1,100.00	\$ 91.67	\$ 1,100.00	\$91.67	\$0.00	
3690.1 - Other Revenue	\$ 3,000.00	\$ 250.00	\$ 3,000.00	\$250.00	\$0.00	
3690.4 - Laundry Revenue	\$ 11,350.00	\$ 945.83	\$ 11,350.00	\$945.83	\$0.00	
3690.6 - Fraud Recovery	\$ 5,000.00	\$ 416.67	\$ 2,000.00	\$166.67	(\$3,000.00)	
3690.7 - Management Fee DVG	\$ 10,000.00	\$ 833.33	\$ 10,000.00	\$833.33	\$0.00	
3690.8 - Restitution	\$ -	\$ -	\$ -	\$0.00	\$0.00	
TOTAL OTHER REVENUE	\$ 30,450.00	\$ 2,537.50	\$ 27,450.00	\$2,287.50	(\$3,000.00)	
TOTAL OPERATING REVENUE	\$ 1,194,853.00	\$ 99,571.08	\$ 1,206,595.00	\$100,549.58	\$11,742.00	

PROPOSED - DRAFT

Budget Line	2018 PHA Operating Budget		2019 Proposed PHA Operating Budget			Notes
	2018 Budgeted	Monthly Budget	2019 Budgeted	Monthly Budget	Increase/Decrease Compared to 2018	
4110 - Admin Wages	\$ 159,881.00	\$ 13,323.42	\$ 157,910.00	\$13,159.17	(\$1,971.00)	Portion paid by CFP
4130 - Legal expenses	\$ 15,000.00	\$ 1,250.00	\$ 15,000.00	\$1,250.00	\$0.00	
4140 - Staff Training	\$ 2,400.00	\$ 200.00	\$ 1,200.00	\$100.00	(\$1,200.00)	
4170 - Accounting Fees	\$ 9,600.00	\$ 800.00	\$ 9,600.00	\$800.00	\$0.00	
4171 - Auditing	\$ 8,760.00	\$ 730.00	\$ 8,760.00	\$730.00	\$0.00	
4182 - Empl. Benefit - Admin	\$ 77,268.00	\$ 6,439.00	\$ 68,492.00	\$5,707.67	(\$8,776.00)	Portion paid by CFP
4185 - Telephone	\$ 22,800.00	\$ 1,900.00	\$ 17,200.00	\$1,433.33	(\$5,600.00)	New landline contract
4190.1 - Publications	\$ 1,000.00	\$ 83.33	\$ 1,400.00	\$116.67	\$400.00	
4190.2 - Membership Dues & Fees	\$ 1,800.00	\$ 150.00	\$ 1,600.00	\$133.33	(\$200.00)	
4190.3 - Admin Service Contracts	\$ 58,000.00	\$ 4,833.33	\$ 58,000.00	\$4,833.33	\$0.00	
4190.4 - Office Supplies	\$ 8,400.00	\$ 700.00	\$ 8,400.00	\$700.00	\$0.00	
4190.5 - Other Sundry-Misc	\$ 16,800.00	\$ 1,400.00	\$ 16,800.00	\$1,400.00	\$0.00	
TOTAL ADMIN	\$ 381,709.00	\$ 31,809.08	\$ 364,362.00	\$30,363.50	(\$17,347.00)	
4220 - Rec., Pub., & Other Services	\$ 50.00	\$ 4.17	\$ 50.00	\$4.17	\$0.00	
4221 - Resident Employee Stipend	\$ 6,600.00	\$ 550.00	\$ 6,600.00	\$550.00	\$0.00	
4230 - Contract Costs-Cable & Other	\$ 71,168.00	\$ 5,930.67	\$ 11,952.00	\$5,976.00	(\$59,216.00)	Contract ends 2/5/19
TOTAL TENANT SERVICES	\$ 77,818.00	\$ 6,484.83	\$ 18,602.00	\$1,550.17	(\$59,216.00)	
4310 - Water & Sewer	\$ 58,800.00	\$ 4,900.00	\$ 58,800.00	\$4,900.00	\$0.00	
4320 - Electricity	\$ 98,000.00	\$ 8,166.67	\$ 111,000.00	\$9,250.00	\$13,000.00	
4330 - Gas	\$ 28,800.00	\$ 2,400.00	\$ 35,000.00	\$2,916.67	\$6,200.00	
TOTAL UTILITIES	\$ 185,600.00	\$ 15,466.67	\$ 204,800.00	\$17,066.67	\$19,200.00	

PROPOSED - DRAFT

Budget Line	2018 PHA Operating Budget		2019 Proposed PHA Operating Budget		Increase/Decrease	Notes
	2018 Budgeted	Monthly Budget	2019 Budgeted	Monthly Budget	Compared to 2018	
4410 - Maintenance Wages	\$ 105,000.00	\$ 8,750.00	\$ 102,080.00	\$8,506.67	(\$2,920.00)	
4420 - Materials	\$ 50,000.00	\$ 4,166.67	\$ 50,000.00	\$4,166.67	\$0.00	
4430.01 - Garbage Removal	\$ 18,000.00	\$ 1,500.00	\$ 20,000.00	\$1,666.67	\$2,000.00	
4430.02 - Heatin & Cooling Contracts	\$ 18,000.00	\$ 1,500.00	\$ 18,000.00	\$1,500.00	\$0.00	
4430.03 - Snow Removal Contracts	\$ 100.00	\$ 8.33	\$ 100.00	\$8.33	\$0.00	
4430.04 - Elevator Contracts	\$ 11,700.00	\$ 975.00	\$ 15,000.00	\$1,250.00	\$3,300.00	
4430.05 - Landscaping and Grounds Contracts	\$ 500.00	\$ 41.67	\$ 5,000.00	\$416.67	\$4,500.00	
4430.06 - Unit Turnaround Contracts	\$ 10,000.00	\$ 833.33	\$ 10,000.00	\$833.33	\$0.00	
4430.07 - Electrical Contracts	\$ 2,000.00	\$ 166.67	\$ 2,500.00	\$208.33	\$500.00	
4430.08 - Plumbing Contracts	\$ 1,500.00	\$ 125.00	\$ 3,000.00	\$250.00	\$1,500.00	
4430.09 - Extermination Contracts	\$ 12,000.00	\$ 1,000.00	\$ 13,500.00	\$1,125.00	\$1,500.00	
4430.11 - Routine Maint. Contracts	\$ 4,800.00	\$ 400.00	\$ 4,800.00	\$400.00	\$0.00	
4430.12 - Miscellaneous Contracts	\$ 10,800.00	\$ 900.00	\$ 8,000.00	\$666.67	(\$2,800.00)	
4433 - Employee Benefits - Maint.	\$ 69,600.00	\$ 5,800.00	\$ 57,790.00	\$4,815.83	(\$11,810.00)	
4440 - Staff Training Maintenance	\$ 1,000.00	\$ 83.33	\$ 1,000.00	\$83.33	\$0.00	
TOTAL ORDINARY MAINTENANCE & OPER.	\$ 315,000.00	\$ 26,250.00	\$ 310,770.00	\$25,897.50	(\$4,230.00)	
4510 - Insurance	\$ 81,000.00	\$ 6,750.00	\$ 91,100.00	\$7,591.67	\$10,100.00	
4520 - Payment in Liew of Taxes	\$ 32,867.00	\$ 2,738.92	\$ 32,867.00	\$2,738.92	\$0.00	
4550 - Compensated Absences	\$ 1,200.00	\$ 100.00	\$ 1,200.00	\$100.00	\$0.00	
4570 - Collection Losses	\$ 16,800.00	\$ 1,400.00	\$ 16,800.00	\$1,400.00	\$0.00	
4580 - Interst Expense	\$ 70,280.00	\$ 5,856.67	\$ 66,845.00	\$5,570.42	(\$3,435.00)	
TOTAL GENERAL EXPNESE	\$ 202,147.00	\$ 16,845.58	\$ 208,812.00	\$17,401.00	\$6,665.00	
7510 - Principal Payments - EPC	\$ 37,080.00	\$ 3,090.00	\$ 43,432.00	\$3,619.33	\$6,352.00	
7511 - Principle Payments - F150	\$ 4,890.00	\$ 407.50	\$ 5,191.00	\$432.58	\$301.00	
7520 - Replacement of Equipment	\$ 5,000.00	\$ 416.67	\$ 5,000.00	\$416.67	\$0.00	
7540 - Betterments and Additions	\$ -	\$ -	\$ -	\$0.00	\$0.00	
7590 - Operating Expenditures - Contra	\$ -	\$ -	\$ -	\$0.00	\$0.00	
Total Capital Expenditures	\$ 46,970.00	\$ 3,914.17	\$ 53,623.00	\$4,468.58	\$6,653.00	
TOTAL ROUTINE OPERATING EXPENSES	\$ 1,209,244.00	\$100,770.33	\$ 1,160,969.00	\$96,747.42	(\$48,275.00)	
Total Operating Income	\$ 1,194,853.00	\$ 99,571.08	\$ 1,206,595.00	\$100,549.58	\$11,742.00	
Total Operating Expense	\$ 1,209,244.00	\$100,770.33	\$ 1,160,969.00	\$96,747.42	(\$48,275.00)	
Profit/Loss	\$ (14,391.00)	\$ (1,199.25)	\$ 45,626.00	\$3,802.17	\$31,235.00	

PROPOSED - DRAFT



City of Manistee Housing Commission

273 6th Avenue • Manistee, Michigan 49660

Meeting Minutes
October 9, 2018
Regular Meeting with Public Hearing

Meeting Start Time: 4:03 P.M.

Roll Call:

Commissioner	Present	Absent Excused	Absent Non-Excused
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
James Bond	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Krista McDougall	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Kelly Tomaszewski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Housing Commission Staff Present:

Staff Member	Present
Clinton McKinven-Copus, Executive Director/Commission Secretary	<input checked="" type="checkbox"/>
Lindsay McIntyre, Program Director	<input checked="" type="checkbox"/>
Cindy Scott, Financial Analyst/Procurement Assistant	<input checked="" type="checkbox"/>
Kevin Helminiak, Maintenance Dept. Crew Leader	<input type="checkbox"/>

Others Present:

- None

Public Hearing – 2019 Annual Plan

- No written comments received
- No comments made during the public hearing

Public Comment on Agenda Related Items:

- None

Amendments to the Agenda:

- None

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Consent Agenda:

1. Approval of Minutes
 - a. Regular Meeting Minutes September 25, 2018
2. Financial Reports
 - a. Public Housing Financial Statements
 - i. Public Housing Financial Statement August 31, 2018
 - ii. Public Housing Bank Reconciliation August 31, 2018
 - iii. Public Housing Current Year vs. Prior Year August 31, 2018
 - b. Domestic Violence Grant Program
 - i. Domestic Violence Grant Program Financial Statement August 31, 2018
 - ii. Domestic Violence Grant Program Bank Reconciliation August 31, 2018
 - c. Security Deposits Reconciliation
 - i. Security Deposit Reconciliation August 31, 2018
3. Resolutions
 - a. None

Consent Agenda		Moted By: Vice-President Parkes			Second By: Commissioner Bond
Commissioner	Yes	No	Absent	Results	
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved	
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
James Bond	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Kelly Tomaszewski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Old Business:

- None

New Business:

Resolution # 2018-07	Title: Adoption of the 2019 Annual Plan			Motion By: Vice-President Parkes	Second By: Commissioner Tomaszewski
Commissioner	Yes	No	Absent	Results	
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved	
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
James Bond	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Kelly Tomaszewski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

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Resolution # 2018-08	Title: Voiding of Outstanding Checks		Motion By: Vice-President Parkes	Second By: Commissioner Bond
Commissioner	Yes	No	Absent	Results
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
James Bond	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Kelly Tomaszewski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Reports and Communications:

- Executive Director's Report:
 - Executive Director, Clinton McKinven-Copus discussed with the Commissioners the recent issue of City Rental Inspections. Mr. McKinven-Copus informed the Commissioners that he would be in attendance that evening at the Council work session to provide information and answer questions as to why the Housing Commission is prohibited from paying the rental inspection fee.

- Staff Reports:
 - None

- Commissioner Reports/Comments:
 - None

- Received Communications:
 - None

Public Comment:

- None

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Meeting Adjourned

Adjournment Time: 4:24 PM			Motion By: Vice-President Parkes		Second By: Commissioner Tomaszewski	
Commissioner	Yes	No	Absent Excused	Absent Non-Excused	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved	
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
James Bond	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Krista McDougall	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Kelly Tomaszewski	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Dale Priester
President

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

Housing Authority Acct Specialists, Inc.
PO Box 545
Sparta, WI 54656-0545
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 September 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.

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

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

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$	260,963.78
1111.3 - HRA Account		9,430.74
1111.4 - Money Market Savings		54,004.45
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
		<u>324,698.97</u>

Total Cash

Receivables

1122 - Tenants Accounts Receivable	13,314.45
1122.1 - Allowance for Doubtful Accounts-TAR	(31,131.84)
1129 - Accounts Receivable-Other	2,965.23
	<u>(14,852.16)</u>

Total Receivables

Other Current Assets

1211 - Prepaid Insurance	21,646.28
1690 - Undistributed Debits	25,374.74
	<u>47,021.02</u>

Total Other Current Assets

TOTAL CURRENT ASSETS

356,867.83

NONCURRENT ASSETS

Fixed Assets

1400 - Construction in Progress-CFP	33,613.00
1400.6 - Land	360,271.62
1400.61 - Land Improvements	89,807.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	5,398,761.21
1400.72 - Non-dwelling Structures	8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings	268,877.30
1400.9 - Furn., Equip., Mach.-Admin	324,286.07
1400.95 - Accumulated Depreciation-ALL	(8,436,924.79)
	<u>2,704,732.25</u>

Total Fixed Assets

Other Noncurrent Assets

1701 - Deferred Outflows	32,292.96
	<u>32,292.96</u>

Total Other Noncurrent Assets

TOTAL NONCURRENT ASSETS

2,737,025.21

TOTAL ASSETS

\$ 3,093,893.04

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

LIABILITIES AND EQUITY

LIABILITIES

Current Liabilities

2111 - Vendors and Contractors	\$	42,816.42
2114 - Tenant Security Deposits		48,056.00
2117.12 - FSA Withheld		(254.13)
2117.13 - MERS HCSP Withheld		70.00
2117.14 - AFLAC Pre-Tax		487.98
2117.5 - Pension Withheld		1,324.97
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		10,039.86
2133 - Capital Lease - 2016 F250 - Current		1,250.26
2135 - Accrued Wages/Payroll Taxes Payable		6,656.92
2135.1 - Accrued Comp. Absences-Current		21,675.11
2137 - Payments in Lieu of Taxes		24,660.00
Total Current Liabilities		<u>157,719.29</u>

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
2701 - Deferred Inflows	848.00
Total Noncurrent Liabilities	<u>1,116,792.97</u>

TOTAL LIABILITIES

1,274,512.26

EQUITY

2806.1 - Invested in Capital Assets	<u>1,759,028.37</u>
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Unrestricted Net Assets

2806 - Unrestricted Net Position	158,887.69
2820.00 - HUD Operating Reserve - Memo	202,963.80
2820.01 - HUD Operating Reserve-Contra	(202,963.80)
Current Year Profit/Loss - Public Housing/CFP	(98,535.28)
Total Unrestricted Net Assets	<u>60,352.41</u>

