City of Manistee Housing Commission

273 6th Avenue • Manistee, Michigan 49660

Tuesday, April 23, 2019
Community Room – Harborview
4:00 PM

1. **Call to Order/Roll Call** [1]

2. **Amendments to Agenda**

3. **Opening of Sealed Bids for Sale of 2009 Ford F150**

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 – March 12, 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	December 31, 2018
2.	Public Housing Bank Reconciliation	December 31, 2018
3.	Public Housing Current Year vs. Prior Year	December 31, 2018
4.	Public Housing Financial Statement	January 31, 2019
5.	Public Housing Bank Reconciliation	January 31, 2019
6.	Public Housing Current Year vs. Prior Year	January 31, 2019
7.	Public Housing Financial Statement	February 28, 2019
8.	Public Housing Bank Reconciliation	February 28, 2019
9.	Public Housing Current Year vs. Prior Year	February 28, 2019

ii. Domestic Violence Grant Program*

1. Domestic Violence Grant Program Financial Statement December 31, 2018
2. Domestic Violence Grant Program Bank Reconciliation December 31, 2018
3. Domestic Violence Grant Program Financial Statement January 31, 2019
4. Domestic Violence Grant Program Bank Reconciliation January 31, 2019
5. Domestic Violence Grant Program Financial Statement February 28, 2019
6. Domestic Violence Grant Program Bank Reconciliation February 28, 2019

iii. Security Deposits Reconciliation*

1. Security Deposit Reconciliation December 31, 2018
2. Security Deposit Reconciliation January 31, 2019
3. Security Deposit Reconciliation February 28, 2019

c. Resolutions

*Consent Agenda resolutions are matters of compliance with the U.S. Department of Housing and Urban Development or 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. Resolution 2019-03 Authorization to Lease a 2019 Heavy Duty Pick-up Truck

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*
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
   i. From Mr. Douglas Gordon, Director Office of Public Housing, Detroit Field Office concerning payment of City of Manistee Inspection fees. [Attached]

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. Regular Commission Meeting
May 28, 2019, 4:00 PM
Harborview Community Room

Meeting Minutes
March 12, 2019
Regular Meeting

Meeting Start Time: 4:09 P.M.

Roll Call:

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

Housing Commission Staff Present:

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

Others Present:

- None

Public Comment on Agenda Related Items:

- None

Amendments to the Agenda:

- None

DRAFT

Consent Agenda:

A. Approval of Minutes
   i. Regular Meeting – January 22, 2019
B. Financial Reports
   i. Public Housing Financial Statements*
      i. Public Housing Financial Statement, November 30, 2018
      ii. Public Housing Bank Reconciliation, November 30, 2018
      iii. Public Housing Current Year vs. Prior Year, November 30, 2018
   ii. Domestic Violence Grant Program*
      i. Domestic Violence Grant Program Financial Statement, November 30, 2018
      ii. Domestic Violence Bank Reconciliation, November 30, 2018
   iii. Security Deposits Reconciliation*
      i. Security Deposit Reconciliation, November 30, 2018
C. Resolutions
   i. None

Consent Agenda		**Motioned By: Treasurer McDougall**		**Second By: Commissioner Bond**
Commissioner	**Yes**	**No**	**Absent**	**Results**
Dale Priester	☒	☐	☐	☒ **Approved** ☐ **Not Approved**
Doug Parkes	☒	☐	☐	
James Bond	☒	☐	☐	
Krista McDougall	☒	☐	☐	
Kelly Tomaszewski	☐	☐	☒	

Old Business:

- None

New Business:

Resolution # 2019-02	**Title: Authorization to Execute Contract for RAD Development Partner**		**Motion By: Commissioner Bond**	**Second By: Treasurer McDougall**
Commissioner	**Yes**	**No**	**Absent**	**Results**
Dale Priester	☒	☐	☐	☒ **Approved** ☐ **Not Approved**
Doug Parkes	☒	☐	☐	
James Bond	☒	☐	☐	
Krista McDougall	☒	☐	☐	
Kelly Tomaszewski	☐	☐	☒	

Executive Director's Report:

- Executive Director, Clinton McKinven-Copus reviewed the prepared report.
- Discussed with Commissioners the need to repair or replace the Ford F150 Maintenance truck

Other Staff Reports:

- None

Finances:

- Approved with Consent Agenda

Committee Reports:

- None

Communications:

- Shared a card received from LuAnn Strauch thanking the Commission for the flower arrangement sent to her upon the death of her mother.

Public Comment:

- None

Commissioner Report/Comments:

- None

Meeting Adjourned

Adjournment **Time: 4:38 PM**			**Motion By:** **Vice-President Parkes**	**Second By:** **Treasurer McDougall**
Commissioner	**Yes**	**No**	**Absent Excused**	**Absent Non-Excused**
Dale Priester	☒	☐	☐	☐
Doug Parkes	☒	☐	☐	☐
James Bond	☒	☐	☐	☐
Krista McDougall	☒	☐	☐	☐
Kelly Tomaszewski	☐	☐	☒	☐

☒ **Approved**

☐ **Not Approved**

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 December 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

I. Financial Statements
II. Journal Register
III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Acct Specialists, Inc.

DOCUMENT REDACTED
PER FEDERAL PRIVACY ACT
ALL PERSONALLY IDENTIFYING INFORMATION
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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of December 31, 2018

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	306,640.70
1111.3 - HRA Account		10,682 93
1111.4 - Money Market Savings		55,042.30
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		372,665.93
Receivables		
1122 - Tenants Accounts Receivable		8,005.74
1122.1 - Allowance for Doubtful Accounts-TAR		(2,677.60)
1125 - Accounts Receivable - HUD		7,665.00
1129 - Accounts Receivable-Other		1,915.50
Total Receivables		14,908.64
Other Current Assets		
1211 - Prepaid Insurance		18,339.48
1290 - Other Prepaid Expenses		13,226.84
Total Other Current Assets		31,566.32
TOTAL CURRENT ASSETS		419,140.89
NONCURRENT ASSETS		
Fixed Assets		
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,433,574.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		268,877.30
1400.9 - Furn., Equip., Mach.-Admin		326,362.25
1400.95 - Accumulated Depreciation-ALL		(8,515,351.76)
Total Fixed Assets		2,629,581.46
Other Noncurrent Assets		
1701 - Deferred Outflows		11,920 96
Total Other Noncurrent Assets		11,920 96
TOTAL NONCURRENT ASSETS		2,641,502.42
TOTAL ASSETS	$	3,060,643.31

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

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	45,417.73
2114 - Tenant Security Deposits		49,311 00
2117.12 - FSA Withheld		1,268.84
2117.13 - MERS HCSP Withheld		70.00
2117.14 - AFLAC Pre-Tax		487.98
2117.5 - Pension Withheld		1,304.31
2117.9 - Union Dues Withheld		62.95
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		43,431.73
2133 - Capital Lease - 2016 F250 - Current		5,190.74
2135 - Accrued Wages/Payroll Taxes Payable		7,165.09
2135.1 - Accrued Comp. Absences-Current		24,696.77
2137 - Payments in Lieu of Taxes		33,669 00
2240 - Tenants Prepaid Rent		3,359.43
Total Current Liabilities		216,371.47
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,020,616.92
2135.3 - Accrued Comp. Absences-Non Current		13,536.18
2138 - Net Pension Liability		7,748.00
2139 - Capital Lease - 2016 F250 - Non Current		6,937.76
2701 - Deferred Inflows		10,600 00
Total Noncurrent Liabilities		1,059,438.86
TOTAL LIABILITIES		1,275,810.33
EQUITY		
2806.1 - Invested in Capital Assets		1,553,404.31
Unrestricted Net Assets		
2806 - Unrestricted Net Position		364,511.75
2820.00 - HUD Operating Reserve - Memo		231,428.67
2820.01 - HUD Operating Reserve-Contra		(231,428.67)
Current Year Profit/Loss - Public Housing/CFP		(133,083.08)
Total Unrestricted Net Assets		231,428.67
TOTAL EQUITY		1,784,832.98
TOTAL LIABILITIES/EQUITY	$	3,060,643.31

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018	BUDGET	VARIANCE
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 49,648.00	$ 555,702.00	$ 513,792	$ (41,910.00)
3120 - Tenant Revenue - Excess Utilities	557.06	6,076.51	10,000	3,923.49
3689 - Tenant Revenue - Cable TV	5,616.00	62,756.00	71,712	8,956.00
3690 - Tenant Revenue - Other	3,391.20	35,682.26	34,500	(1,182.26)
Total Tenant Rental Revenue	59,212.26	660,216.77	630,004	(30,212.77)
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	65,986.80	42,399	(23,587.80)
3401.2 - Operating Subsidy	54,024.00	578,228.00	492,000	(86,228.00)
Total HUD PHA Grant Revenue	54,024.00	644,214.80	534,399	(109,815.80)
Other Revenue				
3610 - Interest Income	84.19	767.82	1,100	332.18
3690.1 - Other Revenue	0.00	3,925.03	3,000	(925.03)
3690.4 - Laundry Revenue	0.00	10,438.32	11,350	911.68
3690.6 - Fraud Recovery Revenue	206.18	2,251.38	5,000	2,748.62
3690.7 - Management Fee - DVG	833.00	9,996.00	10,000	4.00
3690.8 - Restitution Income	0.00	2,497.00	0	(2,497.00)
Total Other Revenue	1,123.37	29,875.55	30,450	574.45
Total Operating Revenue	114,359.63	1,334,307.12	1,194,853	(139,454.12)
Operating Expenses				
Administration				
4110 - Administrative Wages	15,258.03	160,355.43	159,881	(474.43)
4130 - Legal Expense	92.45	9,506.10	15,000	5,493.90
4140 - Staff Training	0.00	0.00	2,400	2,400.00
4170 - Accounting Fees	889.38	9,259.56	9,600	340.44
4171 - Auditing	0.00	8,750.00	8,760	10.00
4182 - Employee Benefits - Admin	14,988.75	92,058.57	77,268	(14,790.57)
4185 - Telephone	2,323.06	21,478.85	22,800	1,321.15
4190.1 - Publications	224.00	1,578.00	1,000	(578.00)
4190.2 - Membership Dues and Fees	0.00	1,721.38	1,800	78.62
4190.3 - Admin Service Contracts	3,393.12	46,007.74	58,000	11,992.26
4190.4 - Office Supplies	951.88	7,844.82	8,400	555.18
4190.5 - Other Sundry-Misc.	(515.23)	14,669.22	16,800	2,130.78
Total Administration	37,605.44	373,229.67	381,709	8,479.33
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	326.40	50	(276.40)
4221 - Resident Employee Stipend	550.00	6,600.00	6,600	0.00
4230 - Contract Costs-Cable & Other	5,927.17	70,939.87	71,168	228.13
Total Tenant Services	6,477.17	77,866.27	77,818	(48.27)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018	BUDGET	VARIANCE
Utilities				
4310 - Water & Sewer	3,991.70	57,157.97	58,800	1,642.03
4320 - Electricity	9,736.61	112,971.86	98,000	(14,971.86)
4330 - Gas	6,705.80	32,652.58	28,800	(3,852.58)
Total Utilities	20,434.11	202,782.41	185,600	(17,182.41)
Ordinary Maint. & Operations				
4410 - Maintenance Wages	9,382.47	107,829.70	105,000	(2,829.70)
4420 - Materials	3,603.92	36,572.25	50,000	13,427.75
4430.01 - Garbage Removal	1,461.96	22,679.30	18,000	(4,679.30)
4430.02 - Heating & Cooling Contracts	(2,599.41)	15,573.17	18,000	2,426.83
4430.03 - Snow Removal Contracts	0.00	200.00	100	(100.00)
4430.04 - Elevator Contracts	(2,305.96)	15,933.00	11,700	(4,233.00)
4430.05 - Landscape & Grounds Contracts	700.00	6,000.00	500	(5,500.00)
4430.06 - Unit Turnaround Contracts	(300.00)	9,156.00	10,000	844.00
4430.07 - Electrical Contracts	663.17	3,860.03	2,000	(1,860.03)
4430.08 - Plumbing Contracts	0.00	5,676.35	1,500	(4,176.35)
4430.09 - Extermination Contracts	1,574.00	18,974.00	12,000	(6,974.00)
4430.11 - Routine Maintenance Contracts	0.00	3,197.85	4,800	1,602.15
4430.12 - Miscellaneous Contracts	803.04	8,337.40	10,800	2,462.60
4433 - Employee Benefits - Maint.	9,757.85	71,204.35	69,600	(1,604.35)
4440 - Staff Training-Maintenance	0.00	409.00	1,000	591.00
Total Ordinary Maint. & Oper	22,741.04	325,602.40	315,000	(10,602.40)
General Expense				
4510 - Insurance	7,526.20	87,213.89	81,000	(6,213.89)
4520 - Payment in Lieu of Taxes	3,529.00	33,669.00	32,867	(802.00)
4550 - Compensated Absences	5,969.02	5,969.02	1,200	(4,769.02)
4570 - Collection Losses	(14,649.39)	26,745.54	16,800	(9,945.54)
4580 - Interest Expense	5,752.97	70,281.03	70,280	(1.03)
Total General Expense	8,127.80	223,878.48	202,147	(21,731.48)
Total Routine Operating Expenses	95,385.56	1,203,359.23	1,162,274	(41,085.23)
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	95,385.56	1,203,359.23	1,162,274	(41,085.23)
Operating Income (Loss)	18,974.07	130,947.89	32,579	(98,368.89)
Depreciation Expense				
4800 - Depreciation - Current Year	14,592.30	291,902.30	0	(291,902.30)
Total Depreciation Expense	14,592.30	291,902.30	0	(291,902.30)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018	BUDGET	VARIANCE
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	3,364.43	37,079.09	37,080	0.91
7511 - Principal Payments - F150	418.82	4,891.64	4,890	(1.64)
7520 - Replacement of Equipment	0.00	0.00	5,000	5,000.00
7540 - Betterments and Additions	826.18	16,436.18	0	(16,436.18)
7590 - Operating Expenditures-Contra	(4,609.43)	(58,406.91)	(46,970)	11,436.91
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)	$ 14,364.64	$ 72,540.98	$ (14,391)	$ (86,931.98)
GAAP Net Income (Loss)	$ 4,381.77	$ (160,954.41)		

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Manistee Housing Commission
Capital Fund 501-16
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

1016	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	6,314.66	7,264.66
3401.3 - Capital Grants	0.00	8,861.50
Total HUD PHA GRANTS	6,314.66	16,126.16
Total Operating Income	6,314.66	16,126.16
Operating Expenses		
Administration		
4173 - RAD Consulting Fees	6,314.66	6,314.66
Total Administration	6,314.66	6,314.66
Ordinary Maint. & Operations		
4430.02 - Heating & Cooling Contracts	0.00	950.00
Total Ordinary Maint. & Oper	0.00	950.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
4800 - Depreciation - Current Year	11,360.28	11,360.28
Total Depreciation Expense	11,360.28	11,360.28
Total Operating Expenses	17,674.94	18,624.94
Net Income/(Loss)	(11,360.28)	(2,498.78)

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

1017	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	8,905.34	79,171.92
3401.3 - Capital Grants	0.00	32,424.50
Total HUD PHA GRANTS	8,905.34	111,596.42
Total Operating Income	8,905.34	111,596.42
Operating Expenses		
Administration		
4110 - Administrative Wages	0.00	19,693.00
4173 - RAD Consulting Fees	1,240.34	26,615.08
4182 - Employee Benefits - Admin	0.00	1,506.00
4190.3 - Admin Service Contracts	2,990.00	20,720.96
4190.5 - Other Sundry-Misc.	0.00	2,861.88
Total Administration	4,230.34	71,396.92
Ordinary Maint. & Operations		
4430.02 - Heating & Cooling Contracts	4,675.00	4,675.00
4430.12 - Miscellaneous Contracts	0.00	3,100.00
Total Ordinary Maint. & Oper	4,675.00	7,775.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
4800 - Depreciation - Current Year	2,054.39	2,054.39
Total Depreciation Expense	2,054.39	2,054.39
Total Operating Expenses	10,959.73	81,226.31
Net Income/(Loss)	(2,054.39)	30,370.11

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Manistee Housing Commission
Capital Fund 501-18
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

1018	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018
Operating Income		
Revenues - HUD PHA GRANTS		
Total HUD PHA GRANTS	0.00	0.00
Total Operating Income	0.00	0.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission

Capital Fund 501-16

Program ID: MI28P078501-16 **1516**	1 Month Ended December 31, 2018	Cumulative December 31, 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	0.00	72,080.00	72,080	0.00
A & E				
1430 - A & E Fees	0.00	16,110.00	15,000	(1,110.00)
Total A & E Fees	0.00	16,110.00	15,000	(1,110.00)
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	6,314.66	70,323.50	109,918	39,594.50
1460.99 - Dwelling Structures-Soft Costs	0.00	30,982.50	0	(30,982.50)
Total Dwelling Structures	6,314.66	101,306.00	109,918	8,612 00
Dwelling Equipment				
1465 - Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Total Dwelling Equipment	0.00	6,027.00	0	(6,027.00)
Nondwelling Structures				
1470 - Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Total Nondwelling Structures	0.00	1,475.00	0	(1,475.00)
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Nondwelling Equipment	0.00	15,000.00	15,000	0.00
Total Capital Funds Expended	$ 6,314.66	$ 211,998.00	$ 211,998	$ 0.00
1600 - CFP Funding	6,314.66	211,998.00	211,998	0.00
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID: MI28P078501-17 **1517**	1 Month Ended December 31, 2018	Cumulative December 31, 2018	BUDGET	BALANCE
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399	$ 0.00
1408 - Management Improvement	0.00	20,140.25	25,440	5,299.75
1410 - Administration	0.00	21,199.00	21,199	0.00
Total Administration	0.00	83,738.25	89,038	5,299.75
A & E				
1430 - A & E Fees	2,990.00	14,915.61	15,000	84.39
Total A & E Fees	2,990.00	14,915.61	15,000	84.39
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	5,915.34	58,548.08	112,490	53,941.92
Total Dwelling Structures	5,915.34	58,548.08	112,490	53,941.92
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	$ 8,905.34	$ 157,201.94	$ 216,528	$ 59,326.06
1600 - CFP Funding	8,905.34	157,201.94	216,528	59,326.06
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-18