TOTAL EQUITY

1,819,380.78

TOTAL LIABILITIES/EQUITY

\$ 3,093,893.04

Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018

	1 Month Ended	9 Months Ended	<u>BUDGET</u>	<u>VARIANCE</u>
	<u>September 30, 2018</u>	<u>September 30, 2018</u>		
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	\$ 47,415.00	\$ 406,353.00	\$ 513,792	\$ 107,439.00
3120 - Tenant Revenue - Excess Utilities	584.60	4,491.62	10,000	5,508.38
3689 - Tenant Revenue - Cable TV	5,335.00	46,327.00	71,712	25,385.00
3690 - Tenant Revenue - Other	5,962.00	28,527.18	34,500	5,972.82
Total Tenant Rental Revenue	<u>59,296.60</u>	<u>485,698.80</u>	<u>630,004</u>	<u>144,305.20</u>
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	65,986.80	42,399	(23,587.80)
3401.2 - Operating Subsidy	47,325.00	427,275.00	492,000	64,725.00
Total HUD PHA Grant Revenue	<u>47,325.00</u>	<u>493,261.80</u>	<u>534,399</u>	<u>41,137.20</u>
Other Revenue				
3610 - Interest Income	70.60	528.05	1,100	571.95
3690.1 - Other Revenue	2,141.53	2,650.39	3,000	349.61
3690.4 - Laundry Revenue	0.00	5,957.67	11,350	5,392.33
3690.6 - Fraud Recovery Revenue	206.18	1,839.02	5,000	3,160.98
3690.7 - Management Fee - DVG	833.00	7,497.00	10,000	2,503.00
3690.8 - Health Ins. Reimb. - Retirees	0.00	2,497.00	0	(2,497.00)
Total Other Revenue	<u>3,251.31</u>	<u>20,969.13</u>	<u>30,450</u>	<u>9,480.87</u>
Total Operating Revenue	<u>109,872.91</u>	<u>999,929.73</u>	<u>1,194,853</u>	<u>194,923.27</u>
Operating Expenses				
Administration				
4110 - Administrative Wages	13,406.55	111,457.39	159,881	48,423.61
4130 - Legal Expense	608.27	7,769.84	15,000	7,230.16
4140 - Staff Training	0.00	0.00	2,400	2,400.00
4170 - Accounting Fees	686.88	6,924.42	9,600	2,675.58
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	6,808.22	63,457.05	77,268	13,810.95
4185 - Telephone	1,581.69	15,656.97	22,800	7,143.03
4190.1 - Publications	0.00	1,354.00	1,000	(354.00)
4190.2 - Membership Dues and Fees	0.00	1,306.38	1,800	493.62
4190.3 - Admin Service Contracts	2,179.34	35,548.40	58,000	22,451.60
4190.4 - Office Supplies	643.22	5,804.03	8,400	2,595.97
4190.5 - Other Sundry-Misc.	934.49	11,755.48	16,800	5,044.52
Total Administration	<u>26,848.66</u>	<u>261,033.96</u>	<u>381,709</u>	<u>120,675.04</u>
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	326.40	50	(276.40)
4221 - Resident Employee Stipend	550.00	4,950.00	6,600	1,650.00
4230 - Contract Costs-Cable & Other	5,930.49	53,154.10	71,168	18,013.90
Total Tenant Services	<u>6,480.49</u>	<u>58,430.50</u>	<u>77,818</u>	<u>19,387.50</u>

Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018

	1 Month Ended	9 Months Ended		
	<u>September 30, 2018</u>	<u>September 30, 2018</u>	<u>BUDGET</u>	<u>VARIANCE</u>
Utilities				
4310 - Water & Sewer	5,241.09	43,877.82	58,800	14,922.18
4320 - Electricity	8,221.50	87,412.79	98,000	10,587.21
4330 - Gas	866.16	24,081.13	28,800	4,718.87
Total Utilities	<u>14,328.75</u>	<u>155,371.74</u>	<u>185,600</u>	<u>30,228.26</u>
Ordinary Maint. & Operations				
4410 - Maintenance Wages	8,675.89	78,199.88	105,000	26,800.12
4420 - Materials	1,006.55	26,640.73	50,000	23,359.27
4430.01 - Garbage Removal	2,222.66	17,766.90	18,000	233.10
4430.02 - Heating & Cooling Contracts	505.25	16,703.89	18,000	1,296.11
4430.03 - Snow Removal Contracts	0.00	200.00	100	(100.00)
4430.04 - Elevator Contracts	0.00	14,365.00	11,700	(2,665.00)
4430.05 - Landscape & Grounds Contracts	2,000.00	4,400.00	500	(3,900.00)
4430.06 - Unit Turnaround Contracts	0.00	7,715.00	10,000	2,285.00
4430.07 - Electrical Contracts	869.52	2,962.47	2,000	(962.47)
4430.08 - Plumbing Contracts	225.00	5,015.22	1,500	(3,515.22)
4430.09 - Extermination Contracts	1,754.00	13,065.00	12,000	(1,065.00)
4430.11 - Routine Maintenance Contracts	0.00	2,619.95	4,800	2,180.05
4430.12 - Miscellaneous Contracts	867.56	6,080.82	10,800	4,719.18
4433 - Employee Benefits - Maint.	5,373.79	50,914.04	69,600	18,685.96
4440 - Staff Training-Maintenance	0.00	409.00	1,000	591.00
Total Ordinary Maint. & Oper	<u>23,500.22</u>	<u>247,057.90</u>	<u>315,000</u>	<u>67,942.10</u>
General Expense				
4510 - Insurance	9,028.93	64,276.49	81,000	16,723.51
4520 - Payment in Lieu of Taxes	2,740.00	24,660.00	32,867	8,207.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	0.00	41,394.93	16,800	(24,594.93)
4580 - Interest Expense	5,812.38	52,962.49	70,280	17,317.51
Total General Expense	<u>17,581.31</u>	<u>183,293.91</u>	<u>202,147</u>	<u>18,853.09</u>
Total Routine Operating Expenses	<u>88,739.43</u>	<u>905,188.01</u>	<u>1,162,274</u>	<u>257,085.99</u>
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	<u>88,739.43</u>	<u>905,188.01</u>	<u>1,162,274</u>	<u>257,085.99</u>
Operating Income (Loss)	<u>21,133.48</u>	<u>94,741.72</u>	<u>32,579</u>	<u>(62,162.72)</u>
Depreciation Expense				
4800 - Depreciation - Current Year	25,210.00	226,890.00	0	(226,890.00)
Total Depreciation Expense	<u>25,210.00</u>	<u>226,890.00</u>	<u>0</u>	<u>(226,890.00)</u>

Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018

	1 Month Ended	9 Months Ended		
	<u>September 30, 2018</u>	<u>September 30, 2018</u>	<u>BUDGET</u>	<u>VARIANCE</u>
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	3,311.19	27,039.23	37,080	10,040.77
7511 - Principal Payments - F150	412.65	3,641.38	4,890	1,248.62
7520 - Replacement of Equipment	0.00	7,673.00	5,000	(2,673.00)
7540 - Betterments and Additions	(19,585.00)	13,160.00	0	(13,160.00)
7590 - Operating Expenditures-Contra	15,861.16	(51,513.61)	(46,970)	4,543.61
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)	<u>\$ 36,994.64</u>	<u>\$ 43,228.11</u>	<u>\$ (14,391)</u>	<u>\$ (57,619.11)</u>
GAAP Net Income (Loss)	<u>\$ (4,076.52)</u>	<u>\$ (132,148.28)</u>		

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**Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018**

	1 Month Ended	9 Months Ended
1016	<u>September 30, 2018</u>	<u>September 30, 2018</u>
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	950.00	950.00
3401.3 - Capital Grants	0.00	8,861.50
Total HUD PHA GRANTS	950.00	9,811.50
Total Operating Income	950.00	9,811.50
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
4430.02 - Heating & Cooling Contracts	950.00	950.00
Total Ordinary Maint. & Oper	950.00	950.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	950.00	950.00
Net Income/(Loss)	0.00	8,861.50

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**Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018**

	1 Month Ended	9 Months Ended
1017	<u>September 30, 2018</u>	<u>September 30, 2018</u>
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	711.93	39,838.88
3401.3 - Capital Grants	19,585.00	24,751.50
Total HUD PHA GRANTS	20,296.93	64,590.38
Total Operating Income	20,296.93	64,590.38
Operating Expenses		
Administration		
4110 - Administrative Wages	0.00	19,693.00
4182 - Employee Benefits - Admin	0.00	1,506.00
4190.3 - Admin Service Contracts	0.00	14,178.00
4190.5 - Other Sundry-Misc.	711.93	2,861.88
Total Administration	711.93	38,238.88
Ordinary Maint. & Operations		
4430.12 - Miscellaneous Contracts	0.00	1,600.00
Total Ordinary Maint. & Oper	0.00	1,600.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	711.93	39,838.88
Net Income/(Loss)	19,585.00	24,751.50

**Manistee Housing Commission
Capital Fund 501-18
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018**

	1 Month Ended	9 Months Ended
1018	<u>September 30, 2018</u>	<u>September 30, 2018</u>
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 501-16

Program ID:

MI28P078501-16
 1516

	1 Month Ended	Cumulative		
	September 30, 2018	September 30, 2018	BUDGET	BALANCE
Administration				
1406 - Operations	\$ 0.00	\$ 29,680.00	\$ 29,680	\$ 0.00
1408 - Management Improvement	0.00	21,200.00	21,200	0.00
1410 - Administration	0.00	21,200.00	21,200	0.00
Total Administration	<u>0.00</u>	<u>72,080.00</u>	<u>72,080</u>	<u>0.00</u>
A & E				
1430 - A & E Fees	0.00	16,110.00	15,000	(1,110.00)
Total A & E Fees	<u>0.00</u>	<u>16,110.00</u>	<u>15,000</u>	<u>(1,110.00)</u>
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	64,008.84	109,918	45,909.16
1460.99 - Dwelling Structures-Soft Costs	950.00	30,982.50	0	(30,982.50)
Total Dwelling Structures	<u>950.00</u>	<u>94,991.34</u>	<u>109,918</u>	<u>14,926.66</u>
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Total Dwelling Equipment	<u>0.00</u>	<u>6,027.00</u>	<u>0</u>	<u>(6,027.00)</u>
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Total Nondwelling Structures	<u>0.00</u>	<u>1,475.00</u>	<u>0</u>	<u>(1,475.00)</u>
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Nondwelling Equipment	<u>0.00</u>	<u>15,000.00</u>	<u>15,000</u>	<u>0.00</u>
Total Capital Funds Expended	<u>\$ 950.00</u>	<u>\$ 205,683.34</u>	<u>\$ 211,998</u>	<u>\$ 6,314.66</u>
1600 - CFP Funding	<u>950.00</u>	<u>205,683.34</u>	<u>211,998</u>	<u>6,314.66</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Manistee Housing Commission
Capital Fund 501-17

Program ID:

MI28P078501-17
 1517

	1 Month Ended	Cumulative	BUDGET	BALANCE
	September 30, 2018	September 30, 2018		
Administration				
1406 - Operations	\$ 0.00	\$ 42,399.00	\$ 42,399	\$ 0.00
1408 - Management Improvement	711.93	16,587.29	25,440	8,852.71
1410 - Administration	0.00	21,199.00	21,199	0.00
Total Administration	<u>711.93</u>	<u>80,185.29</u>	<u>89,038</u>	<u>8,852.71</u>
A & E				
1430 - A & E Fees	0.00	10,425.61	15,000	4,574.39
Total A & E Fees	<u>0.00</u>	<u>10,425.61</u>	<u>15,000</u>	<u>4,574.39</u>
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	19,585.00	19,585.00	112,490	92,905.00
Total Dwelling Structures	<u>19,585.00</u>	<u>19,585.00</u>	<u>112,490</u>	<u>92,905.00</u>
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	<u>\$ 20,296.93</u>	<u>\$ 110,195.90</u>	<u>\$ 216,528</u>	<u>\$ 106,332.10</u>
1600 - CFP Funding	<u>20,296.93</u>	<u>110,195.90</u>	<u>216,528</u>	<u>106,332.10</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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Manistee Housing Commission
Capital Fund 501-18

Program ID:	1 Month Ended	Cumulative	BUDGET	BALANCE
MI28P078501-18 **1518**	September 30, 2018	September 30, 2018		
Administration				
1406 - Operations	\$ 0.00	\$ 65,986.80	\$ 65,986.80	\$ 0.00
1408 - Management Improvement	0.00	0.00	32,993.40	32,993.40
1410 - Administration	0.00	0.00	32,993.40	32,993.40
Total Administration	<u>0.00</u>	<u>65,986.80</u>	<u>131,973.60</u>	<u>65,986.80</u>
A & E				
Total A & E Fees	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
Total Dwelling Structures	0.00	0.00	0.00	0.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
General Capital Activity				
1480 - Blight Elimination	0.00	0.00	197,960.40	197,960.40
Total General Capital Activity	<u>0.00</u>	<u>0.00</u>	<u>197,960.40</u>	<u>197,960.40</u>
Total Capital Funds Expended	<u>\$ 0.00</u>	<u>\$ 65,986.80</u>	<u>\$ 329,934.00</u>	<u>\$ 263,947.20</u>
1600 - CFP Funding	<u>0.00</u>	<u>65,986.80</u>	<u>329,934.00</u>	<u>263,947.20</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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Manistee Housing Commission

Cash Disbursements Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/01/18	9480	10011111.2	AT & T Long Distance	(129.35)
09/01/18	9480	10014185	AT & T Long Distance	129.35
09/01/18	9481	10011111.2	AT & T Mobile	(463.31)
09/01/18	9481	10014185	AT & T Mobile	463.31
09/01/18	9482	10011111.2	Byline Bank	(9,055.19)
09/01/18	9482	10012131	Byline Bank	3,311.19
09/01/18	9482	10014580	Byline Bank	5,744.00
09/01/18	9482	10017510	Byline Bank	3,311.19
09/01/18	9482	10017590	Byline Bank	(3,311.19)
09/01/18	9483	10011111.2	Consumers Energy	(5,961.36)
09/01/18	9483	10014320	Consumers Energy	5,961.36
09/01/18	9484	10011111.2	Custom Sheet Metal & Heating	(950.00)
09/01/18	9484	10164430.02	Custom Sheet Metal & Heating	950.00
09/01/18	9484	15161460.99	Custom Sheet Metal & Heating	950.00
09/01/18	9484	15169800	Custom Sheet Metal & Heating	(950.00)
09/01/18	9485	10011111.2	DTE Energy	(866.16)
09/01/18	9485	10014330	DTE Energy	866.16
09/01/18	9486	10011111.2	Forbes Sanitation and Excavation, Inc.	(225.00)
09/01/18	9486	10014430.08	Forbes Sanitation and Excavation, Inc.	225.00
09/01/18	9487	10011111.2	Ford Credit	(481.03)
09/01/18	9487	10012133	Ford Credit	412.65
09/01/18	9487	10014580	Ford Credit	68.38
09/01/18	9487	10017511	Ford Credit	412.65
09/01/18	9487	10017590	Ford Credit	(412.65)
09/01/18	9488	10011111.2	Griffin Pest Solutions	(1,409.00)
09/01/18	9488	10014430.09	Griffin Pest Solutions	1,409.00
09/01/18	9489	10011111.2	Mika Meyers PLC	(608.27)
09/01/18	9489	10014130	Mika Meyers PLC	608.27
09/01/18	9490	10011111.2	Principal Financial Group	(1,408.64)
09/01/18	9490	10014182	Principal Financial Group	804.78
09/01/18	9490	10014433	Principal Financial Group	603.86
09/01/18	9491	10011111.2	State of Michigan	(120.00)
09/01/18	9491	10014430.02	State of Michigan	120.00
09/01/18	9492	10011111.2	Staples	(421.22)
09/01/18	9492	10014190.4	Staples	421.22
09/01/18	9493	10011111.2	Sun Life Financial	(637.73)
09/01/18	9493	10014182	Sun Life Financial	399.07
09/01/18	9493	10014433	Sun Life Financial	238.66
09/01/18	9494	10011111.2	US Bank Equipment Finance	(725.96)
09/01/18	9494	10014190.3	US Bank Equipment Finance	725.96
09/01/18	9495	10011111.2	VSP	(269.16)
09/01/18	9495	10014182	VSP	145.29