Program ID: MI28P078501-18 **1518**	1 Month Ended December 31, 2018	Cumulative December 31, 2018	BUDGET	BALANCE
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	0.00	65,986.80	131,973.60	65,986.80
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 - General Capital Activity	0.00	0.00	197,960.40	197,960.40
Total General Capital Activity	0.00	0.00	197,960.40	197,960.40
Total Capital Funds Expended	$ 0.00	$ 65,986.80	$ 329,934 00	$ 263,947.20
1600 - CFP Funding	0.00	65,986.80	329,934 00	263,947.20
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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

Date	Reference	Account	Description	Amount
12/01/18	9674	10011111.2	AmTrust North America Inc	(610.00)
12/01/18	9674	10014510	AmTrust North America Inc	610.00
12/01/18	9675	10011111.2	AT & T Long Distance	(165.04)
12/01/18	9675	10014185	AT & T Long Distance	165.04
12/01/18	9676	10011111.2	AT & T Mobility	(464.57)
12/01/18	9676	10014185	AT & T Mobility	464.57
12/01/18	9677	10011111.2	Blarney Castle Fleet Program	(100.59)
12/01/18	9677	10014420	Blarney Castle Fleet Program	100.59
12/01/18	9678	10011111.2	Byline Bank	(9,055.19)
12/01/18	9678	10012131	Byline Bank	3,364.43
12/01/18	9678	10014580	Byline Bank	5,690.76
12/01/18	9678	10017510	Byline Bank	3,364.43
12/01/18	9678	10017590	Byline Bank	(3,364.43)
12/01/18	9679	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
12/01/18	9679	10014190.3	CDM Mobile Shredding, Inc.	45.00
12/01/18	9680	10011111.2	Consumers Energy	(6,721.91)
12/01/18	9680	10014320	Consumers Energy	6,721.91
12/01/18	9681	10011111.2	Custom Sheet Metal & Heating	(429.21)
12/01/18	9681	10014430.02	Custom Sheet Metal & Heating	429.21
12/01/18	9682	10011111.2	DTE Energy	(2,621.82)
12/01/18	9682	10014330	DTE Energy	2,621.82
12/01/18	9683	10011111.2	Fastenal Company	(839.94)
12/01/18	9683	10014420	Fastenal Company	13.76
12/01/18	9683	10011400.9	Fastenal Company	826.18
12/01/18	9683	10017540	Fastenal Company	826.18
12/01/18	9683	10017590	Fastenal Company	(826.18)
12/01/18	9684	10011111.2	Ford Credit	(481.03)
12/01/18	9684	10012133	Ford Credit	418.82
12/01/18	9684	10014580	Ford Credit	62.21
12/01/18	9684	10017511	Ford Credit	418.82
12/01/18	9684	10017590	Ford Credit	(418.82)
12/01/18	9685	10011111.2	Griffin Pest Solutions	(40.00)
12/01/18	9685	10014430.09	Griffin Pest Solutions	40.00
12/01/18	9686	10011111.2	HD Supply Facilities Mtce	(213.00)
12/01/18	9686	10014420	HD Supply Facilities Mtce	213.00
12/01/18	9687	10011111.2	Mika Meyers PLC	(1,544.80)
12/01/18	9687	10014130	Mika Meyers PLC	1,544.80
12/01/18	9688	10011111.2	Staples	(225.92)
12/01/18	9688	10014190.4	Staples	134.70
12/01/18	9688	10014420	Staples	91.22
12/01/18	9689	10011111.2	Sun Life Financial	(633.62)
12/01/18	9689	10014182	Sun Life Financial	394.96

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

Date	Reference	Account	Description	Amount
12/01/18	9689	10014433	Sun Life Financial	238.66
12/01/18	9690	10011111.2	US Bank Equipment Finance	(924.93)
12/01/18	9690	10014190.3	US Bank Equipment Finance	924.93
12/01/18	9691	10011111.2	VSP	(269.16)
12/01/18	9691	10014182	VSP	145.29
12/01/18	9691	10014433	VSP	123.87
12/01/18	9692	10011111.2	Wahr Hardware, Inc.	(476.67)
12/01/18	9692	10014420	Wahr Hardware, Inc.	476.67
12/01/18	9693	10011111.2	[redacted]	(100.00)
12/01/18	9693	10014221	[redacted]	100.00
12/01/18	9694	10011111.2	[redacted]	(200.00)
12/01/18	9694	10014221	[redacted]	200.00
12/01/18	9695	10011111.2	[redacted]	(50.00)
12/01/18	9695	10014221	[redacted]	50.00
12/01/18	9696	10011111.2	[redacted]	(200.00)
12/01/18	9696	10014221	[redacted]	200.00
12/11/18	9697	10011111.2	Alerus Retirement Solutions	(50.00)
12/11/18	9697	10012117.13	Alerus Retirement Solutions	50.00
12/11/18	9698	10011111.2	Alerus Retirement Solutions	(20.00)
12/11/18	9698	10012117.13	Alerus Retirement Solutions	20.00
12/11/18	9699	10011111.2	Alerus Retirement Solutions	(20.00)
12/11/18	9699	10012117.13	Alerus Retirement Solutions	20.00
12/11/18	9700	10011111.2	Alerus Retirement Solutions	(50.00)
12/11/18	9700	10012117.13	Alerus Retirement Solutions	50.00
12/11/18	9701	10011111.2	Consumers Energy	(162.44)
12/11/18	9701	10011122	Consumers Energy	162.44
12/11/18	9702	10011111.2	[redacted]	(68.00)
12/11/18	9702	10012114	[redacted]	68.00
12/11/18	9703	10011111.2	Auto Value	(9.57)
12/11/18	9703	10014420	Auto Value	9.57
12/11/18	9704	10011111.2	Cadillac Plgb. & Htg. Supply Co., Inc.	(112.41)
12/11/18	9704	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	112.41
12/11/18	9705	10011111.2	Charter Business	(5,927.17)
12/11/18	9705	10014230	Charter Business	5,927.17
12/11/18	9706	10011111.2	City of Manistee	(4,583.37)
12/11/18	9706	10014310	City of Manistee	4,583.37
12/11/18	9707	10011111.2	Consumers Energy	(1,940.05)
12/11/18	9707	10014320	Consumers Energy	1,940.05
12/11/18	9708	10011111.2	Fastenal Company	(1,860.97)

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

Date	Reference	Account	Description	Amount
12/11/18	9708	10014420	Fastenal Company	1,860.97
12/11/18	9709	10011111.2	Gill-Roy's Hardware	(12.59)
12/11/18	9709	10014420	Gill-Roy's Hardware	12.59
12/11/18	9710	10011111.2	Griffin Pest Solutions	(1,409.00)
12/11/18	9710	10014430.09	Griffin Pest Solutions	1,409.00
12/11/18	9711	10011111.2	Haglund's Floor Covering	(20.95)
12/11/18	9711	10014420	Haglund's Floor Covering	20.95
12/11/18	9712	10011111.2	Housing Data Systems	(217.25)
12/11/18	9712	10014190.4	Housing Data Systems	217.25
12/11/18	9713	10011111.2	HD Supply Facilities Mtce	(305.76)
12/11/18	9713	10014420	HD Supply Facilities Mtce	305.76
12/11/18	9714	10011111.2	H.A.A.S., Inc.	(889.38)
12/11/18	9714	10014170	H.A.A.S., Inc.	889.38
12/11/18	9715	10011111.2	Jackpine Business Centers	(17.98)
12/11/18	9715	10014190.4	Jackpine Business Centers	17.98
12/11/18	9716	10011111.2	Johnson Controls	(420.00)
12/11/18	9716	10014430.12	Johnson Controls	420.00
12/11/18	9717	10011111.2	Kushner & Company	(300.00)
12/11/18	9717	10014190.3	Kushner & Company	300.00
12/11/18	9718	10011111.2	McCardel Water Conditioning	(32.50)
12/11/18	9718	10014190.5	McCardel Water Conditioning	32.50
12/11/18	9719	10011111.2	Nan McKay & Associates	(224.00)
12/11/18	9719	10014190.1	Nan McKay & Associates	224.00
12/11/18	9720	10011111.2	Next IT	(1,694.84)
12/11/18	9720	10014190.3	Next IT	1,661.03
12/11/18	9720	10014190.5	Next IT	33.81
12/11/18	9721	10011111.2	Olson Lumber Company	(943.45)
12/11/18	9721	10014420	Olson Lumber Company	943.45
12/11/18	9722	10011111.2	The PI Company	(90.70)
12/11/18	9722	10014190.5	The PI Company	90.70
12/11/18	9723	10011111.2	Pitney Bowes	(405.96)
12/11/18	9723	10014190.3	Pitney Bowes	405.96
12/11/18	9724	10011111.2	PNC Bank	(215.71)
12/11/18	9724	10014190.4	PNC Bank	118.39
12/11/18	9724	10014190.5	PNC Bank	97.32
12/11/18	9725	10011111.2	Republic Services	(1,730.72)
12/11/18	9725	10014430.01	Republic Services	1,730.72
12/11/18	9726	10011111.2	Wahr Hardware, Inc.	(55.56)
12/11/18	9726	10014420	Wahr Hardware, Inc.	55.56

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

Date	Reference	Account	Description	Amount
12/20/18	9727	10011111.2	AT & T	(1,459.72)
12/20/18	9727	10014185	AT & T	1,459.72
12/31/18	9729	10011111.2	Manistee Housing Commission	(819.23)
12/31/18	9729	10011111.4	Manistee Housing Commission	819.23
12/31/18	9730	10011111.2	AmTrust North America Inc	(610.00)
12/31/18	9730	10014510	AmTrust North America Inc	610.00
12/31/18	9731	10011111.2	AT & T Long Distance	(206.84)
12/31/18	9731	10014185	AT & T Long Distance	206.84
12/31/18	9732	10011111.2	AT & T Mobility	(464.57)
12/31/18	9732	10014185	AT & T	464.57
12/31/18	9733	10011111.2	Blarney Castle Fleet Program	(127.29)
12/31/18	9733	10014420	Blarney Castle Fleet Program	127.29
12/31/18	9734	10011111.2	Byline Bank	(9,055.19)
12/31/18	9734	10011290	Byline Bank	9,055.19
12/31/18	9737	10011111.2	DTE Energy	(2,069.20)
12/31/18	9737	10014330	DTE Energy	2,069.20
12/31/18	9738	10011111.2	Mika Meyers PLC	(425.45)
12/31/18	9738	10014130	Mika Meyers PLC	425.45
12/31/18	9739	10011111.2	Sun Life Financial	(633.62)
12/31/18	9739	10011290	Sun Life Financial	633.62
12/31/18	9740	10011111.2	VSP	(269.16)
12/31/18	9740	10011290	VSP	269.16
12/31/18	9745	10011111.2	DTE Energy	(91.34)
12/31/18	9745	10014330	DTE Energy	91.34
12/31/18	9746	10011111.2	Ford Credit	(481.03)
12/31/18	9746	10011290	Ford Credit	481.03
12/31/18	9747	10011111.2	Staples	(103.53)
12/31/18	9747	10014190.4	Staples	103.53
			Transaction Balance	0.00

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

Date	Reference	Account	Description	Amount
12/31/18	155	10011111.2	December Cash Receipts	58,166.95
12/31/18	155	10011122	December TAR Collections	(56,058.93)
12/31/18	155	10012114	December Security Deposit Collections	(898.00)
12/31/18	155	10013690.7	Management Fee Income - DVG	(833.00)
12/31/18	155	10013690.6	Restitution - Wisniewski	(206.18)
12/31/18	155	10011122.1	December Bad Debt Collections	(170.84)
12/31/18	156	10011111.2	Operating Subsidy	54,024.00
12/31/18	156	10013401.2	Operating Subsidy	(54,024.00)
12/31/18	157	10011111.2	2016 CFP Grant	6,314.66
12/31/18	157	10163401.1	2016 CFP Grant	(6,314.66)
12/31/18	157	15161600	2016 CFP Grant	6,314.66
12/31/18	157	15161699	2016 CFP Grant	(6,314.66)
12/31/18	158	10011111.2	2017 CFP Grant	1,240.34
12/31/18	158	10173401.1	2017 CFP Grant	(1,240.34)
12/31/18	158	15171600	2017 CFP Grant	1,240.34
12/31/18	158	15171699	2017 CFP Grant	(1,240.34)
12/31/18	159	10011111.2	NOW/Sweep Interest	72.72
12/31/18	159	10011111.3	HRA Interest	0.67
12/31/18	159	10011111.4	MM Savings Interest	10.80
12/31/18	159	10013610	Interest Income - December	(84.19)
			Transaction Balance	0.00

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

Date	Reference	Account	Description	Amount
12/31/18	338	10011122	To record charges to tenants per Dec 2018 Statement of Operations.	59,212.26
12/31/18	338	10013110	To record charges to tenants per Dec 2018 Statement of Operations.	(49,648.00)
12/31/18	338	10013120	To record charges to tenants per Dec 2018 Statement of Operations.	(557.06)
12/31/18	338	10013689	To record charges to tenants per Dec 2018 Statement of Operations.	(5,616.00)
12/31/18	338	10013690	To record charges to tenants per Dec 2018 Statement of Operations.	(3,391.20)
12/31/18	339	10011122	To record balance transfers to Bad Debt per Dec 2018 Statement of Operations.	(14,454.69)
12/31/18	339	10014570	To record balance transfers to Bad Debt per Dec 2018 Statement of Operations.	14,454.69
12/31/18	340	10011122	To record transfers of security deposits to A/R per Dec 2018 Statement of Operations.	(856.00)
12/31/18	340	10012114	To record transfers of security deposits to A/R per Dec 2018 Statement of Operations.	856.00
12/31/18	341	10011122	To defer tenant prepayments @ FYE 12/31/2018.	3,359.43
12/31/18	341	10012240	To defer tenant prepayments @ FYE 12/31/2018.	(3,359.43)
12/31/18	342	10011122.1	To adjust allowance for doubtful accounts @ FYE 12/31/2018.	29,104.08
12/31/18	342	10014570	To adjust allowance for doubtful accounts @ FYE 12/31/2018.	(29,104.08)
12/31/18	343	10014182	To record Principal debit per Dec 2018 bank statement.	804.78
12/31/18	343	10014433	To record Principal debit per Dec 2018 bank statement.	603.86
12/31/18	343	10011290	To record Principal debit per Dec 2018 bank statement.	1,408.64
12/31/18	343	10011111.2	To record Principal debit per Dec 2018 bank statement.	(2,817.28)
12/31/18	344	10011290	To record MiDEAL debit per Dec 2018 bank statement.	180.00
12/31/18	344	10011111.2	To record MiDEAL debit per Dec 2018 bank statement.	(180.00)
12/31/18	345	10012111	To reverse accounts payable recorded @ FYE 12/31/2017.	42,816.42
12/31/18	345	10014130	To reverse accounts payable recorded @ FYE 12/31/2017.	(2,750.69)
12/31/18	345	10014170	To reverse accounts payable recorded @ FYE 12/31/2017.	(686.88)
12/31/18	345	10014185	To reverse accounts payable recorded @ FYE 12/31/2017.	(2,053.10)
12/31/18	345	10014190.3	To reverse accounts payable recorded @ FYE 12/31/2017.	(1,331.88)
12/31/18	345	10014190.4	To reverse accounts payable recorded @ FYE 12/31/2017.	(1,533.90)
12/31/18	345	10014190.5	To reverse accounts payable recorded @ FYE 12/31/2017.	(905.16)
12/31/18	345	10014310	To reverse accounts payable recorded @ FYE 12/31/2017.	(5,081.29)
12/31/18	345	10014320	To reverse accounts payable recorded @ FYE 12/31/2017.	(9,357.98)
12/31/18	345	10014330	To reverse accounts payable recorded @ FYE 12/31/2017.	(3,339.48)
12/31/18	345	10014420	To reverse accounts payable recorded @ FYE 12/31/2017.	(2,980.71)
12/31/18	345	10014430.01	To reverse accounts payable recorded @ FYE 12/31/2017.	(2,044.93)
12/31/18	345	10014430.02	To reverse accounts payable recorded @ FYE 12/31/2017.	(5,378.36)
12/31/18	345	10014430.04	To reverse accounts payable recorded @ FYE 12/31/2017.	(2,305.96)
12/31/18	345	10014430.06	To reverse accounts payable recorded @ FYE 12/31/2017.	(300.00)
12/31/18	345	10014430.07	To reverse accounts payable recorded @ FYE 12/31/2017.	(200.00)
12/31/18	345	10014430.09	To reverse accounts payable recorded @ FYE 12/31/2017.	(1,494.00)
12/31/18	345	10014430.12	To reverse accounts payable recorded @ FYE 12/31/2017.	(282.70)
12/31/18	345	10014510	To reverse accounts payable recorded @ FYE 12/31/2017.	(789.40)
12/31/18	346	10012131	To adjust EPC liability @ FYE 12/31/2018.	(43,431.73)
12/31/18	346	10012132	To adjust EPC liability @ FYE 12/31/2018.	43,431.73
12/31/18	347	10012133	To adjust F250 liability @ FYE 12/31/2018.	(5,190.74)
12/31/18	347	10012139	To adjust F250 liability @ FYE 12/31/2018.	5,190.74

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Date	Reference	Account	Description	Amount
12/31/18	348	10012135	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.	6,656.92
12/31/18	348	10014110	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.	(3,682.50)
12/31/18	348	10014182	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.	(281.71)
12/31/18	348	10014410	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.	(2,501.35)
12/31/18	348	10014433	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.	(191.36)
12/31/18	349	10012135.1	To adjust compensated absences @ FYE 12/31/2018.	(3,021.66)
12/31/18	349	10012135.3	To adjust compensated absences @ FYE 12/31/2018.	(2,947.36)
12/31/18	349	10014550	To adjust compensated absences @ FYE 12/31/2018.	5,969.02
12/31/18	350	10011701	To record accounts payable @ FYE 12/31/2018.	920.00
12/31/18	350	10014130	To record accounts payable @ FYE 12/31/2018.	872.89
12/31/18	350	10014170	To record accounts payable @ FYE 12/31/2018.	686.88
12/31/18	350	10014185	To record accounts payable @ FYE 12/31/2018.	1,615.42
12/31/18	350	10014190.3	To record accounts payable @ FYE 12/31/2018.	1,228.18
12/31/18	350	10014190.4	To record accounts payable @ FYE 12/31/2018.	1,893.93
12/31/18	350	10014190.5	To record accounts payable @ FYE 12/31/2018.	135.60
12/31/18	350	10014310	To record accounts payable @ FYE 12/31/2018.	4,489.62
12/31/18	350	10014320	To record accounts payable @ FYE 12/31/2018.	10,432.63
12/31/18	350	10014330	To record accounts payable @ FYE 12/31/2018.	5,262.92
12/31/18	350	10014420	To record accounts payable @ FYE 12/31/2018.	2,240.84
12/31/18	350	10014430.01	To record accounts payable @ FYE 12/31/2018.	1,776.17
12/31/18	350	10014430.02	To record accounts payable @ FYE 12/31/2018.	2,349.74
12/31/18	350	10014430.05	To record accounts payable @ FYE 12/31/2018.	700.00
12/31/18	350	10014430.09	To record accounts payable @ FYE 12/31/2018.	1,619.00
12/31/18	350	10014430.12	To record accounts payable @ FYE 12/31/2018.	665.74
12/31/18	350	10174190.3	To record accounts payable @ FYE 12/31/2018.	2,990.00
12/31/18	350	10174430.02	To record accounts payable @ FYE 12/31/2018.	4,675.00
12/31/18	350	15171430	To record accounts payable @ FYE 12/31/2018.	2,990.00
12/31/18	350	15171460	To record accounts payable @ FYE 12/31/2018.	4,675.00
12/31/18	350	15179800	To record accounts payable @ FYE 12/31/2018.	(7,665.00)
12/31/18	350	10012111	To record accounts payable @ FYE 12/31/2018.	(45,417.73)
12/31/18	350	10014430.07	To record accounts payable @ FYE 12/31/2018.	863.17
12/31/18	351	10012137	To adjust PILOT @ FYE 12/31/2018.	(789.00)
12/31/18	351	10014520	To adjust PILOT @ FYE 12/31/2018.	789.00
12/31/18	352	10011400.71	To close completed CFP work items to proper fixed asset accounts.	33,613.00
12/31/18	352	10011400.8	To close completed CFP work items to proper fixed asset accounts.	7,673.00
12/31/18	352	10011400	To close completed CFP work items to proper fixed asset accounts.	(41,286.00)
12/31/18	353	10011400.95	To adjust accumulated depreciation @ FYE 12/31/2018.	(2,796.97)
12/31/18	353	10014800	To adjust accumulated depreciation @ FYE 12/31/2018.	(10,617.70)
12/31/18	353	10164800	To adjust accumulated depreciation @ FYE 12/31/2018.	11,360.28
12/31/18	353	10174800	To adjust accumulated depreciation @ FYE 12/31/2018.	2,054.39
12/31/18	354	10011125	To record 2017 CFP receivable @ FYE 12/31/2018.	7,665.00
12/31/18	354	10173401.1	To record 2017 CFP receivable @ FYE 12/31/2018.	(7,665.00)
12/31/18	354	15171600	To record 2017 CFP receivable @ FYE 12/31/2018.	7,665.00
12/31/18	354	15171699	To record 2017 CFP receivable @ FYE 12/31/2018.	(7,665.00)
12/31/18	355	10012701	To record GASB 68 entries @ FYE 12/31/2018.	848.00

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

Date	Reference	Account	Description	Amount
12/31/18	355	10011701	To record GASB 68 entries @ FYE 12/31/2018.	(848.00)
12/31/18	355	10014182	To record GASB 68 entries @ FYE 12/31/2018.	8,043.00
12/31/18	355	10014433	To record GASB 68 entries @ FYE 12/31/2018.	4,330.00
12/31/18	355	10012138	To record GASB 68 entries @ FYE 12/31/2018.	(12,373.00)
12/31/18	355	10012138	To record GASB 68 entries @ FYE 12/31/2018.	28,913.00
12/31/18	355	10011701	To record GASB 68 entries @ FYE 12/31/2018.	(18,313.00)
12/31/18	355	10012701	To record GASB 68 entries @ FYE 12/31/2018.	(10,600.00)
12/31/18	355	10011701	To record GASB 68 entries @ FYE 12/31/2018.	(13.00)
12/31/18	355	10012138	To record GASB 68 entries @ FYE 12/31/2018.	13.00
12/31/18	355	10012138	To record GASB 68 entries @ FYE 12/31/2018.	4,878.00
12/31/18	355	10011701	To record GASB 68 entries @ FYE 12/31/2018.	(4,878.00)
12/31/18	356	10014110	To accrue wages & related payroll benefits @ FYE 12/31/2018.	4,054.38
12/31/18	356	10014182	To accrue wages & related payroll benefits @ FYE 12/31/2018.	310.16
12/31/18	356	10014410	To accrue wages & related payroll benefits @ FYE 12/31/2018.	2,601.52
12/31/18	356	10014433	To accrue wages & related payroll benefits @ FYE 12/31/2018.	199.03
12/31/18	356	10012135	To accrue wages & related payroll benefits @ FYE 12/31/2018.	(7,165.09)
12/31/18	357	10012806.1	To adjust equity per GASB 34 @ FYE 12/31/2018.	205,624.06
12/31/18	357	10012806	To adjust equity per GASB 34 @ FYE 12/31/2018.	(205,624.06)
12/31/18	PH1	10019998	To record units available.	214.00
12/31/18	PH1	10019999	To record units available.	(214.00)
12/31/18	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
12/31/18	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
12/31/18	PH3	10014800	To record estimated monthly depreciation expense.	25,210.00
12/31/18	PH3	10011400.95	To record estimated monthly depreciation expense.	(25,210.00)
12/31/18	RT1	10019996	To record units leased.	209.00
12/31/18	RT1	10019997	To record units leased.	(209.00)
12/31/18	RT2	10014510	To record monthly insurance write off.	7,095.60
12/31/18	RT2	10011211	To record monthly insurance write off.	(7,095.60)
12/31/18	RT3	10012117.12	To record HRA transactions per bank statement.	181.70
12/31/18	RT3	10011111.3	To record HRA transactions per bank statement.	(181.70)
12/31/18	RT4	10014110	To record payroll transactions per bank statement.	14,886.15
12/31/18	RT4	10014410	To record payroll transactions per bank statement.	9,282.30
12/31/18	RT4	10012117.4	To record payroll transactions per bank statement.	(1,912.04)
12/31/18	RT4	10012117.5	To record payroll transactions per bank statement.	(1,304.31)
12/31/18	RT4	10012117.9	To record payroll transactions per bank statement.	(128.02)
12/31/18	RT4	10012117.12	To record payroll transactions per bank statement.	(545.38)
12/31/18	RT4	10012117.13	To record payroll transactions per bank statement.	(140.00)
12/31/18	RT4	10012117.14	To record payroll transactions per bank statement.	(487.98)
12/31/18	RT4	10014182	To record payroll transactions per bank statement.	1,010.23
12/31/18	RT4	10014433	To record payroll transactions per bank statement.	605.67
12/31/18	RT4	10014190.3	To record payroll transactions per bank statement.	159.90
12/31/18	RT4	10011111.2	To record payroll transactions per bank statement.	(21,426.52)
12/31/18	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,912.04
12/31/18	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,562.04
12/31/18	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,848.12
12/31/18	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(10,322.20)

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

Date	Reference	Account	Description	Amount
12/31/18	RT6	10012117.5	To record MERS contribution per bank statement.	1,297.32
12/31/18	RT6	10011701	To record MERS contribution per bank statement.	920.00
12/31/18	RT6	10011111.2	To record MERS contribution per bank statement.	(2,217.32)
12/31/18	RT7	10012117.14	To record AFLAC debit per bank statement.	487.98
12/31/18	RT7	10011111.2	To record AFLAC debit per bank statement.	(487.98)
12/31/18	RT8	10012820.00	To record adjustment to Operating Reserve to reflect current month profit or loss.	(14,364.64)
12/31/18	RT8	10012820.01	To record adjustment to Operating Reserve to reflect current month profit or loss.	14,364.64
			Transaction Balance	0.00

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

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			299,184.99		
12/01/18	9674	2	AmTrust North America Inc		(610.00)	
12/01/18	9675	2	AT & T Long Distance		(165.04)	
12/01/18	9676	2	AT & T Mobility		(464.57)	
12/01/18	9677	2	Blarney Castle Fleet Program		(100.59)	
12/01/18	9678	2	Byline Bank		(9,055.19)	
12/01/18	9679	2	CDM Mobile Shredding, Inc.		(45.00)	
12/01/18	9680	2	Consumers Energy		(6,721.91)	
12/01/18	9681	2	Custom Sheet Metal & Heating		(429.21)	
12/01/18	9682	2	DTE Energy		(2,621.82)	
12/01/18	9683	2	Fastenal Company		(839.94)	
12/01/18	9684	2	Ford Credit		(481.03)	
12/01/18	9685	2	Griffin Pest Solutions		(40.00)	
12/01/18	9686	2	HD Supply Facilities Mtce		(213.00)	
12/01/18	9687	2	Mika Meyers PLC		(1,544.80)	
12/01/18	9688	2	Staples		(225.92)	
12/01/18	9689	2	Sun Life Financial		(633.62)	
12/01/18	9690	2	US Bank Equipment Finance		(924.93)	
12/01/18	9691	2	VSP		(269.16)	
12/01/18	9692	2	Wahr Hardware, Inc.		(476.67)	
12/01/18	9693	2	[redacted]		(100.00)	
12/01/18	9694	2	[redacted]		(200.00)	
12/01/18	9695	2	[redacted]		(50.00)	
12/01/18	9696	2	[redacted]		(200.00)	
12/11/18	9697	2	Alerus Retirement Solutions		(50.00)	
12/11/18	9698	2	Alerus Retirement Solutions		(20.00)	
12/11/18	9699	2	Alerus Retirement Solutions		(20.00)	
12/11/18	9700	2	Alerus Retirement Solutions		(50.00)	
12/11/18	9701	2	Consumers Energy		(162.44)	
12/11/18	9702	2	[redacted]		(68.00)	
12/11/18	9703	2	Auto Value		(9.57)	
12/11/18	9704	2	Cadillac Plgb. & Htg. Supply Co., Inc.		(112.41)	
12/11/18	9705	2	Charter Business		(5,927.17)	
12/11/18	9706	2	City of Manistee		(4,583.37)	
12/11/18	9707	2	Consumers Energy		(1,940.05)	
12/11/18	9708	2	Fastenal Company		(1,860.97)	
12/11/18	9709	2	Gill-Roy's Hardware		(12.59)	
12/11/18	9710	2	Griffin Pest Solutions		(1,409.00)	
12/11/18	9711	2	Haglund's Floor Covering		(20.95)	
12/11/18	9712	2	Housing Data Systems		(217.25)	
12/11/18	9713	2	HD Supply Facilities Mtce		(305.76)	
12/11/18	9714	2	H.A.A.S., Inc.		(889.38)	
12/11/18	9715	2	Jackpine Business Centers		(17.98)	
12/11/18	9716	2	Johnson Controls		(420.00)	
12/11/18	9717	2	Kushner & Company		(300.00)	
12/11/18	9718	2	McCardel Water Conditioning		(32.50)	
12/11/18	9719	2	Nan McKay & Associates		(224.00)	
12/11/18	9720	2	Next IT		(1,694.84)	
12/11/18	9721	2	Olson Lumber Company		(943.45)	
12/11/18	9722	2	The PI Company		(90.70)	
12/11/18	9723	2	Pitney Bowes		(405.96)	
12/11/18	9724	2	PNC Bank		(215.71)	
12/11/18	9725	2	Republic Services		(1,730.72)	
12/11/18	9726	2	Wahr Hardware, Inc.		(55.56)	
12/12/18	13263	2	CMHC - West Shore FSA		(272.69)	
12/12/18	13264	2	United Steel Workers of America		(65.07)	
12/20/18	9727	2	AT & T		(1,459.72)	
12/20/18	9728	2	EJP Consulting Group, LLC		(7,555.00)	

DOCUMENT REDACTED
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/18	155	1	December Cash Receipts		58,166.95	
12/31/18	156	1	Operating Subsidy		54,024.00	
12/31/18	157	1	2016 CFP Grant		6,314.66	
12/31/18	158	1	2017 CFP Grant		1,240.34	
12/31/18	159	1	NOW/Sweep Interest		72.72	
12/31/18	343	3	To record Principal debit per Dec 2018 bank statement.		(2,817.28)	
12/31/18	344	3	To record MiDEAL debit per Dec 2018 bank statement.		(180.00)	
12/31/18	9729	2	Manistee Housing Commission		(819.23)	
12/31/18	9730	2	AmTrust North America Inc		(610.00)	
12/31/18	9731	2	AT & T Long Distance		(206.84)	
12/31/18	9732	2	AT & T Mobility		(464.57)	
12/31/18	9733	2	Blarney Castle Fleet Program		(127.29)	
12/31/18	9734	2	Byline Bank		(9,055.19)	
12/31/18	9737	2	DTE Energy		(2,069.20)	
12/31/18	9738	2	Mika Meyers PLC		(425.45)	
12/31/18	9739	2	Sun Life Financial		(633.62)	
12/31/18	9740	2	VSP		(269.16)	
12/31/18	9745	2	DTE Energy		(91.34)	
12/31/18	9746	2	Ford Credit		(481.03)	
12/31/18	9747	2	Staples		(103.53)	
12/31/18	RT4	3	To record payroll transactions per bank statement.		(21,426.52)	
12/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(10,322.20)	
12/31/18	RT6	3	To record MERS contribution per bank statement.		(2,217.32)	
12/31/18	RT7	3	To record AFLAC debit per bank statement.		(487.98)	
			Totals for 10011111.2		7,455.71	306,640.70
10011111.3	HRA Account			10,591.27		
12/12/18	13263	2	CMHC - West Shore FSA		272.69	
12/31/18	159	1	HRA Interest		0.67	
12/31/18	RT3	3	To record HRA transactions per bank statement.		(181.70)	
			Totals for 10011111.3		91.66	10,682.93
10011111.4	Money Market Savings			54,212.27		
12/31/18	159	1	MM Savings Interest		10.80	
12/31/18	9729	2	Manistee Housing Commission		819.23	
			Totals for 10011111.4		830.03	55,042.30
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00
10011122	Tenants Accounts Receivable			16,641.23		
12/11/18	9701	2	Consumers Energy		162.44	
12/31/18	155	1	December TAR Collections		(56,058.93)	
12/31/18	338	3	To record charges to tenants per Dec 2018 Statement of Operations.		59,212.26	
12/31/18	339	3	To record balance transfers to Bad Debt per Dec 2018 Statement of Operations.		(14,454.69)	
12/31/18	340	3	To record transfers of security deposits to A/R per Dec 2018 Statement of Operations.		(856.00)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/18	341	3	To defer tenant prepayments @ FYE 12/31/2018.		3,359.43	
			Totals for 10011122		(8,635.49)	8,005.74
10011122.1	Allowance for Doubtful Accounts-TAR			(31,610.84)		
12/31/18	155	1	December Bad Debt Collections		(170.84)	
12/31/18	342	3	To adjust allowance for doubtful accounts @ FYE 12/31/2018.		29,104.08	
			Totals for 10011122.1		28,933.24	(2,677.60)
10011125	Accounts Receivable - HUD			0.00		
12/31/18	354	3	To record 2017 CFP receivable @ FYE 12/31/2018.		7,665.00	
			Totals for 10011125		7,665.00	7,665.00
10011129	Accounts Receivable-Other			1,915.50		
			Totals for 10011129		0.00	1,915.50
10011211	Prepaid Insurance			25,435.08		
12/31/18	RT2	3	To record monthly insurance write off.		(7,095.60)	
			Totals for 10011211		(7,095.60)	18,339.48
10011290	Other Prepaid Expenses			1,199.20		
12/31/18	343	3	To record Principal debit per Dec 2018 bank statement.		1,408.64	
12/31/18	344	3	To record MiDEAL debit per Dec 2018 bank statement.		180.00	
12/31/18	9734	2	Byline Bank		9,055.19	
12/31/18	9739	2	Sun Life Financial		633.62	
12/31/18	9740	2	VSP		269.16	
12/31/18	9746	2	Ford Credit		481.03	
			Totals for 10011290		12,027.64	13,226.84
10011400	Construction in Progress-CFP			41,286.00		
12/31/18	352	3	To close completed CFP work items to proper fixed asset accounts.		(41,286.00)	
			Totals for 10011400		(41,286.00)	0.00
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,399,961.21		
12/31/18	352	3	To close completed CFP work items to proper fixed asset accounts.		33,613.00	
			Totals for 10011400.71		33,613.00	5,433,574.21
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			261,204.30		
12/31/18	352	3	To close completed CFP work items to proper fixed asset accounts.		7,673.00	
			Totals for 10011400.8		7,673.00	268,877.30