Manistee Housing Commission

Cash Disbursements Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/01/18	9495	10014433	VSP	123.87
09/01/18	9496	10011111.2	██████████	(100.00)
09/01/18	9496	10014221	██████████	100.00
09/01/18	9497	10011111.2	██████████	(200.00)
09/01/18	9497	10014221	██████████	200.00
09/01/18	9498	10011111.2	██████████	(50.00)
09/01/18	9498	10014221	██████████	50.00
09/01/18	9499	10011111.2	██████████	(200.00)
09/01/18	9499	10014221	██████████	200.00
09/01/18	9500	10011111.2	Alerus Retirement Solutions	(50.00)
09/01/18	9500	10012117.13	Alerus Retirement Solutions	50.00
09/01/18	9501	10011111.2	Alerus Retirement Solutions	(20.00)
09/01/18	9501	10012117.13	Alerus Retirement Solutions	20.00
09/06/18	13248	10011111.2	CMHC - West Shore FSA	(272.69)
09/06/18	13248	10011111.3	CMHC - West Shore FSA	272.69
09/06/18	13249	10011111.2	United Steel Workers of America	(3.00)
09/06/18	13249	10012117.6	United Steel Workers of America	3.00
09/06/18	13250	10011111.2	United Steel Workers of America	(69.17)
09/06/18	13250	10012117.9	United Steel Workers of America	69.17
09/10/18	9502	10011111.2	DTE	(154.04)
09/10/18	9502	10011122	DTE	154.04
09/10/18	9503	10011111.2	Alerus Retirement Solutions	(20.00)
09/10/18	9503	10012117.13	Alerus Retirement Solutions	20.00
09/10/18	9504	10011111.2	Alerus Retirement Solutions	(50.00)
09/10/18	9504	10012117.13	Alerus Retirement Solutions	50.00
09/10/18	9505	10011111.2	██████████	(336.00)
09/10/18	9505	10012114	██████████	336.00
09/10/18	9506	10011111.2	A Plus Wildlife Removal, LLC	(345.00)
09/10/18	9506	10014430.09	A Plus Wildlife Removal, LLC	345.00
09/10/18	9507	10011111.2	AJ's Trees & Services	(2,000.00)
09/10/18	9507	10014430.05	AJ's Trees & Services	2,000.00
09/10/18	9508	10011111.2	AT & T	(989.03)
09/10/18	9508	10014185	AT & T	989.03
09/10/18	9509	10011111.2	Auto Service Center of Manistee	(740.67)
09/10/18	9509	10014430.12	Auto Service Center of Manistee	740.67
09/10/18	9510	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
09/10/18	9510	10014190.3	CDM Mobile Shredding, Inc.	45.00
09/10/18	9511	10011111.2	Charter Business	(5,930.49)
09/10/18	9511	10014230	Charter Business	5,930.49

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Manistee Housing Commission

Cash Disbursements Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/10/18	9512	10011111.2	City of Manistee	(5,241.09)
09/10/18	9512	10014310	City of Manistee	5,241.09
09/10/18	9513	10011111.2	Consumers Energy	(2,260.14)
09/10/18	9513	10014320	Consumers Energy	2,260.14
09/10/18	9514	10011111.2	Custom Sheet Metal & Heating	(385.25)
09/10/18	9514	10014430.02	Custom Sheet Metal & Heating	385.25
09/10/18	9515	10011111.2	EJP Consulting Group, LLC	(25,374.74)
09/10/18	9515	10011690	EJP Consulting Group, LLC	25,374.74
09/10/18	9516	10011111.2	Gil-Roy's Hardware	(46.78)
09/10/18	9516	10014420	Gil-Roy's Hardware	46.78
09/10/18	9517	10011111.2	Grand Rental Station	(59.99)
09/10/18	9517	10014430.12	Grand Rental Station	59.99
09/10/18	9518	10011111.2	Great Lakes Collection Agency	(5.19)
09/10/18	9518	10014190.3	Great Lakes Collection Agency	5.19
09/10/18	9519	10011111.2	H.A.A.S., Inc.	(686.88)
09/10/18	9519	10014170	H.A.A.S., Inc.	686.88
09/10/18	9520	10011111.2	Housing Insurance Services, Inc.	(14,435.00)
09/10/18	9520	10011211	Housing Insurance Services, Inc.	14,435.00
09/10/18	9521	10011111.2	Housing Authority Risk Retention Group	(3,545.00)
09/10/18	9521	10011211	Housing Authority Risk Retention Group	3,545.00
09/10/18	9522	10011111.2	Kushner & Company	(50.00)
09/10/18	9522	10014190.3	Kushner & Company	50.00
09/10/18	9523	10011111.2	Manistee Ford, Inc.	(66.90)
09/10/18	9523	10014430.12	Manistee Ford, Inc.	66.90
09/10/18	9524	10011111.2	Republic Services	(505.75)
09/10/18	9524	10014430.01	Republic Services	505.75
09/10/18	9525	10011111.2	McCardel Water Conditioning	(32.50)
09/10/18	9525	10014190.5	McCardel Water Conditioning	32.50
09/10/18	9526	10011111.2	Next IT	(1,675.22)
09/10/18	9526	10014190.3	Next IT	1,675.22
09/10/18	9527	10011111.2	Olson Lumber Company	(49.95)
09/10/18	9527	10014420	Olson Lumber Company	49.95
09/10/18	9528	10011111.2	PNC Bank	(489.99)
09/10/18	9528	10014190.3	PNC Bank	288.00
09/10/18	9528	10014190.5	PNC Bank	201.99
09/10/18	9529	10011111.2	Reserve Account	(700.00)
09/10/18	9529	10014190.5	Reserve Account	700.00
09/10/18	9530	10011111.2	Republic Services	(1,716.91)
09/10/18	9530	10014430.01	Republic Services	1,716.91

Manistee Housing Commission

Cash Disbursements Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/10/18	9531	10011111.2	Sherwin-Williams Co.	(96.94)
09/10/18	9531	10014420	Sherwin-Williams Co.	96.94
09/10/18	9532	10011111.2	State Industrial Products	(739.80)
09/10/18	9532	10014420	State Industrial Products	739.80
09/10/18	9533	10011111.2	Sunrise Supplies	(73.08)
09/10/18	9533	10014420	Sunrise Supplies	73.08
09/10/18	9535	10011111.2	Top Line Electric	(869.52)
09/10/18	9535	10014430.07	Top Line Electric	869.52
09/19/18	13251	10011111.2	CMHC - West Shore FSA	(272.69)
09/19/18	13251	10011111.3	CMHC - West Shore FSA	272.69
09/19/18	13252	10011111.2	United Steel Workers of America	(3.00)
09/19/18	13252	10012117.6	United Steel Workers of America	3.00
09/19/18	13253	10011111.2	United Steel Workers of America	(67.38)
09/19/18	13253	10012117.9	United Steel Workers of America	67.38
Transaction Balance				<u>0.00</u>

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Manistee Housing Commission

Cash Receipts Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/30/18	139	10011111.2	September Cash Receipts	49,291.09
09/30/18	139	10011122	September TAR Collections	(45,585.38)
09/30/18	139	10011122.1	September Bad Debt Collections	(100.00)
09/30/18	139	10012114	September Security Deposit Collections	(425.00)
09/30/18	139	10013690.1	Dividends - HARRG	(1,826.53)
09/30/18	139	10013690.7	Management Fee Income - DVG	(833.00)
09/30/18	139	10013690.1	Refund - Workers Comp Audit	(315.00)
09/30/18	139	10013690.6	Pymt of Restitution - Wisniewski	(206.18)
09/30/18	140	10011111.2	Operating Subsidy	47,325.00
09/30/18	140	10013401.2	Operating Subsidy	(47,325.00)
09/30/18	141	10011111.2	2016 CFP Grant	950.00
09/30/18	141	10163401.1	2016 CFP Grant	(950.00)
09/30/18	141	15161600	2016 CFP Grant	950.00
09/30/18	141	15161699	2016 CFP Grant	(950.00)
09/30/18	142	10011111.2	2017 CFP Grant	711.93
09/30/18	142	10173401.1	2017 CFP Grant	(711.93)
09/30/18	142	15171600	2017 CFP Grant	711.93
09/30/18	142	15171699	2017 CFP Grant	(711.93)
09/30/18	143	10011111.2	2017 CFP Grant	19,585.00
09/30/18	143	10173401.3	2017 CFP Grant	(19,585.00)
09/30/18	143	15171600	2017 CFP Grant	19,585.00
09/30/18	143	15171699	2017 CFP Grant	(19,585.00)
09/30/18	144	10011111.2	NOW/Sweep Interest	60.09
09/30/18	144	10011111.3	HRA Interest	0.56
09/30/18	144	10011111.4	MM Savings Interest	9.95
09/30/18	144	10013610	Interest Income - September	(70.60)
			Transaction Balance	<u>0.00</u>

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Manistee Housing Commission

Journal Entry Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/30/18	325	10011111.4	To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.	214.56
09/30/18	325	10014190.4	To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.	222.00
09/30/18	325	10011111.2	To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.	(436.56)
09/30/18	326	10011122	To record charges to tenants per Sept 2018 Statement of Operations.	59,296.60
09/30/18	326	10013110	To record charges to tenants per Sept 2018 Statement of Operations.	(47,415.00)
09/30/18	326	10013120	To record charges to tenants per Sept 2018 Statement of Operations.	(584.60)
09/30/18	326	10013689	To record charges to tenants per Sept 2018 Statement of Operations.	(5,335.00)
09/30/18	326	10013690	To record charges to tenants per Sept 2018 Statement of Operations.	(5,962.00)
09/30/18	327	10011122	To record transfers of security deposits to A/R per Sept 2018 Statement of Operations.	(807.00)
09/30/18	327	10012114	To record transfers of security deposits to A/R per Sept 2018 Statement of Operations.	807.00
09/30/18	327	10014190.3	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.	(711.93)
09/30/18	327	10174190.5	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.	711.93
09/30/18	327	15171408	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.	711.93
09/30/18	327	15179800	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.	(711.93)
09/30/18	328	10011400.71	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.	(19,585.00)
09/30/18	328	10017540	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.	(19,585.00)
09/30/18	328	10017590	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.	19,585.00
09/30/18	328	10011400	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.	19,585.00
09/30/18	328	15171460	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.	19,585.00
09/30/18	328	15179800	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.	(19,585.00)
09/30/18	329	10012806	To record AJE #1 per FYE 12/31/2017 audit.	848.00
09/30/18	329	10012701	To record AJE #1 per FYE 12/31/2017 audit.	(848.00)
09/30/18	PH1	10019998	To record units available.	214.00
09/30/18	PH1	10019999	To record units available.	(214.00)
09/30/18	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
09/30/18	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
09/30/18	PH3	10014800	To record estimated monthly depreciation expense.	25,210.00
09/30/18	PH3	10011400.95	To record estimated monthly depreciation expense.	(25,210.00)
09/30/18	RT1	10019996	To record units leased.	203.00
09/30/18	RT1	10019997	To record units leased.	(203.00)
09/30/18	RT2	10014510	To record monthly insurance write off.	9,028.93
09/30/18	RT2	10011211	To record monthly insurance write off.	(9,028.93)

Manistee Housing Commission

Journal Entry Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/30/18	RT3	10012117.12	To record HRA transactions per bank statement.	308.94
09/30/18	RT3	10011111.3	To record HRA transactions per bank statement.	(308.94)
09/30/18	RT4	10014110	To record payroll transactions per bank statement.	13,406.55
09/30/18	RT4	10014410	To record payroll transactions per bank statement.	8,675.89
09/30/18	RT4	10012117.4	To record payroll transactions per bank statement.	(1,912.04)
09/30/18	RT4	10012117.5	To record payroll transactions per bank statement.	(1,324.97)
09/30/18	RT4	10012117.6	To record payroll transactions per bank statement.	(6.00)
09/30/18	RT4	10012117.9	To record payroll transactions per bank statement.	(136.55)
09/30/18	RT4	10012117.12	To record payroll transactions per bank statement.	(545.38)
09/30/18	RT4	10012117.13	To record payroll transactions per bank statement.	(140.00)
09/30/18	RT4	10012117.14	To record payroll transactions per bank statement.	(487.98)
09/30/18	RT4	10014182	To record payroll transactions per bank statement.	897.04
09/30/18	RT4	10014433	To record payroll transactions per bank statement.	559.28
09/30/18	RT4	10014190.3	To record payroll transactions per bank statement.	101.90
09/30/18	RT4	10011111.2	To record payroll transactions per bank statement.	(19,087.74)
09/30/18	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,912.04
09/30/18	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,562.04
09/30/18	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,848.12
09/30/18	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(10,322.20)
09/30/18	RT6	10012117.5	To record MERS contribution per bank statement.	1,288.72
09/30/18	RT6	10011701	To record MERS contribution per bank statement.	920.00
09/30/18	RT6	10011111.2	To record MERS contribution per bank statement.	(2,208.72)
09/30/18	RT7	10012117.14	To record AFLAC debit per bank statement.	487.98
09/30/18	RT7	10011111.2	To record AFLAC debit per bank statement.	(487.98)
09/30/18	RT8	10012820.00	To record adjustment to Operating Reserve to reflect current month profit or loss.	(36,994.64)
09/30/18	RT8	10012820.01	To record adjustment to Operating Reserve to reflect current month profit or loss.	36,994.64
			Transaction Balance	<u><u>0.00</u></u>

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Manistee Housing Commission

General Ledger

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW	Account		270,340.03		
09/01/18	9480	2	AT & T Long Distance		(129.35)	
09/01/18	9481	2	AT & T Mobile		(463.31)	
09/01/18	9482	2	Byline Bank		(9,055.19)	
09/01/18	9483	2	Consumers Energy		(5,961.36)	
09/01/18	9484	2	Custom Sheet Metal & Heating		(950.00)	
09/01/18	9485	2	DTE Energy		(866.16)	
09/01/18	9486	2	Forbes Sanitation and Excavation, Inc.		(225.00)	
09/01/18	9487	2	Ford Credit		(481.03)	
09/01/18	9488	2	Griffin Pest Solutions		(1,409.00)	
09/01/18	9489	2	Mika Meyers PLC		(608.27)	
09/01/18	9490	2	Principal Financial Group		(1,408.64)	
09/01/18	9491	2	State of Michigan		(120.00)	
09/01/18	9492	2	Staples		(421.22)	
09/01/18	9493	2	Sun Life Financial		(637.73)	
09/01/18	9494	2	US Bank Equipment Finance		(725.96)	
09/01/18	9495	2	VSP		(269.16)	
09/01/18	9496	2	██████████		(100.00)	
09/01/18	9497	2	██████████		(200.00)	
09/01/18	9498	2	██████████		(50.00)	
09/01/18	9499	2	██████████		(200.00)	
09/01/18	9500	2	Alerus Retirement Solutions		(50.00)	
09/01/18	9501	2	Alerus Retirement Solutions		(20.00)	
09/06/18	13248	2	CMHC - West Shore FSA		(272.69)	
09/06/18	13249	2	United Steel Workers of America		(3.00)	
09/06/18	13250	2	United Steel Workers of America		(69.17)	
09/10/18	9502	2	DTE		(154.04)	
09/10/18	9503	2	Alerus Retirement Solutions		(20.00)	
09/10/18	9504	2	Alerus Retirement Solutions		(50.00)	
09/10/18	9505	2	██████████		(336.00)	
09/10/18	9506	2	A Plus Wildlife Removal, LLC		(345.00)	
09/10/18	9507	2	AJ's Trees & Services		(2,000.00)	
09/10/18	9508	2	AT & T		(989.03)	
09/10/18	9509	2	Auto Service Center of Manistee		(740.67)	
09/10/18	9510	2	CDM Mobile Shredding, Inc.		(45.00)	
09/10/18	9511	2	Charter Business		(5,930.49)	
09/10/18	9512	2	City of Manistee		(5,241.09)	
09/10/18	9513	2	Consumers Energy		(2,260.14)	
09/10/18	9514	2	Custom Sheet Metal & Heating		(385.25)	
09/10/18	9515	2	EJP Consulting Group, LLC		(25,374.74)	
09/10/18	9516	2	Gil-Roy's Hardware		(46.78)	
09/10/18	9517	2	Grand Rental Station		(59.99)	
09/10/18	9518	2	Great Lakes Collection Agency		(5.19)	
09/10/18	9519	2	H.A.A.S., Inc.		(686.88)	
09/10/18	9520	2	Housing Insurance Services, Inc.		(14,435.00)	
09/10/18	9521	2	Housing Authority Risk Retention Group		(3,545.00)	
09/10/18	9522	2	Kushner & Company		(50.00)	
09/10/18	9523	2	Manistee Ford, Inc.		(66.90)	
09/10/18	9524	2	Republic Services		(505.75)	
09/10/18	9525	2	McCardel Water Conditioning		(32.50)	
09/10/18	9526	2	Next IT		(1,675.22)	
09/10/18	9527	2	Olson Lumber Company		(49.95)	
09/10/18	9528	2	PNC Bank		(489.99)	
09/10/18	9529	2	Reserve Account		(700.00)	
09/10/18	9530	2	Republic Services		(1,716.91)	
09/10/18	9531	2	Sherwin-Williams Co.		(96.94)	
09/10/18	9532	2	State Industrial Products		(739.80)	
09/10/18	9533	2	Sunrise Supplies		(73.08)	

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE. ALL INFORMATION HAS BEEN REDACTED IN ACCORDANCE WITH THE FEDERAL PRIVACY ACT.

Manistee Housing Commission

General Ledger

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/10/18	9535	2	Top Line Electric		(869.52)	
09/19/18	13251	2	CMHC - West Shore FSA		(272.69)	
09/19/18	13252	2	United Steel Workers of America		(3.00)	
09/19/18	13253	2	United Steel Workers of America		(67.38)	
09/30/18	139	1	September Cash Receipts		49,291.09	
09/30/18	140	1	Operating Subsidy		47,325.00	
09/30/18	141	1	2016 CFP Grant		950.00	
09/30/18	142	1	2017 CFP Grant		711.93	
09/30/18	143	1	2017 CFP Grant		19,585.00	
09/30/18	144	1	NOW/Sweep Interest		60.09	
09/30/18	325	3	To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.		(436.56)	
09/30/18	RT4	3	To record payroll transactions per bank statement.		(19,087.74)	
09/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(10,322.20)	
09/30/18	RT6	3	To record MERS contribution per bank statement.		(2,208.72)	
09/30/18	RT7	3	To record AFLAC debit per bank statement.		(487.98)	
			Totals for 10011111.2		<u>(9,376.25)</u>	<u>260,963.78</u>
10011111.3	HRA Account			9,193.74		
09/06/18	13248	2	CMHC - West Shore FSA		272.69	
09/19/18	13251	2	CMHC - West Shore FSA		272.69	
09/30/18	144	1	HRA Interest		0.56	
09/30/18	RT3	3	To record HRA transactions per bank statement.		(308.94)	
			Totals for 10011111.3		<u>237.00</u>	<u>9,430.74</u>
10011111.4	Money Market Savings			53,779.94		
09/30/18	144	1	MM Savings Interest		9.95	
09/30/18	325	3	To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.		214.56	
			Totals for 10011111.4		<u>224.51</u>	<u>54,004.45</u>
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		<u>0.00</u>	<u>250.00</u>
10011118	Change Fund			50.00		
			Totals for 10011118		<u>0.00</u>	<u>50.00</u>
10011122	Tenants Accounts Receivable			256.19		
09/10/18	9502	2	DTE		154.04	
09/30/18	139	1	September TAR Collections		(45,585.38)	
09/30/18	326	3	To record charges to tenants per Sept 2018 Statement of Operations.		59,296.60	
09/30/18	327	3	To record transfers of security deposits to A/R per Sept 2018 Statement of Operations.		(807.00)	
			Totals for 10011122		<u>13,058.26</u>	<u>13,314.45</u>
10011122.1	Allowance for Doubtful Accounts-TAR			(31,031.84)		
09/30/18	139	1	September Bad Debt Collections		(100.00)	
			Totals for 10011122.1		<u>(100.00)</u>	<u>(31,131.84)</u>
10011129	Accounts Receivable-Other			2,965.23		
			Totals for 10011129		<u>0.00</u>	<u>2,965.23</u>

**Manistee Housing Commission
General Ledger**

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011211	Prepaid Insurance			12,695.21		
09/10/18	9520	2	Housing Insurance Services, Inc.		14,435.00	
09/10/18	9521	2	Housing Authority Risk Retention Group		3,545.00	
09/30/18	RT2	3	To record monthly insurance write off.		(9,028.93)	
			Totals for 10011211		<u>8,951.07</u>	<u>21,646.28</u>
10011400	Construction in Progress-CFP			14,028.00		
09/30/18	328	3	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.		19,585.00	
			Totals for 10011400		<u>19,585.00</u>	<u>33,613.00</u>
10011400.6	Land			360,271.62		
			Totals for 10011400.6		<u>0.00</u>	<u>360,271.62</u>
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		<u>0.00</u>	<u>89,807.07</u>
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		<u>0.00</u>	<u>4,657,515.77</u>
10011400.71	Building Improvements			5,418,346.21		
09/30/18	328	3	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.		(19,585.00)	
			Totals for 10011400.71		<u>(19,585.00)</u>	<u>5,398,761.21</u>
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		<u>0.00</u>	<u>8,525.00</u>
10011400.8	Furn., Equip., Mach.-Dwellings			268,877.30		
			Totals for 10011400.8		<u>0.00</u>	<u>268,877.30</u>
10011400.9	Furn., Equip., Mach.-Admin			324,286.07		
			Totals for 10011400.9		<u>0.00</u>	<u>324,286.07</u>
10011400.95	Accumulated Depreciation-ALL			(8,411,714.79)		
09/30/18	PH3	3	To record estimated monthly depreciation expense.		(25,210.00)	
			Totals for 10011400.95		<u>(25,210.00)</u>	<u>(8,436,924.79)</u>
10011690	Undistributed Debits			0.00		
09/10/18	9515	2	EJP Consulting Group, LLC		25,374.74	
			Totals for 10011690		<u>25,374.74</u>	<u>25,374.74</u>
10011701	Deferred Outflows			31,372.96		
09/30/18	RT6	3	To record MERS contribution per bank statement.		920.00	
			Totals for 10011701		<u>920.00</u>	<u>32,292.96</u>
10012111	Vendors and Contractors			(42,816.42)		
			Totals for 10012111		<u>0.00</u>	<u>(42,816.42)</u>
10012114	Tenant Security Deposits			(48,774.00)		
09/10/18	9505	2			336.00	
09/30/18	139	1	September Security Deposit Collections		(425.00)	
09/30/18	327	3	To record transfers of security deposits to A/R per Sept 2018 Statement of Operations.		807.00	
			Totals for 10012114		<u>718.00</u>	<u>(48,056.00)</u>
10012117.12	FSA Withheld			490.57		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/30/18	RT3	3	To record HRA transactions per bank statement.		308.94	
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(545.38)</u>	
			Totals for 10012117.12		<u>(236.44)</u>	<u>254.13</u>
10012117.13	MERS HCSP Withheld			(70.00)		
09/01/18	9500	2	Alerus Retirement Solutions		50.00	
09/01/18	9501	2	Alerus Retirement Solutions		20.00	
09/10/18	9503	2	Alerus Retirement Solutions		20.00	
09/10/18	9504	2	Alerus Retirement Solutions		50.00	
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(140.00)</u>	
			Totals for 10012117.13		<u>0.00</u>	<u>(70.00)</u>
10012117.14	AFLAC Pre-Tax			(487.98)		
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(487.98)</u>	
09/30/18	RT7	3	To record AFLAC debit per bank statement.		<u>487.98</u>	
			Totals for 10012117.14		<u>0.00</u>	<u>(487.98)</u>
10012117.4	125 Medical Withheld			0.00		
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(1,912.04)</u>	
09/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		<u>1,912.04</u>	
			Totals for 10012117.4		<u>0.00</u>	<u>0.00</u>
10012117.5	Pension Withheld			(1,288.72)		
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(1,324.97)</u>	
09/30/18	RT6	3	To record MERS contribution per bank statement.		<u>1,288.72</u>	
			Totals for 10012117.5		<u>(36.25)</u>	<u>(1,324.97)</u>
10012117.6	PAC Withheld			0.00		
09/06/18	13249	2	United Steel Workers of America		3.00	
09/19/18	13252	2	United Steel Workers of America		3.00	
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(6.00)</u>	
			Totals for 10012117.6		<u>0.00</u>	<u>0.00</u>
10012117.9	Union Dues Withheld			0.00		
09/06/18	13250	2	United Steel Workers of America		69.17	
09/19/18	13253	2	United Steel Workers of America		67.38	
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>(136.55)</u>	
			Totals for 10012117.9		<u>0.00</u>	<u>0.00</u>
10012119.2	Interfund Payable - DVG			(935.90)		
			Totals for 10012119.2		<u>0.00</u>	<u>(935.90)</u>
10012131	EPC Loan - Current			(13,351.05)		
09/01/18	9482	2	Byline Bank		<u>3,311.19</u>	
			Totals for 10012131		<u>3,311.19</u>	<u>(10,039.86)</u>
10012132	EPC Loan - Noncurrent			(1,064,048.65)		
			Totals for 10012132		<u>0.00</u>	<u>(1,064,048.65)</u>
10012133	Capital Lease - 2016 F250 - Current			(1,662.91)		

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09/01/18	9487	2	Ford Credit		412.65	
			Totals for 10012133		<u>412.65</u>	<u>(1,250.26)</u>
10012135			Accrued Salaries and Wages	(6,656.92)		
			Totals for 10012135		<u>0.00</u>	<u>(6,656.92)</u>
10012135.1			Accrued Comp. Absences-Current	(21,675.11)		
			Totals for 10012135.1		<u>0.00</u>	<u>(21,675.11)</u>
10012135.3			Accrued Comp. Absences-Non Current	(10,588.82)		
			Totals for 10012135.3		<u>0.00</u>	<u>(10,588.82)</u>
10012137			Payments in Lieu of Taxes	(21,920.00)		
09/30/18	PH2	3	To record estimated monthly PILOT expense.		<u>(2,740.00)</u>	
			Totals for 10012137		<u>(2,740.00)</u>	<u>(24,660.00)</u>
10012138			Net Pension Liability	(29,179.00)		
			Totals for 10012138		<u>0.00</u>	<u>(29,179.00)</u>
10012139			Capital Lease - 2016 F250 - Non Current	(12,128.50)		
			Totals for 10012139		<u>0.00</u>	<u>(12,128.50)</u>
10012701			Deferred Inflows	0.00		
09/30/18	329	3	To record AJE #1 per FYE 12/31/2017 audit.		<u>(848.00)</u>	
			Totals for 10012701		<u>(848.00)</u>	<u>(848.00)</u>
10012806			Unrestricted Net Position	(159,735.69)		
09/30/18	329	3	To record AJE #1 per FYE 12/31/2017 audit.		<u>848.00</u>	
			Totals for 10012806		<u>848.00</u>	<u>(158,887.69)</u>
10012806.1			Invested in Capital Assets	(1,759,028.37)		
			Totals for 10012806.1		<u>0.00</u>	<u>(1,759,028.37)</u>
10012820.00			HUD Operating Reserve - Memo	(165,969.16)		
09/30/18	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		<u>(36,994.64)</u>	
			Totals for 10012820.00		<u>(36,994.64)</u>	<u>(202,963.80)</u>
10012820.01			HUD Operating Reserve-Contra	165,969.16		
09/30/18	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		<u>36,994.64</u>	
			Totals for 10012820.01		<u>36,994.64</u>	<u>202,963.80</u>
10013110			Dwelling Rental Revenue	(358,938.00)		
09/30/18	326	3	To record charges to tenants per Sept 2018 Statement of Operations.		<u>(47,415.00)</u>	
			Totals for 10013110		<u>(47,415.00)</u>	<u>(406,353.00)</u>
10013120			Tenant Revenue - Excess Utilities	(3,907.02)		
09/30/18	326	3	To record charges to tenants per Sept 2018 Statement of Operations.		<u>(584.60)</u>	
			Totals for 10013120		<u>(584.60)</u>	<u>(4,491.62)</u>
10013401.1			Operating Grants	(65,986.80)		
			Totals for 10013401.1		<u>0.00</u>	<u>(65,986.80)</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10013401.2	Operating Subsidy			(379,950.00)		
09/30/18	140	1	Operating Subsidy		<u>(47,325.00)</u>	
			Totals for 10013401.2		<u>(47,325.00)</u>	<u>(427,275.00)</u>
10013610	Interest Income			(457.45)		
09/30/18	144	1	Interest Income - September		<u>(70.60)</u>	
			Totals for 10013610		<u>(70.60)</u>	<u>(528.05)</u>
10013689	Tenant Revenue - Cable TV			(40,992.00)		
09/30/18	326	3	To record charges to tenants per Sept 2018 Statement of Operations.		<u>(5,335.00)</u>	
			Totals for 10013689		<u>(5,335.00)</u>	<u>(46,327.00)</u>
10013690	Tenant Revenue - Other			(22,565.18)		
09/30/18	326	3	To record charges to tenants per Sept 2018 Statement of Operations.		<u>(5,962.00)</u>	
			Totals for 10013690		<u>(5,962.00)</u>	<u>(28,527.18)</u>
10013690.1	Other Revenue			(508.86)		
09/30/18	139	1	Dividends - HARRG		<u>(1,826.53)</u>	
09/30/18	139	1	Refund - Workers Comp Audit		<u>(315.00)</u>	
			Totals for 10013690.1		<u>(2,141.53)</u>	<u>(2,650.39)</u>
10013690.4	Laundry Revenue			(5,957.67)		
			Totals for 10013690.4		<u>0.00</u>	<u>(5,957.67)</u>
10013690.6	Fraud Recovery Revenue			(1,632.84)		
09/30/18	139	1	Pymt of Restitution - Wisniewski		<u>(206.18)</u>	
			Totals for 10013690.6		<u>(206.18)</u>	<u>(1,839.02)</u>
10013690.7	Management Fee - DVG			(6,664.00)		
09/30/18	139	1	Management Fee Income - DVG		<u>(833.00)</u>	
			Totals for 10013690.7		<u>(833.00)</u>	<u>(7,497.00)</u>
10013690.8	Restitution Income			(2,497.00)		
			Totals for 10013690.8		<u>0.00</u>	<u>(2,497.00)</u>
10014110	Administrative Wages			98,050.84		
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>13,406.55</u>	
			Totals for 10014110		<u>13,406.55</u>	<u>111,457.39</u>
10014130	Legal Expense			7,161.57		
09/01/18	9489	2	Mika Meyers PLC		<u>608.27</u>	
			Totals for 10014130		<u>608.27</u>	<u>7,769.84</u>
10014170	Accounting Fees			6,237.54		
09/10/18	9519	2	H.A.A.S., Inc.		<u>686.88</u>	
			Totals for 10014170		<u>686.88</u>	<u>6,924.42</u>
10014182	Employee Benefits - Admin			56,648.83		
09/01/18	9490	2	Principal Financial Group		<u>804.78</u>	
09/01/18	9493	2	Sun Life Financial		<u>399.07</u>	
09/01/18	9495	2	VSP		<u>145.29</u>	
09/30/18	RT4	3	To record payroll transactions per bank statement.		<u>897.04</u>	
09/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		<u>4,562.04</u>	
			Totals for 10014182		<u>6,808.22</u>	<u>63,457.05</u>