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

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011400.9	Furn., Equip., Mach.-Admin			325,536.07		
12/01/18	9683	2	Fastenal Company		826.18	
			Totals for 10011400.9		826.18	326,362.25
10011400.95	Accumulated Depreciation-ALL			(8,487,344.79)		
12/31/18	353	3	To adjust accumulated depreciation @ FYE 12/31/2018.		(2,796.97)	
12/31/18	PH3	3	To record estimated monthly depreciation expense.		(25,210.00)	
			Totals for 10011400.95		(28,006.97)	(8,515,351.76)
10011701	Deferred Outflows			34,132.96		
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		920.00	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		(848.00)	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		(18,313.00)	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		(13.00)	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		(4,878.00)	
12/31/18	RT6	3	To record MERS contribution per bank statement.		920.00	
			Totals for 10011701		(22,212.00)	11,920.96
10012111	Vendors and Contractors			(42,816.42)		
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		42,816.42	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		(45,417.73)	
			Totals for 10012111		(2,601.31)	(45,417.73)
10012114	Tenant Security Deposits			(49,337.00)		
12/11/18	9702	2	Dennis Duba		68.00	
12/31/18	155	1	December Security Deposit Collections		(898.00)	
12/31/18	340	3	To record transfers of security deposits to A/R per Dec 2018 Statement of Operations.		856.00	
			Totals for 10012114		26.00	(49,311.00)
10012117.12	FSA Withheld			(905.16)		
12/31/18	RT3	3	To record HRA transactions per bank statement.		181.70	
12/31/18	RT4	3	To record payroll transactions per bank statement.		(545.38)	
			Totals for 10012117.12		(363.68)	(1,268.84)
10012117.13	MERS HCSP Withheld			(70.00)		
12/11/18	9697	2	Alerus Retirement Solutions		50.00	
12/11/18	9698	2	Alerus Retirement Solutions		20.00	
12/11/18	9699	2	Alerus Retirement Solutions		20.00	
12/11/18	9700	2	Alerus Retirement Solutions		50.00	
12/31/18	RT4	3	To record payroll transactions per bank statement.		(140.00)	
			Totals for 10012117.13		0.00	(70.00)
10012117.14	AFLAC Pre-Tax			(487.98)		
12/31/18	RT4	3	To record payroll transactions per bank statement.		(487.98)	
12/31/18	RT7	3	To record AFLAC debit per bank statement.		487.98	
			Totals for 10012117.14		0.00	(487.98)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10012117.4	125 Medical Withheld			0.00		
12/31/18	RT4	3	To record payroll transactions per bank statement.		(1,912.04)	
12/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,912.04	
			Totals for 10012117.4		0.00	0.00
10012117.5	Pension Withheld			(1,297.32)		
12/31/18	RT4	3	To record payroll transactions per bank statement.		(1,304.31)	
12/31/18	RT6	3	To record MERS contribution per bank statement.		1,297.32	
			Totals for 10012117.5		(6.99)	(1,304.31)
10012117.9	Union Dues Withheld			0.00		
12/12/18	13264	2	United Steel Workers of America		65.07	
12/31/18	RT4	3	To record payroll transactions per bank statement.		(128.02)	
			Totals for 10012117.9		(62.95)	(62.95)
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)
10012131	EPC Loan - Current			(3,364.43)		
12/01/18	9678	2	Byline Bank		3,364.43	
12/31/18	346	3	To adjust EPC liability @ FYE 12/31/2018.		(43,431.73)	
			Totals for 10012131		(40,067.30)	(43,431.73)
10012132	EPC Loan - Noncurrent			(1,064,048.65)		
12/31/18	346	3	To adjust EPC liability @ FYE 12/31/2018.		43,431.73	
			Totals for 10012132		43,431.73	(1,020,616.92)
10012133	Capital Lease - 2016 F250 - Current			(418.82)		
12/01/18	9684	2	Ford Credit		418.82	
12/31/18	347	3	To adjust F250 liability @ FYE 12/31/2018.		(5,190.74)	
			Totals for 10012133		(4,771.92)	(5,190.74)
10012135	Accrued Salaries and Wages			(6,656.92)		
12/31/18	348	3	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.		6,656.92	
12/31/18	356	3	To accrue wages & related payroll benefits @ FYE 12/31/2018.		(7,165.09)	
			Totals for 10012135		(508.17)	(7,165.09)
10012135.1	Accrued Comp. Absences-Current			(21,675.11)		
12/31/18	349	3	To adjust compensated absences @ FYE 12/31/2018.		(3,021.66)	
			Totals for 10012135.1		(3,021.66)	(24,696.77)
10012135.3	Accrued Comp. Absences-Non Current			(10,588.82)		
12/31/18	349	3	To adjust compensated absences @ FYE 12/31/2018.		(2,947.36)	
			Totals for 10012135.3		(2,947.36)	(13,536.18)
10012137	Payments in Lieu of Taxes			(30,140.00)		
12/31/18	351	3	To adjust PILOT @ FYE 12/31/2018.		(789.00)	
12/31/18	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10012137		(3,529.00)	(33,669.00)
10012138	Net Pension Liability			(29,179.00)		
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		(12,373.00)	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		28,913.00	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		13.00	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		4,878.00	
			Totals for 10012138		21,431.00	(7,748.00)
10012139	Capital Lease - 2016 F250 - Non Current			(12,128.50)		
12/31/18	347	3	To adjust F250 liability @ FYE 12/31/2018.		5,190.74	
			Totals for 10012139		5,190.74	(6,937.76)
10012240	Tenants Prepaid Rent			0.00		
12/31/18	341	3	To defer tenant prepayments @ FYE 12/31/2018.		(3,359.43)	
			Totals for 10012240		(3,359.43)	(3,359.43)
10012701	Deferred Inflows			(848.00)		
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		848.00	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		(10,600.00)	
			Totals for 10012701		(9,752.00)	(10,600.00)
10012806	Unrestricted Net Position			(158,887.69)		
12/31/18	357	3	To adjust equity per GASB 34 @ FYE 12/31/2018.		(205,624.06)	
			Totals for 10012806		(205,624.06)	(364,511.75)
10012806.1	Invested in Capital Assets			(1,759,028.37)		
12/31/18	357	3	To adjust equity per GASB 34 @ FYE 12/31/2018.		205,624.06	
			Totals for 10012806.1		205,624.06	(1,553,404.31)
10012820.00	HUD Operating Reserve - Memo			(217,064.03)		
12/31/18	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		(14,364.64)	
			Totals for 10012820.00		(14,364.64)	(231,428.67)
10012820.01	HUD Operating Reserve-Contra			217,064.03		
12/31/18	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		14,364.64	
			Totals for 10012820.01		14,364.64	231,428.67
10013110	Dwelling Rental Revenue			(506,054.00)		
12/31/18	338	3	To record charges to tenants per Dec 2018 Statement of Operations.		(49,648.00)	
			Totals for 10013110		(49,648.00)	(555,702.00)
10013120	Tenant Revenue - Excess Utilities			(5,519.45)		
12/31/18	338	3	To record charges to tenants per Dec 2018 Statement of Operations.		(557.06)	
			Totals for 10013120		(557.06)	(6,076.51)

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10013401.1	Operating Grants			(65,986.80)		
			Totals for 10013401.1		0.00	(65,986.80)
10013401.2	Operating Subsidy			(524,204.00)		
12/31/18	156	1	Operating Subsidy		(54,024.00)	
			Totals for 10013401.2		(54,024.00)	(578,228.00)
10013610	Interest Income			(683.63)		
12/31/18	159	1	Interest Income - December		(84.19)	
			Totals for 10013610		(84.19)	(767.82)
10013689	Tenant Revenue - Cable TV			(57,140.00)		
12/31/18	338	3	To record charges to tenants per Dec 2018 Statement of Operations.		(5,616.00)	
			Totals for 10013689		(5,616.00)	(62,756.00)
10013690	Tenant Revenue - Other			(32,291.06)		
12/31/18	338	3	To record charges to tenants per Dec 2018 Statement of Operations.		(3,391.20)	
			Totals for 10013690		(3,391.20)	(35,682.26)
10013690.1	Other Revenue			(3,925.03)		
			Totals for 10013690.1		0.00	(3,925.03)
10013690.4	Laundry Revenue			(10,438.32)		
			Totals for 10013690.4		0.00	(10,438.32)
10013690.6	Fraud Recovery Revenue			(2,045.20)		
12/31/18	155	1	Restitution - Wisniewski		(206.18)	
			Totals for 10013690.6		(206.18)	(2,251.38)
10013690.7	Management Fee - DVG			(9,163.00)		
12/31/18	155	1	Management Fee Income - DVG		(833.00)	
			Totals for 10013690.7		(833.00)	(9,996.00)
10013690.8	Restitution Income			(2,497.00)		
			Totals for 10013690.8		0.00	(2,497.00)
10014110	Administrative Wages			145,097.40		
12/31/18	348	3	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.		(3,682.50)	
12/31/18	356	3	To accrue wages & related payroll benefits @ FYE 12/31/2018.		4,054.38	
12/31/18	RT4	3	To record payroll transactions per bank statement.		14,886.15	
			Totals for 10014110		15,258.03	160,355.43
10014130	Legal Expense			9,413.65		
12/01/18	9687	2	Mika Meyers PLC		1,544.80	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(2,750.69)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		872.89	
12/31/18	9738	2	Mika Meyers PLC		425.45	
			Totals for 10014130		92.45	9,506.10
10014170	Accounting Fees			8,370.18		
12/11/18	9714	2	H.A.A.S., Inc.		889.38	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(686.88)	

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12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		686.88	
			Totals for 10014170		889.38	9,259.56
10014171	Auditing			8,750.00		
			Totals for 10014171		0.00	8,750.00
10014182	Employee Benefits - Admin			77,069.82		
12/01/18	9689	2	Sun Life Financial		394.96	
12/01/18	9691	2	VSP		145.29	
12/31/18	343	3	To record Principal debit per Dec 2018 bank statement.		804.78	
12/31/18	348	3	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.		(281.71)	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		8,043.00	
12/31/18	356	3	To accrue wages & related payroll benefits @ FYE 12/31/2018.		310.16	
12/31/18	RT4	3	To record payroll transactions per bank statement.		1,010.23	
12/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,562.04	
			Totals for 10014182		14,988.75	92,058.57
10014185	Telephone			19,155.79		
12/01/18	9675	2	AT & T Long Distance		165.04	
12/01/18	9676	2	AT & T Mobility		464.57	
12/20/18	9727	2	AT & T		1,459.72	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(2,053.10)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		1,615.42	
12/31/18	9731	2	AT & T Long Distance		206.84	
12/31/18	9732	2	AT & T		464.57	
			Totals for 10014185		2,323.06	21,478.85
10014190.1	Publications			1,354.00		
12/11/18	9719	2	Nan McKay & Associates		224.00	
			Totals for 10014190.1		224.00	1,578.00
10014190.2	Membership Dues and Fees			1,721.38		
			Totals for 10014190.2		0.00	1,721.38
10014190.3	Admin Service Contracts			42,614.62		
12/01/18	9679	2	CDM Mobile Shredding, Inc.		45.00	
12/01/18	9690	2	US Bank Equipment Finance		924.93	
12/11/18	9717	2	Kushner & Company		300.00	
12/11/18	9720	2	Next IT		1,661.03	
12/11/18	9723	2	Pitney Bowes		405.96	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(1,331.88)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		1,228.18	
12/31/18	RT4	3	To record payroll transactions per bank statement.		159.90	
			Totals for 10014190.3		3,393.12	46,007.74
10014190.4	Office Supplies			6,892.94		
12/01/18	9688	2	Staples		134.70	
12/11/18	9712	2	Housing Data Systems		217.25	
12/11/18	9715	2	Jackpine Business Centers		17.98	

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12/11/18	9724	2	PNC Bank		118.39	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(1,533.90)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		1,893.93	
12/31/18	9747	2	Staples		103.53	
			Totals for 10014190.4		951.88	7,844.82
10014190.5	Other Sundry-Misc.			15,184.45		
12/11/18	9718	2	McCardel Water Conditioning		32.50	
12/11/18	9720	2	Next IT		33.81	
12/11/18	9722	2	The PI Company		90.70	
12/11/18	9724	2	PNC Bank		97.32	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(905.16)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		135.60	
			Totals for 10014190.5		(515.23)	14,669.22
10014220	Rec., Pub., & Other Services			326.40		
			Totals for 10014220		0.00	326.40
10014221	Resident Employee Stipend			6,050.00		
12/01/18	9693	2	[redacted]		100.00	
12/01/18	9694	2	[redacted]		200.00	
12/01/18	9695	2	[redacted]		50.00	
12/01/18	9696	2	[redacted]		200.00	
			Totals for 10014221		550.00	6,600.00
10014230	Contract Costs-Cable & Other			65,012.70		
12/11/18	9705	2	Charter Business		5,927.17	
			Totals for 10014230		5,927.17	70,939.87
10014310	Water & Sewer			53,166.27		
12/11/18	9706	2	City of Manistee		4,583.37	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(5,081.29)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		4,489.62	
			Totals for 10014310		3,991.70	57,157.97
10014320	Electricity			103,235.25		
12/01/18	9680	2	Consumers Energy		6,721.91	
12/11/18	9707	2	Consumers Energy		1,940.05	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(9,357.98)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		10,432.63	
			Totals for 10014320		9,736.61	112,971.86
10014330	Gas			25,946.78		
12/01/18	9682	2	DTE Energy		2,621.82	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(3,339.48)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		5,262.92	
12/31/18	9737	2	DTE Energy		2,069.20	
12/31/18	9745	2	DTE Energy		91.34	
			Totals for 10014330		6,705.80	32,652.58
10014410	Maintenance Wages			98,447.23		

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12/31/18	348	3	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.		(2,501.35)	
12/31/18	356	3	To accrue wages & related payroll benefits @ FYE 12/31/2018.		2,601.52	
12/31/18	RT4	3	To record payroll transactions per bank statement.		9,282.30	
			Totals for 10014410		9,382.47	107,829.70
10014420	Materials			32,968.33		
12/01/18	9677	2	Blarney Castle Fleet Program		100.59	
12/01/18	9683	2	Fastenal Company		13.76	
12/01/18	9686	2	HD Supply Facilities Mtce		213.00	
12/01/18	9688	2	Staples		91.22	
12/01/18	9692	2	Wahr Hardware, Inc.		476.67	
12/11/18	9703	2	Auto Value		9.57	
12/11/18	9704	2	Cadillac Plgb. & Htg. Supply Co., Inc.		112.41	
12/11/18	9708	2	Fastenal Company		1,860.97	
12/11/18	9709	2	Gill-Roy's Hardware		12.59	
12/11/18	9711	2	Haglund's Floor Covering		20.95	
12/11/18	9713	2	HD Supply Facilities Mtce		305.76	
12/11/18	9721	2	Olson Lumber Company		943.45	
12/11/18	9726	2	Wahr Hardware, Inc.		55.56	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(2,980.71)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		2,240.84	
12/31/18	9733	2	Blarney Castle Fleet Program		127.29	
			Totals for 10014420		3,603.92	36,572.25
10014430.01	Garbage Removal			21,217.34		
12/11/18	9725	2	Republic Services		1,730.72	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(2,044.93)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		1,776.17	
			Totals for 10014430.01		1,461.96	22,679.30
10014430.02	Heating & Cooling Contracts			18,172.58		
12/01/18	9681	2	Custom Sheet Metal & Heating		429.21	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(5,378.36)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		2,349.74	
			Totals for 10014430.02		(2,599.41)	15,573.17
10014430.03	Snow Removal Contracts			200.00		
			Totals for 10014430.03		0.00	200.00
10014430.04	Elevator Contracts			18,238.96		
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(2,305.96)	
			Totals for 10014430.04		(2,305.96)	15,933.00
10014430.05	Landscape & Grounds Contracts			5,300.00		
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		700.00	
			Totals for 10014430.05		700.00	6,000.00
10014430.06	Unit Turnaround Contracts			9,456.00		
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(300.00)	