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10014185	Telephone			14,075.28		
09/01/18	9480	2	AT & T Long Distance		129.35	
09/01/18	9481	2	AT & T Mobile		463.31	
09/10/18	9508	2	AT & T		989.03	
			Totals for 10014185		<u>1,581.69</u>	<u>15,656.97</u>
10014190.1	Publications			1,354.00		
			Totals for 10014190.1		<u>0.00</u>	<u>1,354.00</u>
10014190.2	Membership Dues and Fees			1,306.38		
			Totals for 10014190.2		<u>0.00</u>	<u>1,306.38</u>
10014190.3	Admin Service Contracts			33,369.06		
09/01/18	9494	2	US Bank Equipment Finance		725.96	
09/10/18	9510	2	CDM Mobile Shredding, Inc.		45.00	
09/10/18	9518	2	Great Lakes Collection Agency		5.19	
09/10/18	9522	2	Kushner & Company		50.00	
09/10/18	9526	2	Next IT		1,675.22	
09/10/18	9528	2	PNC Bank		288.00	
09/30/18	327	3	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.		(711.93)	
09/30/18	RT4	3	To record payroll transactions per bank statement.		101.90	
			Totals for 10014190.3		<u>2,179.34</u>	<u>35,548.40</u>
10014190.4	Office Supplies			5,160.81		
09/01/18	9492	2	Staples		421.22	
09/30/18	325	3	To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.		222.00	
			Totals for 10014190.4		<u>643.22</u>	<u>5,804.03</u>
10014190.5	Other Sundry-Misc.			10,820.99		
09/10/18	9525	2	McCardel Water Conditioning		32.50	
09/10/18	9528	2	PNC Bank		201.99	
09/10/18	9529	2	Reserve Account		700.00	
			Totals for 10014190.5		<u>934.49</u>	<u>11,755.48</u>
10014220	Rec., Pub., & Other Services			326.40		
			Totals for 10014220		<u>0.00</u>	<u>326.40</u>
10014221	Resident Employee Stipend			4,400.00		
09/01/18	9496	2	██████████		100.00	
09/01/18	9497	2	██████████		200.00	
09/01/18	9498	2	██████████		50.00	
09/01/18	9499	2	██████████		200.00	
			Totals for 10014221		<u>550.00</u>	<u>4,950.00</u>
10014230	Contract Costs-Cable & Other			47,223.61		
09/10/18	9511	2	Charter Business		5,930.49	
			Totals for 10014230		<u>5,930.49</u>	<u>53,154.10</u>
10014310	Water & Sewer			38,636.73		
09/10/18	9512	2	City of Manistee		5,241.09	
			Totals for 10014310		<u>5,241.09</u>	<u>43,877.82</u>
10014320	Electricity			79,191.29		
09/01/18	9483	2	Consumers Energy		5,961.36	

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09/10/18	9513	2	Consumers Energy		2,260.14	
			Totals for 10014320		<u>8,221.50</u>	<u>87,412.79</u>
10014330	Gas			23,214.97		
09/01/18	9485	2	DTE Energy		866.16	
			Totals for 10014330		<u>866.16</u>	<u>24,081.13</u>
10014410	Maintenance Wages			69,523.99		
09/30/18	RT4	3	To record payroll transactions per bank statement.		8,675.89	
			Totals for 10014410		<u>8,675.89</u>	<u>78,199.88</u>
10014420	Materials			25,634.18		
09/10/18	9516	2	Gil-Roy's Hardware		46.78	
09/10/18	9527	2	Olson Lumber Company		49.95	
09/10/18	9531	2	Sherwin-Williams Co.		96.94	
09/10/18	9532	2	State Industrial Products		739.80	
09/10/18	9533	2	Sunrise Supplies		73.08	
			Totals for 10014420		<u>1,006.55</u>	<u>26,640.73</u>
10014430.01	Garbage Removal			15,544.24		
09/10/18	9524	2	Republic Services		505.75	
09/10/18	9530	2	Republic Services		1,716.91	
			Totals for 10014430.01		<u>2,222.66</u>	<u>17,766.90</u>
10014430.02	Heating & Cooling Contracts			16,198.64		
09/01/18	9491	2	State of Michigan		120.00	
09/10/18	9514	2	Custom Sheet Metal & Heating		385.25	
			Totals for 10014430.02		<u>505.25</u>	<u>16,703.89</u>
10014430.03	Snow Removal Contracts			200.00		
			Totals for 10014430.03		<u>0.00</u>	<u>200.00</u>
10014430.04	Elevator Contracts			14,365.00		
			Totals for 10014430.04		<u>0.00</u>	<u>14,365.00</u>
10014430.05	Landscape & Grounds Contracts			2,400.00		
09/10/18	9507	2	AJ's Trees & Services		2,000.00	
			Totals for 10014430.05		<u>2,000.00</u>	<u>4,400.00</u>
10014430.06	Unit Turnaround Contracts			7,715.00		
			Totals for 10014430.06		<u>0.00</u>	<u>7,715.00</u>
10014430.07	Electrical Contracts			2,092.95		
09/10/18	9535	2	Top Line Electric		869.52	
			Totals for 10014430.07		<u>869.52</u>	<u>2,962.47</u>
10014430.08	Plumbing Contracts			4,790.22		
09/01/18	9486	2	Forbes Sanitation and Excavation, Inc.		225.00	
			Totals for 10014430.08		<u>225.00</u>	<u>5,015.22</u>
10014430.09	Extermination Contracts			11,311.00		
09/01/18	9488	2	Griffin Pest Solutions		1,409.00	
09/10/18	9506	2	A Plus Wildlife Removal, LLC		345.00	
			Totals for 10014430.09		<u>1,754.00</u>	<u>13,065.00</u>
10014430.11	Routine Maintenance Contracts			2,619.95		
			Totals for 10014430.11		<u>0.00</u>	<u>2,619.95</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014430.12	Miscellaneous		Contracts	5,213.26		
09/10/18	9509	2	Auto Service Center of Manistee		740.67	
09/10/18	9517	2	Grand Rental Station		59.99	
09/10/18	9523	2	Manistee Ford, Inc.		66.90	
			Totals for 10014430.12		<u>867.56</u>	<u>6,080.82</u>
10014433	Employee Benefits - Maint.			45,540.25		
09/01/18	9490	2	Principal Financial Group		603.86	
09/01/18	9493	2	Sun Life Financial		238.66	
09/01/18	9495	2	VSP		123.87	
09/30/18	RT4	3	To record payroll transactions per bank statement.		559.28	
09/30/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,848.12	
			Totals for 10014433		<u>5,373.79</u>	<u>50,914.04</u>
10014440	Staff Training-Maintenance			409.00		
			Totals for 10014440		<u>0.00</u>	<u>409.00</u>
10014510	Insurance			55,247.56		
09/30/18	RT2	3	To record monthly insurance write off.		9,028.93	
			Totals for 10014510		<u>9,028.93</u>	<u>64,276.49</u>
10014520	Payment in Lieu of Taxes			21,920.00		
09/30/18	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		<u>2,740.00</u>	<u>24,660.00</u>
10014570	Collection Losses			41,394.93		
			Totals for 10014570		<u>0.00</u>	<u>41,394.93</u>
10014580	Interest Expense			47,150.11		
09/01/18	9482	2	Byline Bank		5,744.00	
09/01/18	9487	2	Ford Credit		68.38	
			Totals for 10014580		<u>5,812.38</u>	<u>52,962.49</u>
10014800	Depreciation - Current Year			201,680.00		
09/30/18	PH3	3	To record estimated monthly depreciation expense.		25,210.00	
			Totals for 10014800		<u>25,210.00</u>	<u>226,890.00</u>
10017510	Principal Payments - EPC			23,728.04		
09/01/18	9482	2	Byline Bank		3,311.19	
			Totals for 10017510		<u>3,311.19</u>	<u>27,039.23</u>
10017511	Principal Payments - F150			3,228.73		
09/01/18	9487	2	Ford Credit		412.65	
			Totals for 10017511		<u>412.65</u>	<u>3,641.38</u>
10017520	Replacement of Equipment			7,673.00		
			Totals for 10017520		<u>0.00</u>	<u>7,673.00</u>
10017540	Betterments and Additions			32,745.00		
09/30/18	328	3	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.		(19,585.00)	
			Totals for 10017540		<u>(19,585.00)</u>	<u>13,160.00</u>
10017590	Operating Expenditures-Contra			(67,374.77)		
09/01/18	9482	2	Byline Bank		(3,311.19)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/01/18	9487	2	Ford Credit		(412.65)	
09/30/18	328	3	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.		19,585.00	
			Totals for 10017590		<u>15,861.16</u>	<u>(51,513.61)</u>
10019996	Unit Months Leased			1,614.00		
09/30/18	RT1	3	To record units leased.		203.00	
			Totals for 10019996		<u>203.00</u>	<u>1,817.00</u>
10019997	Unit Months Leased - Contra			(1,614.00)		
09/30/18	RT1	3	To record units leased.		(203.00)	
			Totals for 10019997		<u>(203.00)</u>	<u>(1,817.00)</u>
10019998	Unit Months Available			1,712.00		
09/30/18	PH1	3	To record units available.		214.00	
			Totals for 10019998		<u>214.00</u>	<u>1,926.00</u>
10019999	Unit Months Available - Contra			(1,712.00)		
09/30/18	PH1	3	To record units available.		(214.00)	
			Totals for 10019999		<u>(214.00)</u>	<u>(1,926.00)</u>
10163401.1	Operating Grants			0.00		
09/30/18	141	1	2016 CFP Grant		(950.00)	
			Totals for 10163401.1		<u>(950.00)</u>	<u>(950.00)</u>
10163401.3	Capital Grants			(8,861.50)		
			Totals for 10163401.3		<u>0.00</u>	<u>(8,861.50)</u>
10164430.02	Heating & Cooling Contracts			0.00		
09/01/18	9484	2	Custom Sheet Metal & Heating		950.00	
			Totals for 10164430.02		<u>950.00</u>	<u>950.00</u>
10173401.1	Operating Grants			(39,126.95)		
09/30/18	142	1	2017 CFP Grant		(711.93)	
			Totals for 10173401.1		<u>(711.93)</u>	<u>(39,838.88)</u>
10173401.3	Capital Grants			(5,166.50)		
09/30/18	143	1	2017 CFP Grant		(19,585.00)	
			Totals for 10173401.3		<u>(19,585.00)</u>	<u>(24,751.50)</u>
10174110	Administrative Wages			19,693.00		
			Totals for 10174110		<u>0.00</u>	<u>19,693.00</u>
10174182	Employee Benefits - Admin			1,506.00		
			Totals for 10174182		<u>0.00</u>	<u>1,506.00</u>
10174190.3	Administrative Service Contracts			14,178.00		
			Totals for 10174190.3		<u>0.00</u>	<u>14,178.00</u>
10174190.5	Other Sundry-Misc.			2,149.95		
09/30/18	327	3	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.		711.93	
			Totals for 10174190.5		<u>711.93</u>	<u>2,861.88</u>
10174430.12	Miscellaneous Contracts			1,600.00		
			Totals for 10174430.12		<u>0.00</u>	<u>1,600.00</u>
15161406	Operations			29,680.00		
			Totals for 15161406		<u>0.00</u>	<u>29,680.00</u>

Manistee Housing Commission

General Ledger

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
15161408	Management	Improvement		21,200.00		
			Totals for 15161408		<u>0.00</u>	<u>21,200.00</u>
15161410	Administration			21,200.00		
			Totals for 15161410		<u>0.00</u>	<u>21,200.00</u>
15161430	A & E Fees			16,110.00		
			Totals for 15161430		<u>0.00</u>	<u>16,110.00</u>
15161460	Dwelling Structures			64,008.84		
			Totals for 15161460		<u>0.00</u>	<u>64,008.84</u>
15161460.99	Dwelling Structures - Soft Costs			30,032.50		
09/01/18	9484	2	Custom Sheet Metal & Heating		<u>950.00</u>	
			Totals for 15161460.99		<u>950.00</u>	<u>30,982.50</u>
15161465	Dwelling Equipment			6,027.00		
			Totals for 15161465		<u>0.00</u>	<u>6,027.00</u>
15161470	Nondwelling Structures			1,475.00		
			Totals for 15161470		<u>0.00</u>	<u>1,475.00</u>
15161475	Non-dwelling Equipment			15,000.00		
			Totals for 15161475		<u>0.00</u>	<u>15,000.00</u>
15161600	CFP Funding			204,733.34		
09/30/18	141	1	2016 CFP Grant		<u>950.00</u>	
			Totals for 15161600		<u>950.00</u>	<u>205,683.34</u>
15161699	CFP Funding - Contra			(204,733.34)		
09/30/18	141	1	2016 CFP Grant		<u>(950.00)</u>	
			Totals for 15161699		<u>(950.00)</u>	<u>(205,683.34)</u>
15169800	CFP Cost - Contra			(204,733.34)		
09/01/18	9484	2	Custom Sheet Metal & Heating		<u>(950.00)</u>	
			Totals for 15169800		<u>(950.00)</u>	<u>(205,683.34)</u>
15171406	Operations			42,399.00		
			Totals for 15171406		<u>0.00</u>	<u>42,399.00</u>
15171408	Management Improvement			15,875.36		
09/30/18	327	3	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.		<u>711.93</u>	
			Totals for 15171408		<u>711.93</u>	<u>16,587.29</u>
15171410	Administration			21,199.00		
			Totals for 15171410		<u>0.00</u>	<u>21,199.00</u>
15171430	A & E Fees			10,425.61		
			Totals for 15171430		<u>0.00</u>	<u>10,425.61</u>
15171460	Dwelling Structures			0.00		
09/30/18	328	3	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.		<u>19,585.00</u>	
			Totals for 15171460		<u>19,585.00</u>	<u>19,585.00</u>
15171600	CFP Funding			89,898.97		
09/30/18	142	1	2017 CFP Grant		<u>711.93</u>	

Manistee Housing Commission

General Ledger

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/30/18	143	1	2017 CFP Grant		19,585.00	
			Totals for 15171600		<u>20,296.93</u>	<u>110,195.90</u>
15171699	CFP Funding - Contra			(89,898.97)		
09/30/18	142	1	2017 CFP Grant		(711.93)	
09/30/18	143	1	2017 CFP Grant		(19,585.00)	
			Totals for 15171699		<u>(20,296.93)</u>	<u>(110,195.90)</u>
15179800	CFP Cost - Contra			(89,898.97)		
09/30/18	327	3	To reclassify CK 9476 dated 08/16/18 to the 2017 CFP per CMHC.		(711.93)	
09/30/18	328	3	To reclassify CKS 9367 & 9382 dated 07/01/18 to the 2017 CFP per CMHC.		(19,585.00)	
			Totals for 15179800		<u>(20,296.93)</u>	<u>(110,195.90)</u>
15181406	Operations			65,986.80		
			Totals for 15181406		<u>0.00</u>	<u>65,986.80</u>
15181600	CFP Funding			65,986.80		
			Totals for 15181600		<u>0.00</u>	<u>65,986.80</u>
15181699	CFP Funding - Contra			(65,986.80)		
			Totals for 15181699		<u>0.00</u>	<u>(65,986.80)</u>
15189800	CFP Cost - Contra			(65,986.80)		
			Totals for 15189800		<u>0.00</u>	<u>(65,986.80)</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			15,508.48			
Year-to-Date			<u>(98,535.28)</u>			

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

Public Housing Checking - 851620
September 1, 2018 - September 30, 2018

General Ledger

Balance per General Ledger (Account 10011111.2) at 09/01/18	270,340.03
Activity for the month:	
Total Debits (Deposits and Additions)	117,923.11
Total Credits (Checks and Payments)	<u>(127,299.36)</u>
Unadjusted General Ledger Balance at 09/30/18	260,963.78
Total Adjustments	<u>0.00</u>
Reconciled General Ledger Balance at 09/30/18	<u><u>260,963.78</u></u>

Bank

Balance per Bank Statement at 09/30/18	263,395.91
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(2,432.13)
Total Bank Errors	<u>0.00</u>
Adjusted Bank Balance at 09/30/18	<u><u>260,963.78</u></u>

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**Manistee Housing Commission
Bank Account Reconciliation Worksheet**

Public Housing Checking

September 1, 2018 - September 30, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
Beginning Bank Balance				272,501.64
Cleared Deposits & Additions				
139	09/30/18	Multiple	September Cash Receipts	49,291.09
140	09/30/18	10013401.2	Operating Subsidy	47,325.00
141	09/30/18	Multiple	2016 CFP Grant	950.00
142	09/30/18	Multiple	2017 CFP Grant	711.93
143	09/30/18	Multiple	2017 CFP Grant	19,585.00
144	09/30/18	Multiple	NOW/Sweep Interest	60.09
Total				117,923.11
Statement Total				117,923.11
Difference				0.00
Cleared Checks & Payments				
325	09/30/18		To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.	436.56
9456	08/07/18	10014190.2	NCRC NAHRO	75.00
9480	09/01/18	10014185	AT & T Long Distance	129.35
9481	09/01/18	10014185	AT & T Mobile	463.31
9482	09/01/18	Multiple	Byline Bank	9,055.19
9483	09/01/18	10014320	Consumers Energy	5,961.36
9484	09/01/18	Multiple	Custom Sheet Metal & Heating	950.00
9485	09/01/18	10014330	DTE Energy	866.16
9486	09/01/18	10014430.08	Forbes Sanitation and Excavation, Inc.	225.00
9487	09/01/18	Multiple	Ford Credit	481.03
9488	09/01/18	10014430.09	Griffin Pest Solutions	1,409.00
9489	09/01/18	10014130	Mika Meyers PLC	608.27
9490	09/01/18	Multiple	Principal Financial Group	1,408.64
9491	09/01/18	10014430.02	State of Michigan	120.00
9492	09/01/18	10014190.4	Staples	421.22
9493	09/01/18	Multiple	Sun Life Financial	637.73
9494	09/01/18	10014190.3	US Bank Equipment Finance	725.96
9495	09/01/18	Multiple	VSP	269.16
9496	09/01/18	10014221	██████████	100.00
9497	09/01/18	10014221	██████████	200.00
9498	09/01/18	10014221	██████████	50.00
9499	09/01/18	10014221	██████████	200.00
9500	09/01/18	10012117.13	Alerus Retirement Solutions	50.00
9501	09/01/18	10012117.13	Alerus Retirement Solutions	20.00
9502	09/10/18	10011122	DTE	154.04
9503	09/10/18	10012117.13	Alerus Retirement Solutions	20.00
9504	09/10/18	10012117.13	Alerus Retirement Solutions	50.00
9506	09/10/18	10014430.09	A Plus Wildlife Removal, LLC	345.00
9507	09/10/18	10014430.05	AJ's Trees & Services	2,000.00
9508	09/10/18	10014185	AT & T	989.03
9509	09/10/18	10014430.12	Auto Service Center of Manistee	740.67
9510	09/10/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
9511	09/10/18	10014230	Charter Business	5,930.49
9512	09/10/18	10014310	City of Manistee	5,241.09
9513	09/10/18	10014320	Consumers Energy	2,260.14
9514	09/10/18	10014430.02	Custom Sheet Metal & Heating	385.25
9515	09/10/18	10011690	EJP Consulting Group, LLC	25,374.74
9516	09/10/18	10014420	Gil-Roy's Hardware	46.78
9517	09/10/18	10014430.12	Grand Rental Station	59.99
9518	09/10/18	10014190.3	Great Lakes Collection Agency	5.19
9519	09/10/18	10014170	H.A.A.S., Inc.	686.88
9520	09/10/18	10011211	Housing Insurance Services, Inc.	14,435.00
9521	09/10/18	10011211	Housing Authority Risk Retention Group	3,545.00

**Manistee Housing Commission
Bank Account Reconciliation Worksheet**

Public Housing Checking
September 1, 2018 - September 30, 2018

Reference	Date	GL Account	Description	Amount
9522	09/10/18	10014190.3	Kushner & Company	50.00
9523	09/10/18	10014430.12	Manistee Ford, Inc.	66.90
9524	09/10/18	10014430.01	Republic Services	505.75
9525	09/10/18	Multiple	McCardel Water Conditioning	32.50
9526	09/10/18	10014190.3	Next IT	1,675.22
9527	09/10/18	10014420	Olson Lumber Company	49.95
9528	09/10/18	Multiple	PNC Bank	489.99
9529	09/10/18	10014190.5	Reserve Account	700.00
9530	09/10/18	10014430.01	Republic Services	1,716.91
9531	09/10/18	10014420	Sherwin-Williams Co.	96.94
9532	09/10/18	10014420	State Industrial Products	739.80
9533	09/10/18	10014420	Sunrise Supplies	73.08
9535	09/10/18	10014430.07	Top Line Electric	869.52
13240	07/25/18	10012117.6	United Steel Workers	3.00
13243	08/08/18	10012117.6	United Steel Workers	3.00
13244	08/08/18	10012117.9	United Steel Workers	65.16
13247	08/22/18	10012117.9	United Steel Workers	61.87
13248	09/06/18	10011111.3	CMHC - West Shore FSA	272.69
13251	09/19/18	10011111.3	CMHC - West Shore FSA	272.69
RT4	09/30/18		To record payroll transactions per bank statement.	19,087.74
RT5	09/30/18		To record SHWF debit for payment of health insurance per bank statement.	10,322.20
RT6	09/30/18		To record MERS contribution per bank statement.	2,208.72
RT7	09/30/18		To record AFLAC debit per bank statement.	487.98
			Total	<u>127,028.84</u>
			Statement Total	<u>127,028.84</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>263,395.91</u></u>
Reconciled Bank Information				
			Ending Bank Balance	263,395.91
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
8056	11/02/16			202.00
8075	11/02/16			84.00
8386	04/03/17			4.50
8491	05/11/17		Northern Fire & Safety	469.00
8509	06/01/17			183.08
8611	07/20/17			76.00
8625	07/20/17			91.00
8983	01/04/18	10012114		284.00
9250	05/01/18	10012114		475.00
9318	06/05/18	10012114		45.00
9432	08/01/18	10011122		34.00
9505	09/10/18	10012114		336.00
13150	03/08/17		United Steel Workers	3.00
13246	08/22/18	10012117.6	United Steel Workers	3.00
13249	09/06/18	10012117.6	United Steel Workers of America	3.00
13250	09/06/18	10012117.9	United Steel Workers of America	69.17
13252	09/19/18	10012117.6	United Steel Workers of America	3.00
13253	09/19/18	10012117.9	United Steel Workers of America	67.38
			Total	<u>2,432.13</u>
			Reconciled Bank Balance	<u><u>260,963.78</u></u>

Bank Account Reconciliation Summary

Manistee Housing Commission
Bank Account Reconciliation Worksheet

Public Housing Checking

September 1, 2018 - September 30, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	272,501.64
			+ Cleared Deposits & Additions	117,923.11
			- Cleared Checks & Payments	<u>127,028.84</u>
			Ending Bank Balance	263,395.91
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>2,432.13</u>
			Reconciled Bank Balance	<u><u>260,963.78</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	260,963.78
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>260,963.78</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

September 1, 2018 - September 30, 2018

General Ledger

Balance per General Ledger (Account 10011111.3) at 09/01/18	9,193.74
Activity for the month:	
Total Debits (Deposits and Additions)	545.94
Total Credits (Checks and Payments)	<u>(308.94)</u>
Unadjusted General Ledger Balance at 09/30/18	9,430.74
Total Adjustments	<u>0.00</u>
Reconciled General Ledger Balance at 09/30/18	<u><u>9,430.74</u></u>

Bank

Balance per Bank Statement at 09/30/18	9,430.74
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	<u>0.00</u>
Adjusted Bank Balance at 09/30/18	<u><u>9,430.74</u></u>

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**Manistee Housing Commission
Bank Account Reconciliation Worksheet**

HRA Account

September 1, 2018 - September 30, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	9,193.74
Cleared Deposits & Additions				
144	09/30/18		NOW/Sweep Interest	0.56
13248	09/06/18		CMHC - West Shore FSA	272.69
13251	09/19/18		CMHC - West Shore FSA	272.69
			Total	<u>545.94</u>
			Statement Total	<u>545.94</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
RT3	09/30/18		To record HRA transactions per bank statement.	308.94
			Total	<u>308.94</u>
			Statement Total	<u>308.94</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>9,430.74</u></u>
Reconciled Bank Information				
			Ending Bank Balance	9,430.74
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>9,430.74</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	9,193.74
			+ Cleared Deposits & Additions	545.94
			- Cleared Checks & Payments	<u>308.94</u>
			Ending Bank Balance	9,430.74
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>9,430.74</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	9,430.74
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>9,430.74</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

Money Market Savings - 558567
September 1, 2018 - September 30, 2018

General Ledger

Balance per General Ledger (Account 10011111.4) at 09/01/18	53,779.94
Activity for the month:	
Total Debits (Deposits and Additions)	224.51
Total Credits (Checks and Payments)	<u>0.00</u>
Unadjusted General Ledger Balance at 09/30/18	54,004.45
Total Adjustments	<u>0.00</u>
Reconciled General Ledger Balance at 09/30/18	<u><u>54,004.45</u></u>

Bank

Balance per Bank Statement at 09/30/18	54,004.45
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	<u>0.00</u>
Adjusted Bank Balance at 09/30/18	<u><u>54,004.45</u></u>

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**Manistee Housing Commission
Bank Account Reconciliation Worksheet**

Money Market Savings

September 1, 2018 - September 30, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	53,779.94
Cleared Deposits & Additions				
144	09/30/18		NOW/Sweep Interest	9.95
325	09/30/18		To record CKS 9536 & 9552 dated 10/01/2018 that cleared the bank in September.	214.56
			Total	<u>224.51</u>
			Statement Total	<u>224.51</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
			Total	0.00
			Statement Total	<u>0.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>54,004.45</u></u>
Reconciled Bank Information				
			Ending Bank Balance	54,004.45
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>54,004.45</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	53,779.94
			+ Cleared Deposits & Additions	224.51
			- Cleared Checks & Payments	<u>0.00</u>
			Ending Bank Balance	54,004.45
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>54,004.45</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	54,004.45
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>54,004.45</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

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

	1 Month Ended September 30, 2018	1 Month Ended September 30, 2017	9 Months Ended September 30, 2018	9 Months Ended September 30, 2017
Operating Income				
3110 - Dwelling Rental Revenue	\$ 47,415.00	\$ 39,497.00	\$ 406,353.00	\$ 359,681.00
3120 - Tenant Revenue - Excess Utilities	584.60	533.97	4,491.62	6,142.59
3689 - Tenant Revenue - Cable TV	5,335.00	4,860.00	46,327.00	43,109.35
3690 - Tenant Revenue - Other	5,962.00	5,654.38	28,527.18	28,623.74
3401.1 - Operating Grants	0.00	42,399.00	65,986.80	42,399.00
3401.2 - Operating Subsidy	47,325.00	41,466.50	427,275.00	366,976.00
3610 - Interest Income	70.60	50.50	528.05	593.33
3690.1 - Other Revenue	2,141.53	14.50	2,650.39	50.75
3690.2 - Gain/Loss-Sale of Fixed Assets	0.00	0.00	0.00	(1,041.79)
3690.4 - Laundry Revenue	0.00	822.10	5,957.67	8,375.63
3690.6 - Fraud Recovery Revenue	206.18	0.00	1,839.02	0.00
3690.7 - Management Fee - DVG	833.00	0.00	7,497.00	10,000.00
3690.8 - Health Ins. Reimb. - Retirees	0.00	0.00	2,497.00	0.00
Total Operating Income	\$ 109,872.91	\$ 135,297.95	\$ 999,929.73	\$ 864,909.60
Operating Expenses				
Routine Expense				
4110 - Administrative Wages	\$ 13,406.55	\$ 13,834.81	\$ 111,457.39	\$ 130,346.14
4130 - Legal Expense	608.27	4,402.95	7,769.84	14,523.95
4150 - Travel Expense	0.00	0.00	0.00	4,286.67
4170 - Accounting Fees	686.88	686.88	6,924.42	6,924.42
4182 - Employee Benefits - Admin	6,808.22	8,744.18	63,457.05	57,595.56
4185 - Telephone	1,581.69	2,552.66	15,656.97	17,957.70
4190.1 - Publications	0.00	0.00	1,354.00	1,444.00
4190.2 - Membership Dues and Fees	0.00	352.38	1,306.38	1,538.76
4190.3 - Admin Service Contracts	2,179.34	4,044.29	35,548.40	44,744.31
4190.4 - Office Supplies	643.22	278.37	5,804.03	5,823.98
4190.5 - Other Sundry-Misc.	934.49	2,510.48	11,755.48	13,623.51
4220 - Rec., Pub., & Other Services	0.00	0.00	326.40	0.00
4221 - Resident Employee Stipend	550.00	1,550.00	4,950.00	7,246.99
4230 - Contract Costs-Cable & Other	5,930.49	5,482.33	53,154.10	49,076.64
4310 - Water & Sewer	5,241.09	5,398.48	43,877.82	44,561.57
4320 - Electricity	8,221.50	12,442.17	87,412.79	77,755.22
4330 - Gas	866.16	1,301.82	24,081.13	19,477.56
4410 - Maintenance Wages	8,675.89	8,285.33	78,199.88	77,764.71
4420 - Materials	1,006.55	3,411.01	26,640.73	35,972.55
4430.01 - Garbage Removal	2,222.66	2,391.63	17,766.90	14,426.84
4430.02 - Heating & Cooling Contracts	505.25	254.47	16,703.89	12,228.13
4430.03 - Snow Removal Contracts	0.00	0.00	200.00	0.00
4430.04 - Elevator Contracts	0.00	7,581.85	14,365.00	13,696.85
4430.05 - Landscape & Grounds Contracts	2,000.00	0.00	4,400.00	350.00
4430.06 - Unit Turnaround Contracts	0.00	1,720.00	7,715.00	15,144.00
4430.07 - Electrical Contracts	869.52	0.00	2,962.47	1,457.42
4430.08 - Plumbing Contracts	225.00	0.00	5,015.22	850.00
4430.09 - Extermination Contracts	1,754.00	8,553.00	13,065.00	23,743.00
4430.11 - Routine Maintenance Contracts	0.00	248.26	2,619.95	3,329.86
4430.12 - Miscellaneous Contracts	867.56	900.00	6,080.82	9,556.54