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			Totals for 10014430.06		(300.00)	9,156.00
10014430.07	Electrical Contracts			3,196.86		
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(200.00)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		863.17	
			Totals for 10014430.07		663.17	3,860.03
10014430.08	Plumbing Contracts			5,676.35		
			Totals for 10014430.08		0.00	5,676.35
10014430.09	Extermination Contracts			17,400.00		
12/01/18	9685	2	Griffin Pest Solutions		40.00	
12/11/18	9710	2	Griffin Pest Solutions		1,409.00	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(1,494.00)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		1,619.00	
			Totals for 10014430.09		1,574.00	18,974.00
10014430.11	Routine Maintenance Contracts			3,197.85		
			Totals for 10014430.11		0.00	3,197.85
10014430.12	Miscellaneous Contracts			7,534.36		
12/11/18	9716	2	Johnson Controls		420.00	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(282.70)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		665.74	
			Totals for 10014430.12		803.04	8,337.40
10014433	Employee Benefits - Maint.			61,446.50		
12/01/18	9689	2	Sun Life Financial		238.66	
12/01/18	9691	2	VSP		123.87	
12/31/18	343	3	To record Principal debit per Dec 2018 bank statement.		603.86	
12/31/18	348	3	To reverse wages & related payroll benefits accrued @ FYE 12/31/2017.		(191.36)	
12/31/18	355	3	To record GASB 68 entries @ FYE 12/31/2018.		4,330.00	
12/31/18	356	3	To accrue wages & related payroll benefits @ FYE 12/31/2018.		199.03	
12/31/18	RT4	3	To record payroll transactions per bank statement.		605.67	
12/31/18	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,848.12	
			Totals for 10014433		9,757.85	71,204.35
10014440	Staff Training-Maintenance			409.00		
			Totals for 10014440		0.00	409.00
10014510	Insurance			79,687.69		
12/01/18	9674	2	AmTrust North America Inc		610.00	
12/31/18	345	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(789.40)	
12/31/18	9730	2	AmTrust North America Inc		610.00	
12/31/18	RT2	3	To record monthly insurance write off.		7,095.60	
			Totals for 10014510		7,526.20	87,213.89
10014520	Payment in Lieu of Taxes			30,140.00		
12/31/18	351	3	To adjust PILOT @ FYE 12/31/2018.		789.00	

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12/31/18	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		3,529.00	33,669.00
10014550	Compensated Absences			0.00		
12/31/18	349	3	To adjust compensated absences @ FYE 12/31/2018.		5,969.02	
			Totals for 10014550		5,969.02	5,969.02
10014570	Collection Losses			41,394.93		
12/31/18	339	3	To record balance transfers to Bad Debt per Dec 2018 Statement of Operations.		14,454.69	
12/31/18	342	3	To adjust allowance for doubtful accounts @ FYE 12/31/2018.		(29,104.08)	
			Totals for 10014570		(14,649.39)	26,745.54
10014580	Interest Expense			64,528.06		
12/01/18	9678	2	Byline Bank		5,690.76	
12/01/18	9684	2	Ford Credit		62.21	
			Totals for 10014580		5,752.97	70,281.03
10014800	Depreciation - Current Year			277,310.00		
12/31/18	353	3	To adjust accumulated depreciation @ FYE 12/31/2018.		(10,617.70)	
12/31/18	PH3	3	To record estimated monthly depreciation expense.		25,210.00	
			Totals for 10014800		14,592.30	291,902.30
10017510	Principal Payments - EPC			33,714.66		
12/01/18	9678	2	Byline Bank		3,364.43	
			Totals for 10017510		3,364.43	37,079.09
10017511	Principal Payments - F150			4,472.82		
12/01/18	9684	2	Ford Credit		418.82	
			Totals for 10017511		418.82	4,891.64
10017540	Betterments and Additions			15,610.00		
12/01/18	9683	2	Fastenal Company		826.18	
			Totals for 10017540		826.18	16,436.18
10017590	Operating Expenditures-Contra			(53,797.48)		
12/01/18	9678	2	Byline Bank		(3,364.43)	
12/01/18	9683	2	Fastenal Company		(826.18)	
12/01/18	9684	2	Ford Credit		(418.82)	
			Totals for 10017590		(4,609.43)	(58,406.91)
10019996	Unit Months Leased			2,231.00		
12/31/18	RT1	3	To record units leased.		209.00	
			Totals for 10019996		209.00	2,440.00
10019997	Unit Months Leased - Contra			(2,231.00)		
12/31/18	RT1	3	To record units leased.		(209.00)	
			Totals for 10019997		(209.00)	(2,440.00)
10019998	Unit Months Available			2,354.00		
12/31/18	PH1	3	To record units available.		214.00	
			Totals for 10019998		214.00	2,568.00
10019999	Unit Months Available - Contra			(2,354.00)		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/18	PH1	3	To record units available.		(214.00)	
			Totals for 10019999		(214.00)	(2,568.00)
10163401.1	Operating Grants			(950.00)		
12/31/18	157	1	2016 CFP Grant		(6,314.66)	
			Totals for 10163401.1		(6,314.66)	(7,264.66)
10163401.3	Capital Grants			(8,861.50)		
			Totals for 10163401.3		0.00	(8,861.50)
10164173	RAD Consulting Fees			0.00		
12/20/18	9728	2	EJP Consulting Group, LLC		6,314.66	
			Totals for 10164173		6,314.66	6,314.66
10164430.02	Heating & Cooling Contracts			950.00		
			Totals for 10164430.02		0.00	950.00
10164800	Depreciation - Current Year			0.00		
12/31/18	353	3	To adjust accumulated depreciation @ FYE 12/31/2018.		11,360.28	
			Totals for 10164800		11,360.28	11,360.28
10173401.1	Operating Grants			(70,266.58)		
12/31/18	158	1	2017 CFP Grant		(1,240.34)	
12/31/18	354	3	To record 2017 CFP receivable @ FYE 12/31/2018.		(7,665.00)	
			Totals for 10173401.1		(8,905.34)	(79,171.92)
10173401.3	Capital Grants			(32,424.50)		
			Totals for 10173401.3		0.00	(32,424.50)
10174110	Administrative Wages			19,693.00		
			Totals for 10174110		0.00	19,693.00
10174173	RAD Consulting Fees			25,374.74		
12/20/18	9728	2	EJP Consulting Group, LLC		1,240.34	
			Totals for 10174173		1,240.34	26,615.08
10174182	Employee Benefits - Admin			1,506.00		
			Totals for 10174182		0.00	1,506.00
10174190.3	Administrative Service Contracts			17,730.96		
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		2,990.00	
			Totals for 10174190.3		2,990.00	20,720.96
10174190.5	Other Sundry-Misc.			2,861.88		
			Totals for 10174190.5		0.00	2,861.88
10174430.02	Heating & Cooling Contracts			0.00		
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		4,675.00	
			Totals for 10174430.02		4,675.00	4,675.00
10174430.12	Miscellaneous Contracts			3,100.00		
			Totals for 10174430.12		0.00	3,100.00
10174800	Depreciation - Current Year			0.00		
12/31/18	353	3	To adjust accumulated depreciation @ FYE 12/31/2018.		2,054.39	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10174800		2,054.39	2,054.39
15161406	Operations			29,680.00		
			Totals for 15161406		0.00	29,680.00
15161408	Management Improvement			21,200.00		
			Totals for 15161408		0.00	21,200.00
15161410	Administration			21,200.00		
			Totals for 15161410		0.00	21,200.00
15161430	A & E Fees			16,110.00		
			Totals for 15161430		0.00	16,110.00
15161460	Dwelling Structures			64,008.84		
12/20/18	9728	2	EJP Consulting Group, LLC		6,314.66	
			Totals for 15161460		6,314.66	70,323.50
15161460.99	Dwelling Structures - Soft Costs			30,982.50		
			Totals for 15161460.99		0.00	30,982.50
15161465	Dwelling Equipment			6,027.00		
			Totals for 15161465		0.00	6,027.00
15161470	Nondwelling Structures			1,475.00		
			Totals for 15161470		0.00	1,475.00
15161475	Non-dwelling Equipment			15,000.00		
			Totals for 15161475		0.00	15,000.00
15161600	CFP Funding			205,683.34		
12/31/18	157	1	2016 CFP Grant		6,314.66	
			Totals for 15161600		6,314.66	211,998.00
15161699	CFP Funding - Contra			(205,683.34)		
12/31/18	157	1	2016 CFP Grant		(6,314.66)	
			Totals for 15161699		(6,314.66)	(211,998.00)
15169800	CFP Cost - Contra			(205,683.34)		
12/20/18	9728	2	EJP Consulting Group, LLC		(6,314.66)	
			Totals for 15169800		(6,314.66)	(211,998.00)
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00
15171408	Management Improvement			20,140.25		
			Totals for 15171408		0.00	20,140.25
15171410	Administration			21,199.00		
			Totals for 15171410		0.00	21,199.00
15171430	A & E Fees			11,925.61		
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		2,990.00	
			Totals for 15171430		2,990.00	14,915.61
15171460	Dwelling Structures			52,632.74		
12/20/18	9728	2	EJP Consulting Group, LLC		1,240.34	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		4,675.00	
			Totals for 15171460		5,915.34	58,548.08
15171600	CFP Funding			148,296.60		
12/31/18	158	1	2017 CFP Grant		1,240.34	
12/31/18	354	3	To record 2017 CFP receivable @ FYE 12/31/2018.		7,665.00	
			Totals for 15171600		8,905.34	157,201.94
15171699	CFP Funding - Contra			(148,296.60)		
12/31/18	158	1	2017 CFP Grant		(1,240.34)	
12/31/18	354	3	To record 2017 CFP receivable @ FYE 12/31/2018.		(7,665.00)	
			Totals for 15171699		(8,905.34)	(157,201.94)
15179800	CFP Cost - Contra			(148,296.60)		
12/20/18	9728	2	EJP Consulting Group, LLC		(1,240.34)	
12/31/18	350	3	To record accounts payable @ FYE 12/31/2018.		(7,665.00)	
			Totals for 15179800		(8,905.34)	(157,201.94)
15181406	Operations			65,986.80		
			Totals for 15181406		0.00	65,986.80
15181600	CFP Funding			65,986.80		
			Totals for 15181600		0.00	65,986.80
15181699	CFP Funding - Contra			(65,986.80)		
			Totals for 15181699		0.00	(65,986.80)
15189800	CFP Cost - Contra			(65,986.80)		
			Totals for 15189800		0.00	(65,986.80)
			Report Total			0.00

Net Profit/(Loss)

Current Period	(9,032.90)
Year-to-Date	(133,083.08)

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

December 1, 2018 - December 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.2) at 12/01/18	299,184.99
Activity for the month:	
Total Debits (Deposits and Additions)	119,818.67
Total Credits (Checks and Payments)	(112,362.96)
Unadjusted General Ledger Balance at 12/31/18	306,640.70
Total Adjustments	0.00
Reconciled General Ledger Balance at 12/31/18	306,640.70

Bank	
Balance per Bank Statement at 12/31/18	315,350.02
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(8,709.32)
Total Bank Errors	0.00
Adjusted Bank Balance at 12/31/18	306,640.70

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	300,551.81
Cleared Deposits & Additions				
155	12/31/18	Multiple	December Cash Receipts	58,166.95
156	12/31/18	10013401.2	Operating Subsidy	54,024.00
157	12/31/18	Multiple	2016 CFP Grant	6,314.66
158	12/31/18	Multiple	2017 CFP Grant	1,240.34
159	12/31/18	Multiple	NOW/Sweep Interest	72.72
			Total	119,818.67
			Statement Total	119,818.33
			Difference	0.34
Cleared Checks & Payments				
343	12/31/18		To record Principal debit per Dec 2018 bank statement.	2,817.28
344	12/31/18		To record MiDEAL debit per Dec 2018 bank statement.	180.00
9589	10/17/18	10011122	Bradley Benedict	8.00
9667	11/15/18	10014190.3	Housing Data Systems	135.00
9668	11/15/18	10014420	Olson Lumber Company	18.60
9674	12/01/18	10014510	AmTrust North America Inc	610.00
9675	12/01/18	10014185	AT & T Long Distance	165.04
9676	12/01/18	10014185	AT & T Mobility	464.57
9677	12/01/18	10014420	Blarney Castle Fleet Program	100.59
9678	12/01/18	Multiple	Byline Bank	9,055.19
9679	12/01/18	10014190.3	CDM Mobile Shredding, Inc.	45.00
9680	12/01/18	10014320	Consumers Energy	6,721.91
9681	12/01/18	10014430.02	Custom Sheet Metal & Heating	429.21
9682	12/01/18	10014330	DTE Energy	2,621.82
9683	12/01/18	Multiple	Fastenal Company	839.94
9684	12/01/18	Multiple	Ford Credit	481.03
9685	12/01/18	10014430.09	Griffin Pest Solutions	40.00
9686	12/01/18	10014420	HD Supply Facilities Mtce	213.00
9687	12/01/18	10014130	Mika Meyers PLC	1,544.80
9688	12/01/18	Multiple	Staples	225.92
9689	12/01/18	Multiple	Sun Life Financial	633.62
9690	12/01/18	10014190.3	US Bank Equipment Finance	924.93
9691	12/01/18	Multiple	VSP	269.16
9692	12/01/18	10014420	Wahr Hardware, Inc.	476.67
9693	12/01/18	10014221	[redacted]	100.00
9694	12/01/18	10014221	[redacted]	200.00
9695	12/01/18	10014221	[redacted]	50.00
9696	12/01/18	10014221	[redacted]	200.00
9697	12/11/18	10012117.13	Alerus Retirement Solutions	50.00
9698	12/11/18	10012117.13	Alerus Retirement Solutions	20.00
9699	12/11/18	10012117.13	Alerus Retirement Solutions	20.00
9700	12/11/18	10012117.13	Alerus Retirement Solutions	50.00
9701	12/11/18	10011122	Consumers Energy	162.44
9703	12/11/18	10014420	Auto Value	9.57
9704	12/11/18	10014420	Cadillac Plgb. & Htg. Supply Co., Inc.	112.41
9705	12/11/18	10014230	Charter Business	5,927.17
9706	12/11/18	10014310	City of Manistee	4,583.37
9707	12/11/18	10014320	Consumers Energy	1,940.05
9708	12/11/18	10014420	Fastenal Company	1,860.97
9709	12/11/18	10014420	Gill-Roy's Hardware	12.59
9710	12/11/18	10014430.09	Griffin Pest Solutions	1,409.00
9711	12/11/18	10014420	Haglund's Floor Covering	20.95
9713	12/11/18	10014420	HD Supply Facilities Mtce	305.76
9714	12/11/18	10014170	H.A.A.S., Inc.	889.38
9715	12/11/18	10014190.4	Jackpine Business Centers	17.98

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
9716	12/11/18	10014430.12	Johnson Controls	420.00
9717	12/11/18	10014190.3	Kushner & Company	300.00
9718	12/11/18	Multiple	McCardel Water Conditioning	32.50
9719	12/11/18	10014190.1	Nan McKay & Associates	224.00
9720	12/11/18	Multiple	Next IT	1,694.84
9721	12/11/18	10014420	Olson Lumber Company	943.45
9722	12/11/18	10014190.5	The PI Company	90.70
9723	12/11/18	10014190.3	Pitney Bowes	405.96
9724	12/11/18	Multiple	PNC Bank	215.71
9725	12/11/18	10014430.01	Republic Services	1,730.72
9726	12/11/18	10014420	Wahr Hardware, Inc.	55.56
9727	12/20/18	10014185	AT & T	1,459.72
9729	12/31/18	10011111.4	Manistee Housing Commission	819.23
9730	12/31/18	10014510	AmTrust North America Inc	610.00
9731	12/31/18	10014185	AT & T Long Distance	206.84
9732	12/31/18	10014185	AT & T Mobility	464.57
9733	12/31/18	10014420	Blarney Castle Fleet Program	127.29
9734	12/31/18	Multiple	Byline Bank	9,055.19
9737	12/31/18	10014330	DTE Energy	2,069.20
9738	12/31/18	10014130	Mika Meyers PLC	425.45
9739	12/31/18	10011290	Sun Life Financial	633.62
9740	12/31/18	Multiple	VSP	269.16
9745	12/31/18	10014330	DTE Energy	91.34
9746	12/31/18	10011290	Ford Credit	481.03
9747	12/31/18	10014190.4	Staples	103.53
13260	11/14/18	10012117.9	United Steel Workers	61.98
13261	11/28/18	10011111.3	CMHC - West Shore FSA	272.69
13262	11/28/18	10012117.9	United Steel Workers	66.55
13263	12/12/18	10011111.3	CMHC - West Shore FSA	272.69
RT4	12/31/18		To record payroll transactions per bank statement.	21,426.52
RT5	12/31/18		To record SHWF debit for payment of health insurance per bank statement.	10,322.20
RT6	12/31/18		To record MERS contribution per bank statement.	2,217.32
RT7	12/31/18		To record AFLAC debit per bank statement.	487.98
			Total	105,020.46
			Statement Total	105,020.12
			Difference	0.34
			Ending Bank Balance	315,350.02

Reconciled Bank Information

Ending Bank Balance	315,350.02

Open Deposits & Additions

Total	0.00

Open Checks & Payments

8983	01/04/18	10012114	[redacted]	284.00
9250	05/01/18	10012114	[redacted]	475.00
9318	06/05/18	10012114	[redacted]	45.00
9702	12/11/18	10012114	[redacted]	68.00
9712	12/11/18	10014190.4	Housing Data Systems	217.25
9728	12/20/18	Multiple	EJP Consulting Group, LLC	7,555.00
13264	12/12/18	10012117.9	United Steel Workers of America	65.07
			Total	8,709.32
			Reconciled Bank Balance	306,640.70

Bank Account Reconcilation Summary

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
Beginning Bank Balance				300,551.81
+ Cleared Deposits & Additions				119,818.33
- Cleared Checks & Payments				105,020.12
Ending Bank Balance				315,350.02
Reconciled Bank Information				
+ Open Deposits & Additions				0.00
- Open Checks & Payments				8,709.32
Reconciled Bank Balance				306,640.70
General Ledger Information				
Unadjusted General Ledger Balance				306,640.70
+/- Total Adjustments				0.00
Adjusted General Ledger Balance				306,640.70
Unreconciled Amount				0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