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

	1 Month Ended September 30, 2018	1 Month Ended September 30, 2017	9 Months Ended September 30, 2018	9 Months Ended September 30, 2017
4433 - Employee Benefits - Maint.	5,373.79	6,048.88	50,914.04	52,281.03
4440 - Staff Training-Maintenance	0.00	0.00	409.00	0.00
4441 - Staff Travel-Maintenance	0.00	0.00	0.00	35.64
4510 - Insurance	9,028.93	7,220.08	64,276.49	59,947.55
4520 - Payment in Lieu of Taxes	2,740.00	3,290.00	24,660.00	29,610.00
4570 - Collection Losses	0.00	0.00	41,394.93	9,964.63
4580 - Interest Expense	5,812.38	11,939.09	52,962.49	60,678.44
Total Routine Expense	\$ 88,739.43	\$ 125,425.40	\$ 905,188.01	\$ 917,964.17

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

	1 Month Ended September 30, 2018	1 Month Ended September 30, 2017	9 Months Ended September 30, 2018	9 Months Ended September 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	<u>\$ 88,739.43</u>	<u>\$ 125,425.40</u>	<u>\$ 905,188.01</u>	<u>\$ 917,964.17</u>
Operating Income (Loss)	<u>\$ 21,133.48</u>	<u>\$ 9,872.55</u>	<u>\$ 94,741.72</u>	<u>\$ (53,054.57)</u>
Depreciation Expense				
4800 - Depreciation - Current Year	\$ 25,210.00	\$ 24,750.00	\$ 226,890.00	\$ 222,750.00
Total Depreciation Expense	<u>\$ 25,210.00</u>	<u>\$ 24,750.00</u>	<u>\$ 226,890.00</u>	<u>\$ 222,750.00</u>
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,009.75
Total Surplus Credits & Charges	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 1,009.75</u>
Capital Expenditures				
7510 - Principal Payments - EPC	\$ 3,311.19	\$ 5,639.77	\$ 27,039.23	\$ 25,544.67
7511 - Principal Payments - F150	412.65	388.87	3,641.38	3,431.54
7520 - Replacement of Equipment	0.00	0.00	7,673.00	8,986.60
7530 - Cash Proceeds-Sale of Equipment	0.00	0.00	0.00	(487.00)
7540 - Betterments and Additions	(19,585.00)	(1,292.11)	13,160.00	23,731.90
7590 - Operating Expenditures-Contra	15,861.16	(4,736.53)	(51,513.61)	(61,207.71)
Total Capital Expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
HUD Net Income (Loss)	<u><u>\$ 36,994.64</u></u>	<u><u>\$ 5,136.02</u></u>	<u><u>\$ 43,228.11</u></u>	<u><u>\$ (115,759.03)</u></u>

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 September 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 September 30, 2018**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA	\$	54,993.08
---------------------	----	-----------

Total Cash		54,993.08
-------------------	--	-----------

Receivables

1122 - Tenants Accounts Receivable		(4.99)
------------------------------------	--	--------

1122.1 - Allowance for Doubtful Accounts-TAR		(1,875.62)
--	--	------------

1129.4 - Interfund Receivable - P/H		935.90
-------------------------------------	--	--------

Total Receivables		(944.71)
--------------------------	--	----------

Other Current Assets

Total Other Current Assets		0.00
-----------------------------------	--	------

TOTAL CURRENT ASSETS		54,048.37
-----------------------------	--	-----------

Fixed Assets

1400.7 - Buildings		373,231.29
--------------------	--	------------

1400.98 - Accumulated Depreciation-DVG		(104,321.81)
--	--	--------------

Total Fixed Assets		268,909.48
---------------------------	--	------------

TOTAL ASSETS	\$	322,957.85
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**Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of September 30, 2018**

LIABILITIES AND EQUITY

LIABILITIES

Current Liabilities

2111 - Vendors and Contractors	\$ 153.88
2114 - Tenant Security Deposits	<u>1,391.00</u>
Total Current Liabilities	1,544.88

Noncurrent Liabilities

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

TOTAL LIABILITIES	<u>501,544.88</u>
--------------------------	--------------------------

EQUITY

2806.4 - Invested in Capital Assets-DVG	<u>(223,035.52)</u>
---	---------------------

Unrestricted Net Assets

2806 - Unrestricted Net Position	51,223.44
Current Year Profit/(Loss)	<u>(6,774.95)</u>
Total Unrestricted Net Assets	44,448.49

TOTAL EQUITY	<u>(178,587.03)</u>
---------------------	----------------------------

TOTAL LIABILITIES/EQUITY	<u><u>\$ 322,957.85</u></u>
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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 9 Months Ended September 30, 2018

	1 Month Ended	9 Months Ended
	<u>September 30, 2018</u>	<u>September 30, 2018</u>
Operating Revenue		
3110 - Dwelling Rental Revenue	\$ 1,508.00	\$ 12,357.00
Total Operating Revenue	1,508.00	12,357.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	1,224.36
4172 - Management Fees	833.00	7,497.00
Total Administration	961.54	8,721.36
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	961.54	11,076.95
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	8,055.00
Total Depreciation Expense	895.00	8,055.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	\$ 546.46	\$ 1,280.05

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Manistee Housing Commission
DVG Cash Disbursements Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/10/18	2673	20011111	H.A.A.S., Inc.	(128.54)
09/10/18	2673	20014170	H.A.A.S., Inc.	128.54
09/10/18	2674	20011111	Manistee Housing Commission	(833.00)
09/10/18	2674	20014172	Manistee Housing Commission	833.00
Transaction Balance				<u>0.00</u>

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Manistee Housing Commission

DVG Cash Receipts Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/30/18	109	20011111	September Cash Receipts	1,508.00
09/30/18	109	20011122	September TAR Collections	(1,508.00)
Transaction Balance				<u>0.00</u>

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Manistee Housing Commission

DVG Journal Entry Journal

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	Amount
09/30/18	510	20011122	To record charges to tenants per Sept 2018 Statement of Operations.	1,508.00
09/30/18	510	20013110	To record charges to tenants per Sept 2018 Statement of Operations.	(1,508.00)
09/30/18	DVG1	20014800	To record estimated depreciation expense.	895.00
09/30/18	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
09/30/18	RT1	20019996	To record units leased.	3.00
09/30/18	RT1	20019997	To record units leased.	(3.00)
Transaction Balance				<u><u>0.00</u></u>

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Manistee Housing Commission

General Ledger

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			54,446.62		
09/10/18	2673	2	H.A.A.S., Inc.		(128.54)	
09/10/18	2674	2	Manistee Housing Commission		(833.00)	
09/30/18	109	1	September Cash Receipts		<u>1,508.00</u>	
			Totals for 20011111		<u>546.46</u>	<u>54,993.08</u>
20011122	Tenants Accounts Receivable			(4.99)		
09/30/18	109	1	September TAR Collections		(1,508.00)	
09/30/18	510	3	To record charges to tenants per Sept 2018 Statement of Operations.		<u>1,508.00</u>	
			Totals for 20011122		<u>0.00</u>	<u>(4.99)</u>
20011122.1	Allowance for Doubtful Accounts-TAR			(1,875.62)		
			Totals for 20011122.1		<u>0.00</u>	<u>(1,875.62)</u>
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		<u>0.00</u>	<u>935.90</u>
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		<u>0.00</u>	<u>373,231.29</u>
20011400.98	Accumulated Depreciation-DVG			(103,426.81)		
09/30/18	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		<u>(895.00)</u>	<u>(104,321.81)</u>
20012111	Vendors & Contractors			(153.88)		
			Totals for 20012111		<u>0.00</u>	<u>(153.88)</u>
20012114	Tenant Security Deposits			(1,391.00)		
			Totals for 20012114		<u>0.00</u>	<u>(1,391.00)</u>
20012130	Forgiveable Note - MSHDA			(500,000.00)		
			Totals for 20012130		<u>0.00</u>	<u>(500,000.00)</u>
20012806	Unrestricted Net Assets			(51,223.44)		
			Totals for 20012806		<u>0.00</u>	<u>(51,223.44)</u>
20012806.4	Invested in Capital Assets-DVG			223,035.52		
			Totals for 20012806.4		<u>0.00</u>	<u>223,035.52</u>
20013110	Dwelling Rental			(10,849.00)		
09/30/18	510	3	To record charges to tenants per Sept 2018 Statement of Operations.		(1,508.00)	
			Totals for 20013110		<u>(1,508.00)</u>	<u>(12,357.00)</u>
20014170	Accounting Fees			1,095.82		
09/10/18	2673	2	H.A.A.S., Inc.		128.54	
			Totals for 20014170		<u>128.54</u>	<u>1,224.36</u>
20014172	Management Fees			6,664.00		
09/10/18	2674	2	Manistee Housing Commission		833.00	
			Totals for 20014172		<u>833.00</u>	<u>7,497.00</u>
20014430.02	Heating & Cooling Contracts			454.63		
			Totals for 20014430.02		<u>0.00</u>	<u>454.63</u>
20014570	Collection Losses			1,875.62		
			Totals for 20014570		<u>0.00</u>	<u>1,875.62</u>

Manistee Housing Commission

General Ledger

September 1, 2018 - September 30, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20014590	General Expense			25.34		
			Totals for 20014590		<u>0.00</u>	<u>25.34</u>
20014800	Depreciation - Current Year			7,160.00		
09/30/18	DVG1	3	To record estimated depreciation expense.		<u>895.00</u>	
			Totals for 20014800		<u>895.00</u>	<u>8,055.00</u>
20019996	Unit Months Leased			24.00		
09/30/18	RT1	3	To record units leased.		<u>3.00</u>	
			Totals for 20019996		<u>3.00</u>	<u>27.00</u>
20019997	Unit Months Leased - Contra			(24.00)		
09/30/18	RT1	3	To record units leased.		<u>(3.00)</u>	
			Totals for 20019997		<u>(3.00)</u>	<u>(27.00)</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period					<u>(348.54)</u>	
Year-to-Date					<u>(6,774.95)</u>	

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

DVG Checking - 0610226573
September 1, 2018 - September 30, 2018

General Ledger

Balance per General Ledger (Account 20011111) at 09/01/18	54,446.62
Activity for the month:	
Total Debits (Deposits and Additions)	1,508.00
Total Credits (Checks and Payments)	<u>(961.54)</u>
Unadjusted General Ledger Balance at 09/30/18	54,993.08
Total Adjustments	<u>0.00</u>
Reconciled General Ledger Balance at 09/30/18	<u><u>54,993.08</u></u>

Bank

Balance per Bank Statement at 09/30/18	54,993.08
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	<u>0.00</u>
Adjusted Bank Balance at 09/30/18	<u><u>54,993.08</u></u>

Manistee Housing Commission
Bank Account Reconciliation Worksheet

DVG Checking

September 1, 2018 - September 30, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	54,446.62
Cleared Deposits & Additions				
109	09/30/18	20011122	September Cash Receipts	1,508.00
			Total	<u>1,508.00</u>
			Statement Total	<u>1,508.00</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
2673	09/10/18	20014170	H.A.A.S., Inc.	128.54
2674	09/10/18	20014172	Manistee Housing Commission	833.00
			Total	<u>961.54</u>
			Statement Total	<u>961.54</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>54,993.08</u></u>
Reconciled Bank Information				
			Ending Bank Balance	54,993.08
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>54,993.08</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	54,446.62
			+ Cleared Deposits & Additions	1,508.00
			- Cleared Checks & Payments	<u>961.54</u>
			Ending Bank Balance	54,993.08
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>54,993.08</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	54,993.08
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>54,993.08</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending September, 2018

Prepared October 10, 2018 by Financial Analyst

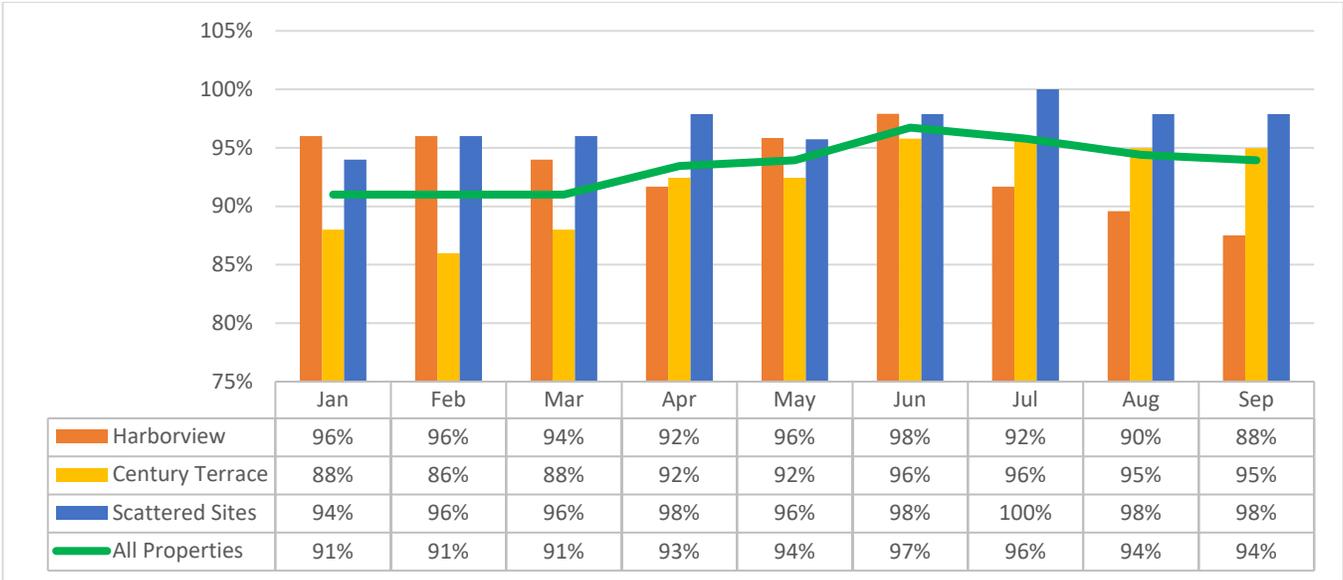
<u>Tenant Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
Beginning PH Balance				\$ 52,603.60
Increases to PH				
[REDACTED]	9/24/2018	New Tenant	\$ 200.00	\$ 200.00
[REDACTED]	9/28/2018	New Tenant	\$ 225.00	\$ 425.00
Total Increases to PH			\$ 425.00	\$ 425.00
Decreases to PH				
[REDACTED]	9/28/2018	Transfer Against Owed	\$ (338.00)	\$ (338.00)
[REDACTED]	9/28/2018	Refund of Security Deposit	\$ (135.00)	\$ (473.00)
[REDACTED]	9/7/2018	Refund of Security Deposit	\$ (336.00)	\$ (809.00)
[REDACTED]	9/7/2018	Transfer Against Owed	\$ (109.00)	\$ (918.00)
[REDACTED]	9/7/2018	Transfer Against Owed	\$ (253.00)	\$ (1,171.00)
[REDACTED]	9/28/2018	Transfer Against Owed	\$ (107.00)	\$ (1,278.00)
Total Decreases to PH			\$ (1,278.00)	\$ (1,278.00)
Net Increase (Decrease) to PH			\$ (853.00)	\$ (853.00)
Ending PH Balance				\$ 51,750.60
Beginning DVG Balance				
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				\$ 53,141.50
Account Balance September 30, 2018				\$ 53,789.89
Difference				\$ (648.39)
				(From SD to PH)
				From PH to SD