December 1, 2018 - December 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.3) at 12/01/18	10,591.27
Activity for the month:	
Total Debits (Deposits and Additions)	273.36
Total Credits (Checks and Payments)	(181.70)
Unadjusted General Ledger Balance at 12/31/18	10,682.93
Total Adjustments	0.00
Reconciled General Ledger Balance at 12/31/18	10,682.93

Bank	
Balance per Bank Statement at 12/31/18	10,682.93
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 12/31/18	10,682.93

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	10,318.58
Cleared Deposits & Additions					
159	12/31/18		NOW/Sweep Interest		0.67
13261	11/28/18		CMHC - West Shore FSA		272.69
13263	12/12/18		CMHC - West Shore FSA		272.69
				Total	546.05
				Statement Total	546.05
				Difference	0.00
Cleared Checks & Payments					
RT3	12/31/18		To record HRA transactions per bank statement.		181.70
				Total	181.70
				Statement Total	181.70
				Difference	0.00
				Ending Bank Balance	10,682.93
Reconciled Bank Information					
				Ending Bank Balance	10,682.93
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	10,682.93

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	10,318.58
+ Cleared Deposits & Additions	546.05
- Cleared Checks & Payments	181.70
Ending Bank Balance	10,682.93
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	10,682.93
General Ledger Information	
Unadjusted General Ledger Balance	10,682.93
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	10,682.93
Unreconciled Amount	0.00

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

December 1, 2018 - December 31, 2018

General Ledger	
Balance per General Ledger (Account 10011111.4) at 12/01/18	54,212.27
Activity for the month:	
Total Debits (Deposits and Additions)	830.03
Total Credits (Checks and Payments)	0.00
Unadjusted General Ledger Balance at 12/31/18	55,042.30
Total Adjustments	0.00
Reconciled General Ledger Balance at 12/31/18	55,042.30
Bank	
Balance per Bank Statement at 12/31/18	55,042.30
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 12/31/18	55,042.30

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	54,212.27
Cleared Deposits & Additions					
159	12/31/18		NOW/Sweep Interest		10.80
9729	12/31/18		Manistee Housing Commission		819.23
				Total	830.03
				Statement Total	830.03
				Difference	0.00
Cleared Checks & Payments					
				Total	0.00
				Statement Total	0.00
				Difference	0.00
				Ending Bank Balance	55,042.30
Reconciled Bank Information					
				Ending Bank Balance	55,042.30
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	55,042.30

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	54,212.27
+ Cleared Deposits & Additions	830.03
- Cleared Checks & Payments	0.00
Ending Bank Balance	55,042.30
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	55,042.30
General Ledger Information	
Unadjusted General Ledger Balance	55,042.30
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	55,042.30
Unreconciled Amount	0.00

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

	1 Month Ended December 31, 2018	1 Month Ended December 31, 2017	12 Months Ended December 31, 2018	12 Months Ended December 31, 2017
Operating Income				
3110 - Dwelling Rental Revenue	$ 49,648.00	$ 40,254.00	$ 555,702.00	$ 481,501.00
3120 - Tenant Revenue - Excess Utilities	557.06	62.23	6,076.51	7,854.79
3689 - Tenant Revenue - Cable TV	5,616.00	4,740.00	62,756.00	58,097.35
3690 - Tenant Revenue - Other	3,391.20	7,943.83	35,682.26	40,756.76
3401.1 - Operating Grants	0.00	0.00	65,986.80	42,399.00
3401.2 - Operating Subsidy	54,024.00	41,785.00	578,228.00	491,266.00
3610 - Interest Income	84.19	64.09	767.82	771.14
3690.1 - Other Revenue	0.00	420.00	3,925.03	470.75
3690.2 - Gain/Loss-Sale of Fixed Assets	0.00	0.00	0.00	(1,041.79)
3690.4 - Laundry Revenue	0.00	965.94	10,438.32	11,084.12
3690.6 - Fraud Recovery Revenue	206.18	203.40	2,251.38	5,081.10
3690.7 - Management Fee - DVG	833.00	0.00	9,996.00	10,000.00
3690.8 - Restitution Income	0.00	0.00	2,497.00	0.00
Total Operating Income	$ 114,359.63	$ 96,438.49	$ 1,334,307.12	$ 1,148,240.22
Operating Expenses				
Routine Expense				
4110 - Administrative Wages	$ 15,258.03	$ 16,084.05	$ 160,355.43	$ 182,506.84
4130 - Legal Expense	92.45	895.09	9,506.10	17,866.95
4150 - Travel Expense	0.00	0.00	0.00	4,286.67
4170 - Accounting Fees	889.38	686.88	9,259.56	9,192.06
4171 - Auditing	0.00	8,750.00	8,750.00	8,750.00
4182 - Employee Benefits - Admin	14,988.75	35,886.37	92,058.57	106,932.84
4185 - Telephone	2,323.06	2,498.39	21,478.85	24,682.02
4190.1 - Publications	224.00	224.00	1,578.00	1,668.00
4190.2 - Membership Dues and Fees	0.00	0.00	1,721.38	1,721.38
4190.3 - Admin Service Contracts	3,393.12	4,606.98	46,007.74	56,564.64
4190.4 - Office Supplies	951.88	1,954.53	7,844.82	9,711.23
4190.5 - Other Sundry-Misc.	(515.23)	2,174.08	14,669.22	17,672.54
4220 - Rec., Pub., & Other Services	0.00	0.00	326.40	0.00
4221 - Resident Employee Stipend	550.00	650.00	6,600.00	8,546.99
4230 - Contract Costs-Cable & Other	5,927.17	5,482.63	70,939.87	65,646.20
4310 - Water & Sewer	3,991.70	3,978.76	57,157.97	58,021.22
4320 - Electricity	9,736.61	2,507.33	112,971.86	95,665.81
4330 - Gas	6,705.80	(1,035.70)	32,652.58	24,080.70
4410 - Maintenance Wages	9,382.47	9,922.20	107,829.70	107,734.06
4420 - Materials	3,603.92	5,242.35	36,572.25	44,873.29
4430.01 - Garbage Removal	1,461.96	2,449.87	22,679.30	20,547.59
4430.02 - Heating & Cooling Contracts	(2,599.41)	5,394.66	15,573.17	21,075.17
4430.03 - Snow Removal Contracts	0.00	0.00	200.00	0.00
4430.04 - Elevator Contracts	(2,305.96)	2,305.96	15,933.00	17,042.81
4430.05 - Landscape & Grounds Contracts	700.00	0.00	6,000.00	350.00
4430.06 - Unit Turnaround Contracts	(300.00)	525.00	9,156.00	8,989.00
4430.07 - Electrical Contracts	663.17	694.26	3,860.03	2,676.68
4430.08 - Plumbing Contracts	0.00	(150.00)	5,676.35	700.00
4430.09 - Extermination Contracts	1,574.00	2,977.00	18,974.00	42,750.00
4430.11 - Routine Maintenance Contracts	0.00	1,328.25	3,197.85	4,981.62

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

	1 Month Ended December 31, 2018	1 Month Ended December 31, 2017	12 Months Ended December 31, 2018	12 Months Ended December 31, 2017
4430.12 - Miscellaneous Contracts	803.04	1,680.76	8,337.40	12,697.51
4433 - Employee Benefits - Maint.	9,757.85	20,934.68	71,204.35	83,113.56
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	7,526.20	7,367.48	87,213.89	81,755.19
4520 - Payment in Lieu of Taxes	3,529.00	(6,967.24)	33,669.00	29,222.76
4550 - Compensated Absences	5,969.02	7,170.21	5,969.02	7,170.21
4570 - Collection Losses	(14,649.39)	18,416.36	26,745.54	28,380.99
4580 - Interest Expense	5,752.97	5,972.09	70,281.03	72,729.96
Total Routine Expense	$ 95,385.56	$ 170,607.28	$ 1,203,359.23	$ 1,280,342.13

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

	1 Month Ended December 31, 2018	1 Month Ended December 31, 2017	12 Months Ended December 31, 2018	12 Months Ended December 31, 2017
Non-Routine Expense				
Extraordinary Maintenance				
Total Extraordinary Maintenance	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Casualty Losses-Not Cap.				
Total Casualty Losses	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Non-Routine Expense	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Operating Expenses	$ 95,385.56	$ 170,607.28	$ 1,203,359.23	$ 1,280,342.13
Operating Income (Loss)	$ 18,974.07	$ (74,168.79)	$ 130,947.89	$ (132,101.91)
Depreciation Expense				
4800 - Depreciation - Current Year	$ 28,006.97	$ 29,380.10	$ 305,316.97	$ 301,630.10
Total Depreciation Expense	$ 28,006.97	$ 29,380.10	$ 305,316.97	$ 301,630.10
Surplus Credits & Charges				
6010 - Prior Year Adj. - Affecting RR	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Total Surplus Credits & Charges	$ 0.00	$ 0.00	$ 0.00	$ 1,009.75
Capital Expenditures				
7510 - Principal Payments - EPC	$ 3,364.43	$ 2,857.61	$ 37,079.09	$ 31,244.73
7511 - Principal Payments - F150	418.82	394.68	4,891.64	4,609.75
7520 - Replacement of Equipment	0.00	489.00	0.00	5,324.60
7530 - Cash Proceeds-Sale of Equipment	0.00	0.00	0.00	(487.00)
7540 - Betterments and Additions	826.18	7,873.00	16,436.18	17,989.90
7590 - Operating Expenditures-Contra	(4,609.43)	(11,614.29)	(58,406.91)	(58,681.98)
Total Capital Expenditures	$ 0.00	$ 0.00	$ 0.00	$ 0.00
HUD Net Income (Loss)	$ 14,364.64	$ (85,783.08)	$ 72,540.98	$ (192,280.64)

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 December 31, 2018. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

I. Financial Statements
II. Journal Register
III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Acct Specialists, Inc.

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

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	56,682.46
Total Cash		56,682.46
Receivables		
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		935.90
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		57,618.36
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(107,009.59)
Total Fixed Assets		266,221.70
TOTAL ASSETS	$	323,840.06

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

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	128.54
2114 - Tenant Security Deposits		1,391.00
2240 - Tenants Prepaid Rent		4.99
Total Current Liabilities		1,524.53
Noncurrent Liabilities		
2128 - Mortgage 1 - MSHDA (Forgivable)		166,000.00
2129 - Mortgage 2 - MSHDA (Forgivable)		160,000.00
2130 - Mortgage 3 - MSHDA (Forgivable)		174,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,524.53
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(233,778.30)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		61,966.22
Current Year Profit/(Loss)		(5,872.39)
Total Unrestricted Net Assets		56,093.83
TOTAL EQUITY		(177,684.47)
TOTAL LIABILITIES/EQUITY	$	323,840.06

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Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 12 Months Ended December 31, 2018

	1 Month Ended December 31, 2018	12 Months Ended December 31, 2018
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,508.00	$ 16,881.00
3690 - Tenant Revenue - Other	0.00	50.00
Total Operating Revenue	1,508.00	16,931.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	1,609.98
4172 - Management Fees	833.00	9,996.00
Total Administration	961.54	11,605.98
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	(1,875.62)	0.00
4590 - Other General Expense	(25.34)	0.00
Total General Expense	(1,900.96)	0.00
Total Routine Operating Expenses	(939.42)	12,060.61
Depreciation Expense		
4800 - Depreciation - Current Year	897.78	10,742.78
Total Depreciation Expense	897.78	10,742.78
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ 2,447.42	$ 4,870.39

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

Date	Reference	Account	Description	Amount
12/11/18	2679	20011111	H.A.A.S., Inc.	(128.54)
12/11/18	2679	20014170	H.A.A.S., Inc.	128.54
12/11/18	2680	20011111	Manistee Housing Commission	(833.00)
12/11/18	2680	20014172	Manistee Housing Commission	833.00
12/12/18	13263	10011111.2	CMHC - West Shore FSA	(272.69)
12/12/18	13263	10011111.3	CMHC - West Shore FSA	272.69
12/12/18	13264	10011111.2	United Steel Workers of America	(65.07)
12/12/18	13264	10012117.9	United Steel Workers of America	65.07
12/20/18	9728	10011111.2	EJP Consulting Group, LLC	(7,555.00)
12/20/18	9728	10164173	EJP Consulting Group, LLC	6,314.66
12/20/18	9728	10174173	EJP Consulting Group, LLC	1,240.34
12/20/18	9728	15161460	EJP Consulting Group, LLC	6,314.66
12/20/18	9728	15169800	EJP Consulting Group, LLC	(6,314.66)
12/20/18	9728	15171460	EJP Consulting Group, LLC	1,240.34
12/20/18	9728	15179800	EJP Consulting Group, LLC	(1,240.34)
			Transaction Balance	0.00

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

Date	Reference	Account	Description	Amount
12/31/18	112	20011111	December Cash Receipts	1,508.00
12/31/18	112	20011122	December TAR Collections	(1,508.00)
			Transaction Balance	0.00

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

Date	Reference	Account	Description	Amount
12/31/18	513	20011122	To record charges to tenants per Dec 2018 Statement of Operations.	1,508.00
12/31/18	513	20013110	To record charges to tenants per Dec 2018 Statement of Operations.	(1,508.00)
12/31/18	514	20011122	To defer tenant prepayments @ FYE 12/31/2018.	4.99
12/31/18	514	20012240	To defer tenant prepayments @ FYE 12/31/2018.	(4.99)
12/31/18	515	20012111	To reverse accounts payable recorded @ FYE 12/31/2017.	153.88
12/31/18	515	20014170	To reverse accounts payable recorded @ FYE 12/31/2017.	(128.54)
12/31/18	515	20014590	To reverse accounts payable recorded @ FYE 12/31/2017.	(25.34)
12/31/18	516	20014170	To record accounts payable @ FYE 12/31/2018.	128.54
12/31/18	516	20012111	To record accounts payable @ FYE 12/31/2018.	(128.54)
12/31/18	517	20011400.98	To adjust accumulated depreciation @ FYE 12/31/2018.	(2.78)
12/31/18	517	20014800	To adjust accumulated depreciation @ FYE 12/31/2018.	2.78
12/31/18	518	20012806.4	To adjust equity per GASB 34 @ FYE 12/31/2018.	10,742.78
12/31/18	518	20012806	To adjust equity per GASB 34 @ FYE 12/31/2018.	(10,742.78)
12/31/18	519	20012128	To reclassify mortgages.	(166,000.00)
12/31/18	519	20012129	To reclassify mortgages.	(160,000.00)
12/31/18	519	20012130	To reclassify mortgages.	326,000.00
12/31/18	520	20011122.1	To adjust allowance for doubtful accounts @ FYE 12/31/2018.	1,875.62
12/31/18	520	20014570	To adjust allowance for doubtful accounts @ FYE 12/31/2018.	(1,875.62)
12/31/18	DVG1	20014800	To record estimated depreciation expense.	895.00
12/31/18	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
12/31/18	RT1	20019996	To record units leased.	3.00
12/31/18	RT1	20019997	To record units leased.	(3.00)
			Transaction Balance	0.00

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

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			56,136.00		
12/11/18	2679	2	H.A.A.S., Inc.		(128.54)	
12/11/18	2680	2	Manistee Housing Commission		(833.00)	
12/31/18	112	1	December Cash Receipts		1,508.00	
			Totals for 20011111		546.46	56,682.46
20011122	Tenants Accounts Receivable			(4.99)		
12/31/18	112	1	December TAR Collections		(1,508.00)	
12/31/18	513	3	To record charges to tenants per Dec 2018 Statement of Operations.		1,508.00	
12/31/18	514	3	To defer tenant prepayments @ FYE 12/31/2018.		4.99	
			Totals for 20011122		4.99	0.00
20011122.1	Allowance for Doubtful Accounts-TAR			(1,875.62)		
12/31/18	520	3	To adjust allowance for doubtful accounts @ FYE 12/31/2018.		1,875.62	
			Totals for 20011122.1		1,875.62	0.00
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(106,111.81)		
12/31/18	517	3	To adjust accumulated depreciation @ FYE 12/31/2018.		(2.78)	
12/31/18	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(897.78)	(107,009.59)
20012111	Vendors & Contractors			(153.88)		
12/31/18	515	3	To reverse accounts payable recorded @ FYE 12/31/2017.		153.88	
12/31/18	516	3	To record accounts payable @ FYE 12/31/2018.		(128.54)	
			Totals for 20012111		25.34	(128.54)
20012114	Tenant Security Deposits			(1,391.00)		
			Totals for 20012114		0.00	(1,391.00)
20012128	Mortgage 1 - MSHDA (Forgivable)			0.00		
12/31/18	519	3	To reclassify mortgages.		(166,000.00)	
			Totals for 20012128		(166,000.00)	(166,000.00)
20012129	Mortgage 2 - MSHDA (Forgivable)			0.00		
12/31/18	519	3	To reclassify mortgages.		(160,000.00)	
			Totals for 20012129		(160,000.00)	(160,000.00)
20012130	Mortgage 3 - MSHDA (Forgivable)			(500,000.00)		
12/31/18	519	3	To reclassify mortgages.		326,000.00	
			Totals for 20012130		326,000.00	(174,000.00)
20012240	Tenants Prepaid Rent			0.00		
12/31/18	514	3	To defer tenant prepayments @ FYE 12/31/2018.		(4.99)	
			Totals for 20012240		(4.99)	(4.99)
20012806	Unrestricted Net Assets			(51,223.44)		

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

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/18	518	3	To adjust equity per GASB 34 @ FYE 12/31/2018.		(10,742.78)	
			Totals for 20012806		(10,742.78)	(61,966.22)
20012806.4	Invested in Capital Assets-DVG			223,035.52		
12/31/18	518	3	To adjust equity per GASB 34 @ FYE 12/31/2018.		10,742.78	
			Totals for 20012806.4		10,742.78	233,778.30
20013110	Dwelling Rental			(15,373.00)		
12/31/18	513	3	To record charges to tenants per Dec 2018 Statement of Operations.		(1,508.00)	
			Totals for 20013110		(1,508.00)	(16,881.00)
20013690	Tenant Income			(50.00)		
			Totals for 20013690		0.00	(50.00)
20014170	Accounting Fees			1,481.44		
12/11/18	2679	2	H.A.A.S., Inc.		128.54	
12/31/18	515	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(128.54)	
12/31/18	516	3	To record accounts payable @ FYE 12/31/2018.		128.54	
			Totals for 20014170		128.54	1,609.98
20014172	Management Fees			9,163.00		
12/11/18	2680	2	Manistee Housing Commission		833.00	
			Totals for 20014172		833.00	9,996.00
20014430.02	Heating & Cooling Contracts			454.63		
			Totals for 20014430.02		0.00	454.63
20014570	Collection Losses			1,875.62		
12/31/18	520	3	To adjust allowance for doubtful accounts @ FYE 12/31/2018.		(1,875.62)	
			Totals for 20014570		(1,875.62)	0.00
20014590	General Expense			25.34		
12/31/18	515	3	To reverse accounts payable recorded @ FYE 12/31/2017.		(25.34)	
			Totals for 20014590		(25.34)	0.00
20014800	Depreciation - Current Year			9,845.00		
12/31/18	517	3	To adjust accumulated depreciation @ FYE 12/31/2018.		2.78	
12/31/18	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		897.78	10,742.78
20019996	Unit Months Leased			33.00		
12/31/18	RT1	3	To record units leased.		3.00	
			Totals for 20019996		3.00	36.00
20019997	Unit Months Leased - Contra			(33.00)		
12/31/18	RT1	3	To record units leased.		(3.00)	
			Totals for 20019997		(3.00)	(36.00)
			Report Total			0.00

Net Profit/(Loss)
Current Period 1,549.64

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Date	Reference	
Year-to-Date		(5,872.39)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

DVG Checking - 0610226573

December 1, 2018 - December 31, 2018

General Ledger	
Balance per General Ledger (Account 20011111) at 12/01/18	56,136.00
Activity for the month:	
Total Debits (Deposits and Additions)	1,508.00
Total Credits (Checks and Payments)	(961.54)
Unadjusted General Ledger Balance at 12/31/18	56,682.46
Total Adjustments	0.00
Reconciled General Ledger Balance at 12/31/18	56,682.46

Bank	
Balance per Bank Statement at 12/31/18	56,682.46
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 12/31/18	56,682.46

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	56,136.00
Cleared Deposits & Additions					
112	12/31/18	20011122	December Cash Receipts		1,508.00
				Total	1,508.00
				Statement Total	1,508.00
				Difference	0.00
Cleared Checks & Payments					
2679	12/11/18	20014170	H.A.A.S., Inc.		128.54
2680	12/11/18	20014172	Manistee Housing Commission		833.00
				Total	961.54
				Statement Total	961.54
				Difference	0.00
				Ending Bank Balance	56,682.46
Reconciled Bank Information					
				Ending Bank Balance	56,682.46
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	56,682.46

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	56,136.00
+ Cleared Deposits & Additions	1,508.00
- Cleared Checks & Payments	961.54
Ending Bank Balance	56,682.46
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	56,682.46
General Ledger Information	
Unadjusted General Ledger Balance	56,682.46
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	56,682.46
Unreconciled Amount	0.00

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City of Manistee Housing Commission
Security Deposit Reconciliation

For the Month Ending December, 2018
Prepared January 24, 2019 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 53,640.60
Increases to PH				
[redacted]	12/3/2018	New Tenant	$ 420.00	$ 420.00
[redacted]	12/10/2018	New Tenant	$ 50.00	$ 470.00
[redacted]	12/20/2018	New Tenant	$ 203.00	$ 673.00
Total Increases to PH			$ 673.00	$ 673.00
Decreases to PH				
[redacted]	12/11/2018	Transfer of SD to MO Charges	$ (252.00)	$ (252.00)
[redacted]	12/11/2018	Transfer of SD to Rent & Other	$ (252.00)	$ (504.00)
[redacted].	12/28/2018	Transfer of SD to Rent	$ (203.00)	$ (707.00)
[redacted]	12/11/2018	Transfer of SD to Rent	$ (149.00)	$ (856.00)
[redacted]	12/11/2018	Refund of Security Deposit	$ (68.00)	$ (924.00)
Total Decreases to PH			$ (924.00)	$ (924.00)
Net Increase (Decrease) to PH			$ (251.00)	$ (251.00)
Ending PH Balance				**$ 53,389.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
N/A			$ -	$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 1,390.90**
Combined Ending Balance				**$ 54,780.50**
Account Balance December 31, 2018				**$ 54,223.07**
Difference				$ 557.43
				(From SD to PH)
				From PH to SD

PH Owes SD Account $557.43

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

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending January 31, 2019. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

I. Financial Statements
II. Journal Register
III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Acct Specialists, Inc.

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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of January 31, 2019

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	336,383.00
1111.3 - HRA Account		9,978.55
1111.4 - Money Market Savings		55,053 99
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		401,715.54
Receivables		
1122 - Tenants Accounts Receivable		8,799.81
1122.1 - Allowance for Doubtful Accounts-TAR		(3,114.05)
1129 - Accounts Receivable-Other		1,915.50
Total Receivables		7,601.26
Other Current Assets		
1211 - Prepaid Insurance		11,243.88
Total Other Current Assets		11,243.88
TOTAL CURRENT ASSETS		420,560.68
NONCURRENT ASSETS		
Fixed Assets		
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,433,574.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		268,877.30
1400.9 - Furn., Equip., Mach.-Admin		326,362.25
1400.95 - Accumulated Depreciation-ALL		(8,539,946.76)
Total Fixed Assets		2,604,986.46
Other Noncurrent Assets		
1701 - Deferred Outflows		12,840 96
Total Other Noncurrent Assets		12,840 96
TOTAL NONCURRENT ASSETS		2,617,827.42
TOTAL ASSETS	$	3,038,388.10

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PER FEDERAL PRIVACY ACT
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Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of January 31, 2019

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	37,752.73
2114 - Tenant Security Deposits		48,998 00
2117.12 - FSA Withheld		291.14
2117.13 - MERS HCSP Withheld		70.00
2117.14 - AFLAC Pre-Tax		487.98
2117.5 - Pension Withheld		1,304.70
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		40,049.37
2133 - Capital Lease - 2016 F250 - Current		4,769.85
2135 - Accrued Wages/Payroll Taxes Payable		7,165.09
2135.1 - Accrued Comp. Absences-Current		24,696.77
2137 - Payments in Lieu of Taxes		36,409 00
Total Current Liabilities		202,930.53
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,020,616.92
2135.3 - Accrued Comp. Absences-Non Current		13,536.18
2138 - Net Pension Liability		7,748.00
2139 - Capital Lease - 2016 F250 - Non Current		6,937.76
2701 - Deferred Inflows		10,600 00
Total Noncurrent Liabilities		1,059,438.86
TOTAL LIABILITIES		1,262,369.39
EQUITY		
2806.1 - Invested in Capital Assets		1,553,404.31
Unrestricted Net Assets		
2806 - Unrestricted Net Position		231,428.67
2820.00 - HUD Operating Reserve - Memo		243,406.15
2820.01 - HUD Operating Reserve-Contra		(243,406.15)
Current Year Profit/Loss - Public Housing/CFP		(8,814.27)
Total Unrestricted Net Assets		222,614.40
TOTAL EQUITY		1,776,018.71
TOTAL LIABILITIES/EQUITY	$	3,038,388.10

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2019

	1 Month Ended January 31, 2019	1 Month Ended January 31, 2019	BUDGET	VARIANCE
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 49,636.00	$ 49,636.00	$ 535,000	$ 485,364.00
3120 - Tenant Revenue - Excess Utilities	449.68	449.68	8,000	7,550.32
3689 - Tenant Revenue - Cable TV	5,410.00	5,410.00	11,952	6,542.00
3690 - Tenant Revenue - Other	5,418.99	5,418.99	34,500	29,081.01
Total Tenant Rental Revenue	60,914.67	60,914.67	589,452	528,537.33
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	0.00	65,986	65,986.00
3401.2 - Operating Subsidy	44,493.50	44,493.50	523,707	479,213.50
Total HUD PHA Grant Revenue	44,493.50	44,493.50	589,693	545,199.50
Other Revenue				
3610 - Interest Income	85.61	85.61	1,100	1,014.39
3690.1 - Other Revenue	0.00	0.00	3,000	3,000.00
3690.4 - Laundry Revenue	1,120.10	1,120.10	11,350	10,229.90
3690.6 - Fraud Recovery Revenue	0.00	0.00	2,000	2,000.00
3690.7 - Management Fee - DVG	833.00	833.00	10,000	9,167.00
Total Other Revenue	2,038.71	2,038.71	27,450	25,411.29
Total Operating Revenue	107,446.88	107,446.88	1,206,595	1,099,148.12
Operating Expenses				
Administration				
4110 - Administrative Wages	13,640.15	13,640.15	157,910	144,269.85
4130 - Legal Expense	0.00	0.00	15,000	15,000.00
4140 - Staff Training	0.00	0.00	1,200	1,200.00
4170 - Accounting Fees	686.88	686.88	9,600	8,913.12
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	8,085.93	8,085.93	68,492	60,406.07
4185 - Telephone	1,043.36	1,043.36	17,200	16,156.64
4190.1 - Publications	0.00	0.00	1,400	1,400.00
4190.2 - Membership Dues and Fees	180.00	180.00	1,600	1,420.00
4190.3 - Admin Service Contracts	2,264.18	2,264.18	58,000	55,735.82
4190.4 - Office Supplies	63.15	63.15	8,400	8,336.85
4190.5 - Other Sundry-Misc.	94.37	94.37	16,800	16,705.63
Total Administration	26,058.02	26,058.02	364,362	338,303.98
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	50	50.00
4221 - Resident Employee Stipend	550.00	550.00	6,600	6,050.00
4230 - Contract Costs-Cable & Other	5,967.25	5,967.25	11,952	5,984.75
Total Tenant Services	6,517.25	6,517.25	18,602	12,084.75

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2019

	1 Month Ended January 31, 2019	1 Month Ended January 31, 2019	BUDGET	VARIANCE
Utilities				
4310 - Water & Sewer	4,489.62	4,489.62	58,800	54,310.38
4320 - Electricity	10,432.63	10,432.63	111,000	100,567.37
4330 - Gas	0.00	0.00	35,000	35,000.00
Total Utilities	14,922.25	14,922.25	204,800	189,877.75
Ordinary Maint. & Operations				
4410 - Maintenance Wages	8,811.10	8,811.10	102,080	93,268.90
4420 - Materials	66.60	66.60	50,000	49,933.40
4430.01 - Garbage Removal	0.00	0.00	20,000	20,000.00
4430.02 - Heating & Cooling Contracts	0.00	0.00	18,000	18,000.00
4430.03 - Snow Removal Contracts	0.00	0.00	100	100.00
4430.04 - Elevator Contracts	11,687.96	11,687.96	15,000	3,312.04
4430.05 - Landscape & Grounds Contracts	0.00	0.00	5,000	5,000.00
4430.06 - Unit Turnaround Contracts	0.00	0.00	10,000	10,000.00
4430.07 - Electrical Contracts	0.00	0.00	2,500	2,500.00
4430.08 - Plumbing Contracts	0.00	0.00	3,000	3,000.00
4430.09 - Extermination Contracts	1,619.00	1,619.00	13,500	11,881.00
4430.11 - Routine Maintenance Contracts	0.00	0.00	4,800	4,800.00
4430.12 - Miscellaneous Contracts	213.60	213.60	8,000	7,786.40
4433 - Employee Benefits - Maint.	6,201.80	6,201.80	57,790	51,588.20
4440 - Staff Training-Maintenance	0.00	0.00	1,000	1,000.00
Total Ordinary Maint. & Oper	28,600.06	28,600.06	310,770	282,169.94
General Expense				
4510 - Insurance	7,095.60	7,095.60	91,100	84,004.40
4520 - Payment in Lieu of Taxes	2,740.00	2,740.00	32,867	30,127.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	0.00	0.00	16,800	16,800.00
4580 - Interest Expense	5,732.97	5,732.97	66,845	61,112.03
Total General Expense	15,568.57	15,568.57	208,812	193,243.43
Total Routine Operating Expenses	91,666.15	91,666.15	1,107,346	1,015,679.85
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	91,666.15	91,666.15	1,107,346	1,015,679.85
Operating Income (Loss)	15,780.73	15,780.73	99,249	83,468.27
Depreciation Expense				
4800 - Depreciation - Current Year	24,595.00	24,595.00	0	(24,595.00)
Total Depreciation Expense	24,595.00	24,595.00	0	(24,595.00)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2019

	1 Month Ended January 31, 2019	1 Month Ended January 31, 2019	BUDGET	VARIANCE
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	3,382.36	3,382.36	43,432	40,049.64
7511 - Principal Payments - F150	420.89	420.89	5,191	4,770.11
7520 - Replacement of Equipment	0.00	0.00	5,000	5,000.00
7590 - Operating Expenditures-Contra	(3,803.25)	(3,803.25)	(53,623)	(49,819.75)
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)	$ 11,977.48	$ 11,977.48	$ 45,626	$ 33,648.52
GAAP Net Income (Loss)	$ (8,814.27)	$ (8,814.27)		

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2019

1017	1 Month Ended January 31, 2019	1 Month Ended January 31, 2019
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 501-18
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2019

1018	1 Month Ended January 31, 2019	1 Month Ended January 31, 2019
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 January 31, 2019	Cumulative January 31, 2019	BUDGET	BALANCE
Administration				
1406 - Operations	$ (29,680.00)	$ 0.00	$ 0	$ 0.00
1408 - Management Improvement	(21,200.00)	0.00	0	0.00
1410 - Administration	(21,200.00)	0.00	0	0.00
Total Administration	(72,080.00)	0.00	0	0.00
A & E				
1430 - A & E Fees	(16,110.00)	0.00	0	0.00
Total A & E Fees	(16,110.00)	0.00	0	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	(70,323.50)	0.00	0	0.00
1460.99 - Dwelling Structures-Soft Costs	(30,982.50)	0.00	0	0.00
Total Dwelling Structures	(101,306.00)	0.00	0	0.00
Dwelling Equipment				
1465 - Dwelling Equipment	(6,027.00)	0.00	0	0.00
Total Dwelling Equipment	(6,027.00)	0.00	0	0.00
Nondwelling Structures				
1470 - Nondwelling Structures	(1,475.00)	0.00	0	0.00
Total Nondwelling Structures	(1,475.00)	0.00	0	0.00
Nondwelling Equipment				
1475 - Nondwelling Equipment	(15,000.00)	0.00	0	0.00
Total Nondwelling Equipment	(15,000.00)	0.00	0	0.00
Total Capital Funds Expended	$ (211,998.00)	$ 0.00	$ 0	$ 0.00
1600 - CFP Funding	(211,998.00)	0.00	0	0.00
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID: MI28P078501-17 **1517**	1 Month Ended January 31, 2019	Cumulative January 31, 2019	BUDGET	BALANCE
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399	$ 0.00
1408 - Management Improvement	0.00	20,140.25	25,440	5,299.75
1410 - Administration	0.00	21,199.00	21,199	0.00
Total Administration	0.00	83,738.25	89,038	5,299.75
A & E				
1430 - A & E Fees	0.00	14,915.61	15,000	84.39
Total A & E Fees	0.00	14,915.61	15,000	84.39
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	58,548.08	112,490	53,941.92
Total Dwelling Structures	0.00	58,548.08	112,490	53,941.92
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	$ 0.00	$ 157,201.94	$ 216,528	$ 59,326.06
1600 - CFP Funding	0.00	157,201.94	216,528	59,326.06
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-18