SD Owes PH \$648.39

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Public Housing Occupancy

All Properties Monthly Occupancy Rate 2018



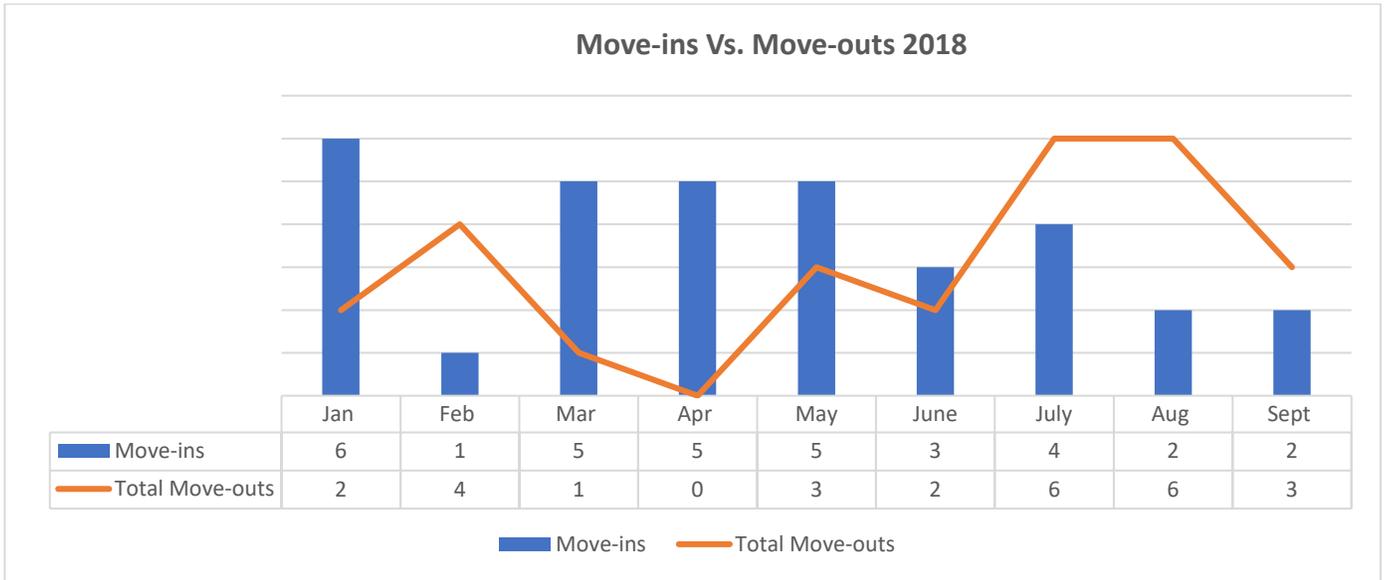
Hud’s goal for Public Housing Authorities is to be at an overall 97% occupancy rate. We have had a strong year so far, hitting 97% in June and 96% in July.

The 214 public housing units of CMHC consists of:

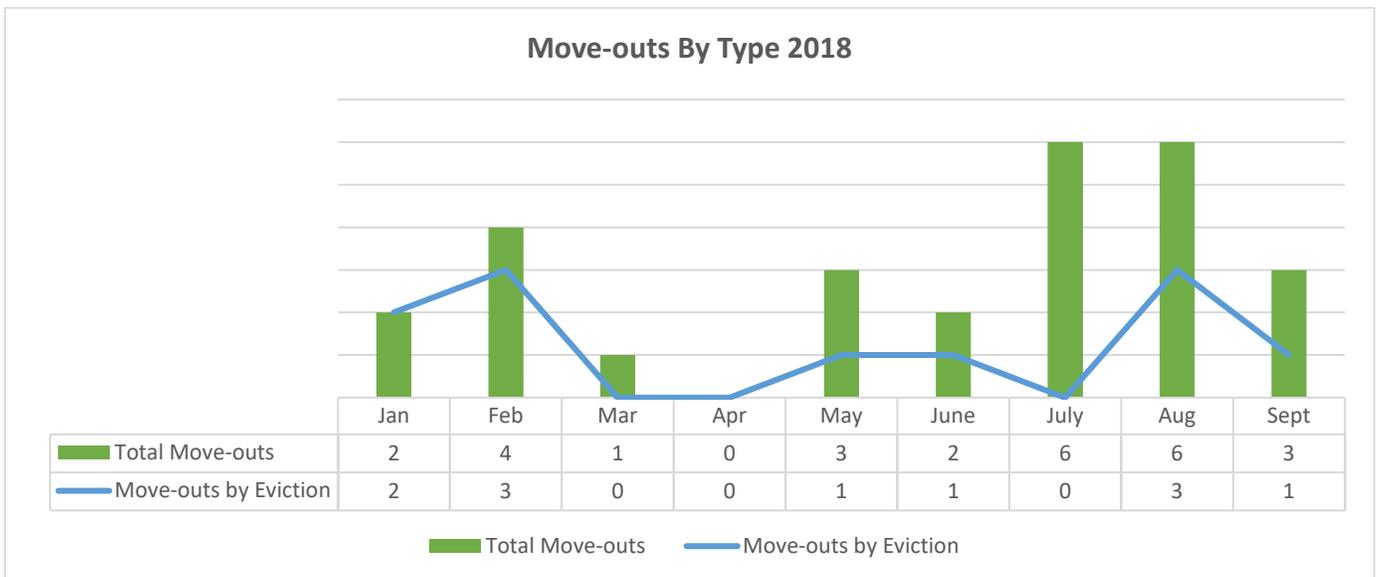
- Near Elderly, Elderly & Disabled
 - Century Terrace 119 units
 - Harborview 48 units
- General Population
 - Family homes [scattered sites] 47 units

Our goal is to limit the number of move-outs and increase the number of move-outs. Thus far in 2018, we have had five months in which move-ins have been greater than move-outs:

- January +4 move-ins versus move-outs
- March +4 move-ins versus move-outs
- April +5 move-ins versus move-outs
- May +2 move-ins versus move-outs
- June +1 move-ins versus move-outs

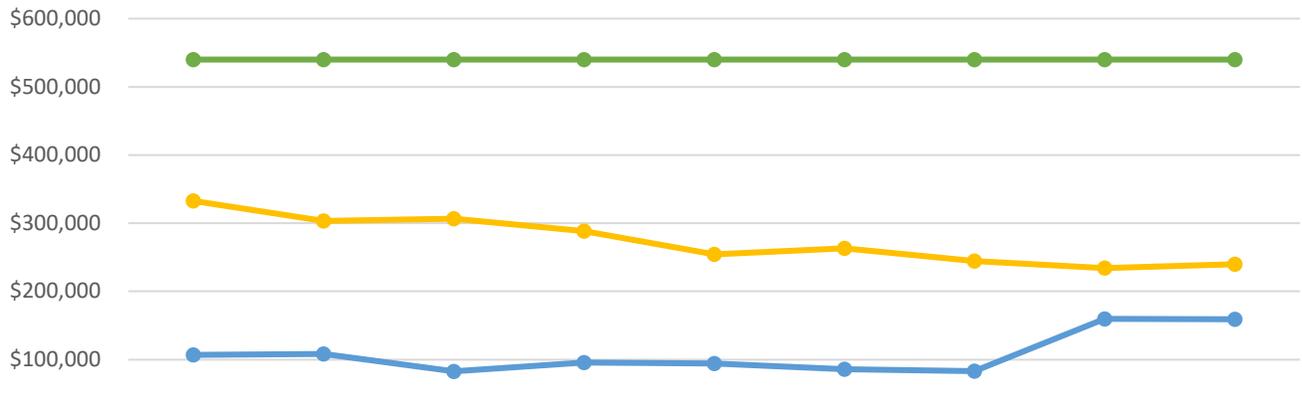


The next chart, move-outs by type, tracks move-outs initiated by a resident versus move-outs initiated by CMHC [evictions]. The chart shows that the majority of our move-outs [16] are resident initiated, while 11 are by evictions.



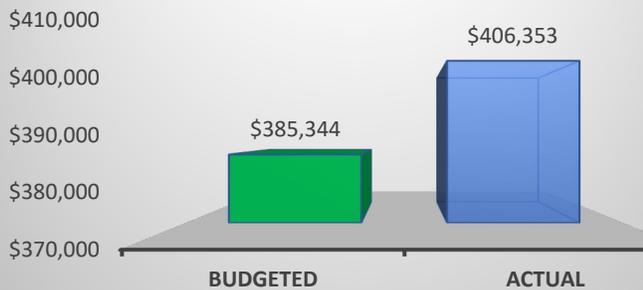
Financial Dashboards

Operating Reserve Tracking 2018



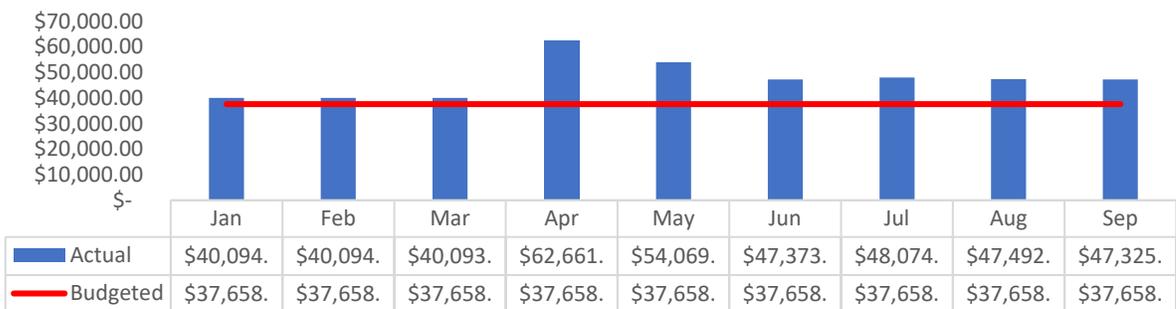
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2018	\$106,999	\$108,425	\$82,783	\$95,468	\$94,469	\$85,876	\$83,013	\$159,736	\$158,888
2017	\$332,667	\$303,157	\$306,690	\$288,219	\$254,125	\$263,004	\$244,674	\$234,164	\$239,689
GOAL	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000

Rental Income Year-to-Date Thru September 2018



- Operating reserves have increased by \$75,875 between June and September. The increase is the result of increased funding from HUD for the public housing program
- It is anticipated that the current level of funding from HUD will continue through the end of the year and all of 2019.

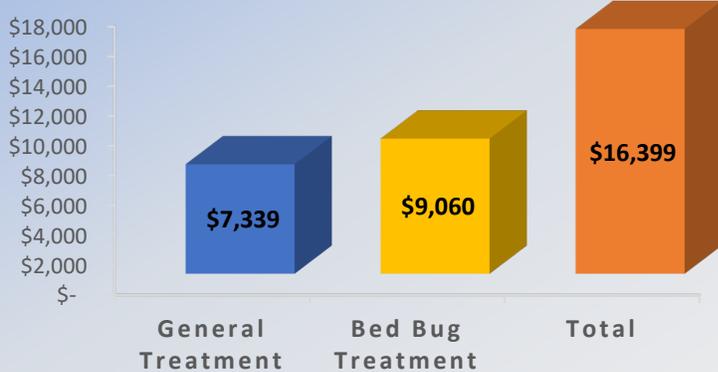
Operating Subsidy Received 2018



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Actual	\$40,094.	\$40,094.	\$40,093.	\$62,661.	\$54,069.	\$47,373.	\$48,074.	\$47,492.	\$47,325.
Budgeted	\$37,658.	\$37,658.	\$37,658.	\$37,658.	\$37,658.	\$37,658.	\$37,658.	\$37,658.	\$37,658.

■ Actual — Budgeted

**Pest Management Costs Year to Date
October 2018**

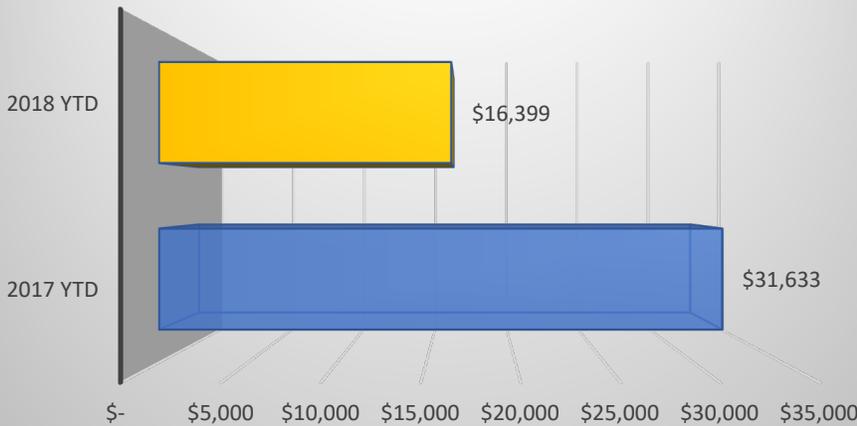


We have spent \$15,234 less through October 2018 than the same period in 2017.

A \$15, 234 reduction in pest management expense and not reduction in service. The reduction in expense is due to:

- Renegotiated pricing structure with Griffin in February 2018
- Consistent, ongoing of pest management treatment application
- Resident efforts to keep their units uninventing to pest

**Pest Management Expense Comparison YTD
2017 vs. 2018 [YTD is October]**



Please refer to the financial statements included with the meeting packet for more details about CMHC's finances.

Resolutions for Consideration

Pending Receipt of Commitment Letter from RAD

Resolution No.	Consent Agenda	Resolution Title	Resolution Attachments	Executive Director Discussion & Recommendations

Notices and General Information

None