Program ID: MI28P078501-18 **1518**	1 Month Ended January 31, 2019	Cumulative January 31, 2019	BUDGET	BALANCE
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	0.00	65,986.80	131,973.60	65,986.80
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 - General Capital Activity	0.00	0.00	197,960.40	197,960.40
Total General Capital Activity	0.00	0.00	197,960.40	197,960.40
Total Capital Funds Expended	$ 0.00	$ 65,986.80	$ 329,934 00	$ 263,947.20
1600 - CFP Funding	0.00	65,986.80	329,934 00	263,947.20
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/01/19	9735	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
01/01/19	9735	10014190.3	CDM Mobile Shredding, Inc.	45.00
01/01/19	9736	10011111.2	Consumers Energy	(8,437.66)
01/01/19	9736	10014320	Consumers Energy	8,437.66
01/01/19	9741	10011111.2	[redacted]	(100.00)
01/01/19	9741	10014221	[redacted]	100.00
01/01/19	9742	10011111.2	[redacted]	(200.00)
01/01/19	9742	10014221	[redacted]	200.00
01/01/19	9743	10011111.2	[redacted]	(50.00)
01/01/19	9743	10014221	[redacted]	50.00
01/01/19	9744	10011111.2	[redacted]s	(200.00)
01/01/19	9744	10014221	[redacted]	200.00
01/10/19	9748	10011111.2	AT & T	(1,043.36)
01/10/19	9748	10014185	AT & T	1,043.36
01/10/19	9749	10011111.2	Auto Value	(66.60)
01/10/19	9749	10014420	Auto Value	66.60
01/10/19	9750	10011111.2	Bob's Roofing Company, Inc.	(186.60)
01/10/19	9750	10014430.12	Bob's Roofing Company, Inc.	186.60
01/10/19	9751	10011111.2	Charter Business	(5,967.25)
01/10/19	9751	10014230	Charter Business	5,967.25
01/10/19	9752	10011111.2	City of Manistee	(4,489.62)
01/10/19	9752	10014310	City of Manistee	4,489.62
01/10/19	9753	10011111.2	Consumers Energy	(1,994.97)
01/10/19	9753	10014320	Consumers Energy	1,994.97
01/10/19	9754	10011111.2	Custom Sheet Metal & Heating	(4,675.00)
01/10/19	9754	10012111	Custom Sheet Metal & Heating	4,675.00
01/10/19	9755	10011111.2	Griffin Pest Solutions	(1,619.00)
01/10/19	9755	10014430.09	Griffin Pest Solutions	1,619.00
01/10/19	9756	10011111.2	HAPA	(2,990.00)
01/10/19	9756	10012111	HAPA	2,990.00
01/10/19	9757	10011111.2	H.A.A.S., Inc.	(686.88)
01/10/19	9757	10014170	H.A.A.S., Inc.	686.88
01/10/19	9758	10011111.2	Kushner & Company	(50.00)
01/10/19	9758	10014190.3	Kushner & Company	50.00
01/10/19	9759	10011111.2	McCardel Water Conditioning	(39.00)
01/10/19	9759	10014190.5	McCardel Water Conditioning	39.00
01/10/19	9760	10011111.2	PNC Bank	(55.37)
01/10/19	9760	10014190.5	PNC Bank	55.37

DOCUMENT REDACTED
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Manistee Housing Commission
Cash Disbursements Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/10/19	9761	10011111.2	Schindler Elevator Corp.(01/01/19 - 12/31/19)	(11,687.96)
01/10/19	9761	10014430.04	Schindler Elevator Corp.(01/01/19 - 12/31/19)	11,687.96
01/10/19	9762	10011111.2	Sports Ink	(27.00)
01/10/19	9762	10014430.12	Sports Ink	27.00
01/10/19	9763	10011111.2	Alerus Retirement Solutions	(50.00)
01/10/19	9763	10012117.13	Alerus Retirement Solutions	50.00
01/10/19	9764	10011111.2	Alerus Retirement Solutions	(20.00)
01/10/19	9764	10012117.13	Alerus Retirement Solutions	20.00
01/10/19	9765	10011111.2	Alerus Retirement Solutions	(20.00)
01/10/19	9765	10012117.13	Alerus Retirement Solutions	20.00
01/10/19	9766	10011111.2	Alerus Retirement Solutions	(50.00)
01/10/19	9766	10012117.13	Alerus Retirement Solutions	50.00
01/10/19	9767	10011111.2	US Bank Equipment Finance	(678.78)
01/10/19	9767	10014190.3	US Bank Equipment Finance	678.78
01/10/19	13265	10011111.2	CMHC - West Shore FSA	(272.69)
01/10/19	13265	10011111.3	CMHC - West Shore FSA	272.69
01/10/19	13266	10011111.2	United Steel Workers	(62.95)
01/10/19	13266	10012117.9	United Steel Workers	62.95
01/10/19	13267	10011111.2	CMHC - West Shore FSA	(303.47)
01/10/19	13267	10011111.3	CMHC - West Shore FSA	303.47
01/10/19	13268	10011111.2	United Steel Workers	(67.06)
01/10/19	13268	10012117.9	United Steel Workers	67.06
01/10/19	13269	10011111.2	United Steel Workers	(11.20)
01/10/19	13269	10012117.9	United Steel Workers	11.20
01/23/19	13270	10011111.2	CMHC - West Shore FSA	(303.47)
01/23/19	13270	10011111.3	CMHC - West Shore FSA	303.47
01/23/19	13271	10011111.2	United Steel Workers	(60.73)
01/23/19	13271	10012117.9	United Steel Workers	60.73
			Transaction Balance	0.00

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Manistee Housing Commission
Cash Receipts Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/31/19	100	10011111.2	January Cash Receipts	58,581.52
01/31/19	100	10011111.2	January Cash Receipts	382.00
01/31/19	100	10011122	January TAR Collections	(56,523.97)
01/31/19	100	10011122.1	January Bad Debt Collections	(436.45)
01/31/19	100	10012114	January Security Deposit Collections	(50.00)
01/31/19	100	10013690.7	Management Fee Income - DVG	(833.00)
01/31/19	100	10013690.4	Laundry Income	(1,120.10)
01/31/19	101	10011111.2	Bank Error 1/16	318.00
01/31/19	101	10012119	Bank Error 1/16	(318.00)
01/31/19	102	10011111.2	January Cash Receipts	93.20
01/31/19	102	10011122	January TAR Collections - Woods	(93.20)
01/31/19	103	10011111.2	Operating Subsidy	44,493.50
01/31/19	103	10013401.2	Operating Subsidy	(44,493.50)
01/31/19	104	10011111.2	2017 CFP Grant	7,665.00
01/31/19	104	10011125	2017 CFP Grant	(7,665.00)
01/31/19	105	10011111.2	NOW/Sweep Interest	73.29
01/31/19	105	10011111.3	HRA Interest	0.63
01/31/19	105	10011111.4	MM Savings Interest	11.69
01/31/19	105	10013610	Interest Income - January	(85.61)
			Transaction Balance	0.00

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Manistee Housing Commission
Journal Entry Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/31/19	300	10011122	To record charges to tenants per Jan 2019 Statement of Operations.	61,133.67
01/31/19	300	10013110	To record charges to tenants per Jan 2019 Statement of Operations.	(49,636.00)
01/31/19	300	10013120	To record charges to tenants per Jan 2019 Statement of Operations.	(449.68)
01/31/19	300	10013689	To record charges to tenants per Jan 2019 Statement of Operations.	(5,410.00)
01/31/19	300	10013690	To record charges to tenants per Jan 2019 Statement of Operations.	(5,418.99)
01/31/19	300	10011111.2	To record charges to tenants per Jan 2019 Statement of Operations.	(219.00)
01/31/19	301	10011122	To record transfers of security deposits to A/R per Jan 2019 Statement of Operations.	(363.00)
01/31/19	301	10012114	To record transfers of security deposits to A/R per Jan 2019 Statement of Operations.	363.00
01/31/19	302	10011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.	(3,359.43)
01/31/19	302	10012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.	3,359.43
01/31/19	303	10012131	To reclassify expenses deferred @ FYE 12/31/2018.	3,382.36
01/31/19	303	10012133	To reclassify expenses deferred @ FYE 12/31/2018.	420.89
01/31/19	303	10014182	To reclassify expenses deferred @ FYE 12/31/2018.	1,345.03
01/31/19	303	10014190.2	To reclassify expenses deferred @ FYE 12/31/2018.	180.00
01/31/19	303	10014190.3	To reclassify expenses deferred @ FYE 12/31/2018.	1,199.20
01/31/19	303	10014433	To reclassify expenses deferred @ FYE 12/31/2018.	966.39
01/31/19	303	10014580	To reclassify expenses deferred @ FYE 12/31/2018.	5,732.97
01/31/19	303	10011290	To reclassify expenses deferred @ FYE 12/31/2018.	(13,226.84)
01/31/19	303	10017510	To reclassify expenses deferred @ FYE 12/31/2018.	3,382.36
01/31/19	303	10017511	To reclassify expenses deferred @ FYE 12/31/2018.	420.89
01/31/19	303	10017590	To reclassify expenses deferred @ FYE 12/31/2018.	(3,803.25)
01/31/19	304	15161406	To remove completed 501-16 CFP memo accounts.	(29,680.00)
01/31/19	304	15161408	To remove completed 501-16 CFP memo accounts.	(21,200.00)
01/31/19	304	15161410	To remove completed 501-16 CFP memo accounts.	(21,200.00)
01/31/19	304	15161430	To remove completed 501-16 CFP memo accounts.	(16,110.00)
01/31/19	304	15161460	To remove completed 501-16 CFP memo accounts.	(70,323.50)
01/31/19	304	15161460.99	To remove completed 501-16 CFP memo accounts.	(30,982.50)
01/31/19	304	15161465	To remove completed 501-16 CFP memo accounts.	(6,027.00)
01/31/19	304	15161470	To remove completed 501-16 CFP memo accounts.	(1,475.00)
01/31/19	304	15161475	To remove completed 501-16 CFP memo accounts.	(15,000.00)
01/31/19	304	15161600	To remove completed 501-16 CFP memo accounts.	(211,998.00)
01/31/19	304	15161699	To remove completed 501-16 CFP memo accounts.	211,998.00
01/31/19	304	15169800	To remove completed 501-16 CFP memo accounts.	211,998.00
01/31/19	305	10014190.4	To record Deluxe Bus Sys debit per Jan 2019 bank statement.	63.15
01/31/19	305	10011111.2	To record Deluxe Bus Sys debit per Jan 2019 bank statement.	(63.15)
01/31/19	306	10012119	To record correction made by bank for deposit error.	318.00
01/31/19	306	10011111.2	To record correction made by bank for deposit error.	(318.00)
01/31/19	PH1	10019998	To record units available.	214.00
01/31/19	PH1	10019999	To record units available.	(214.00)
01/31/19	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
01/31/19	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
01/31/19	PH3	10014800	To record estimated monthly depreciation expense.	24,595.00
01/31/19	PH3	10011400.95	To record estimated monthly depreciation expense.	(24,595.00)

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Manistee Housing Commission
Journal Entry Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/31/19	RT1	10019996	To record units leased.	206.00
01/31/19	RT1	10019997	To record units leased.	(206.00)
01/31/19	RT2	10014510	To record monthly insurance write off.	7,095.60
01/31/19	RT2	10011211	To record monthly insurance write off.	(7,095.60)
01/31/19	RT3	10012117.12	To record HRA transactions per bank statement.	1,584.64
01/31/19	RT3	10011111.3	To record HRA transactions per bank statement.	(1,584.64)
01/31/19	RT4	10014110	To record payroll transactions per bank statement.	13,640.15
01/31/19	RT4	10014410	To record payroll transactions per bank statement.	8,811.10
01/31/19	RT4	10012117.4	To record payroll transactions per bank statement.	(1,912.04)
01/31/19	RT4	10012117.5	To record payroll transactions per bank statement.	(1,304.70)
01/31/19	RT4	10012117.9	To record payroll transactions per bank statement.	(138.99)
01/31/19	RT4	10012117.12	To record payroll transactions per bank statement.	(606.94)
01/31/19	RT4	10012117.13	To record payroll transactions per bank statement.	(140.00)
01/31/19	RT4	10012117.14	To record payroll transactions per bank statement.	(487.98)
01/31/19	RT4	10014182	To record payroll transactions per bank statement.	2,178.86
01/31/19	RT4	10014433	To record payroll transactions per bank statement.	1,387.29
01/31/19	RT4	10014190.3	To record payroll transactions per bank statement.	291.20
01/31/19	RT4	10011111.2	To record payroll transactions per bank statement.	(21,717.95)
01/31/19	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,912.04
01/31/19	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,562.04
01/31/19	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,848.12
01/31/19	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(10,322.20)
01/31/19	RT6	10012117.5	To record MERS contribution per bank statement.	1,304.31
01/31/19	RT6	10011701	To record MERS contribution per bank statement.	920.00
01/31/19	RT6	10011111.2	To record MERS contribution per bank statement.	(2,224.31)
01/31/19	RT7	10012117.14	To record AFLAC debit per bank statement.	487.98
01/31/19	RT7	10011111.2	To record AFLAC debit per bank statement.	(487.98)
01/31/19	RT8	10012820.00	To record adjustment to Operating Reserve to reflect current month profit or loss.	(11,977.48)
01/31/19	RT8	10012820.01	To record adjustment to Operating Reserve to reflect current month profit or loss.	11,977.48
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			306,640.70		
01/01/19	9735	2	CDM Mobile Shredding, Inc.		(45.00)	
01/01/19	9736	2	Consumers Energy		(8,437.66)	
01/01/19	9741	2	[redacted]		(100.00)	
01/01/19	9742	2	[redacted]		(200.00)	
01/01/19	9743	2	[redacted]		(50.00)	
01/01/19	9744	2	[redacted]		(200.00)	
01/10/19	9748	2	AT & T		(1,043.36)	
01/10/19	9749	2	Auto Value		(66.60)	
01/10/19	9750	2	Bob's Roofing Company, Inc.		(186.60)	
01/10/19	9751	2	Charter Business		(5,967.25)	
01/10/19	9752	2	City of Manistee		(4,489.62)	
01/10/19	9753	2	Consumers Energy		(1,994.97)	
01/10/19	9754	2	Custom Sheet Metal & Heating		(4,675.00)	
01/10/19	9755	2	Griffin Pest Solutions		(1,619.00)	
01/10/19	9756	2	HAPA		(2,990.00)	
01/10/19	9757	2	H.A.A.S., Inc.		(686.88)	
01/10/19	9758	2	Kushner & Company		(50.00)	
01/10/19	9759	2	McCardel Water Conditioning		(39.00)	
01/10/19	9760	2	PNC Bank		(55.37)	
01/10/19	9761	2	Schindler Elevator Corp.(01/01/19 - 12/31/19)		(11,687.96)	
01/10/19	9762	2	Sports Ink		(27.00)	
01/10/19	9763	2	Alerus Retirement Solutions		(50.00)	
01/10/19	9764	2	Alerus Retirement Solutions		(20.00)	
01/10/19	9765	2	Alerus Retirement Solutions		(20.00)	
01/10/19	9766	2	Alerus Retirement Solutions		(50.00)	
01/10/19	9767	2	US Bank Equipment Finance		(678.78)	
01/10/19	13265	2	CMHC - West Shore FSA		(272.69)	
01/10/19	13266	2	United Steel Workers		(62.95)	
01/10/19	13267	2	CMHC - West Shore FSA		(303.47)	
01/10/19	13268	2	United Steel Workers		(67.06)	
01/10/19	13269	2	United Steel Workers		(11.20)	
01/23/19	13270	2	CMHC - West Shore FSA		(303.47)	
01/23/19	13271	2	United Steel Workers		(60.73)	
01/31/19	100	1	January Cash Receipts		58,581.52	
01/31/19	100	1	January Cash Receipts		382.00	
01/31/19	101	1	Bank Error 1/16		318.00	
01/31/19	102	1	January Cash Receipts		93.20	
01/31/19	103	1	Operating Subsidy		44,493.50	
01/31/19	104	1	2017 CFP Grant		7,665.00	
01/31/19	105	1	NOW/Sweep Interest		73.29	
01/31/19	300	3	To record charges to tenants per Jan 2019 Statement of Operations.		(219.00)	
01/31/19	305	3	To record Deluxe Bus Sys debit per Jan 2019 bank statement.		(63.15)	
01/31/19	306	3	To record correction made by bank for deposit error.		(318.00)	
01/31/19	RT4	3	To record payroll transactions per bank statement.		(21,717.95)	
01/31/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(10,322.20)	
01/31/19	RT6	3	To record MERS contribution per bank statement.		(2,224.31)	
01/31/19	RT7	3	To record AFLAC debit per bank statement.		(487.98)	
			Totals for 10011111.2		29,742.30	336,383.00
10011111.3	HRA Account			10,682.93		
01/10/19	13265	2	CMHC - West Shore FSA		272.69	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/10/19	13267	2	CMHC - West Shore FSA		303.47	
01/23/19	13270	2	CMHC - West Shore FSA		303.47	
01/31/19	105	1	HRA Interest		0.63	
01/31/19	RT3	3	To record HRA transactions per bank statement.		(1,584.64)	
			Totals for 10011111.3		(704.38)	9,978.55
10011111.4	Money Market Savings			55,042.30		
01/31/19	105	1	MM Savings Interest		11.69	
			Totals for 10011111.4		11.69	55,053.99
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00
10011122	Tenants Accounts Receivable			8,005.74		
01/31/19	100	1	January TAR Collections		(56,523.97)	
01/31/19	102	1	January TAR Collections - Woods		(93.20)	
01/31/19	300	3	To record charges to tenants per Jan 2019 Statement of Operations.		61,133.67	
01/31/19	301	3	To record transfers of security deposits to A/R per Jan 2019 Statement of Operations.		(363.00)	
01/31/19	302	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.		(3,359.43)	
			Totals for 10011122		794.07	8,799.81
10011122.1	Allowance for Doubtful Accounts-TAR			(2,677.60)		
01/31/19	100	1	January Bad Debt Collections		(436.45)	
			Totals for 10011122.1		(436.45)	(3,114.05)
10011125	Accounts Receivable - HUD			7,665.00		
01/31/19	104	1	2017 CFP Grant		(7,665.00)	
			Totals for 10011125		(7,665.00)	0.00
10011129	Accounts Receivable-Other			1,915.50		
			Totals for 10011129		0.00	1,915.50
10011211	Prepaid Insurance			18,339.48		
01/31/19	RT2	3	To record monthly insurance write off.		(7,095.60)	
			Totals for 10011211		(7,095.60)	11,243.88
10011290	Other Prepaid Expenses			13,226.84		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		(13,226.84)	
			Totals for 10011290		(13,226.84)	0.00
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,433,574.21		
			Totals for 10011400.71		0.00	5,433,574.21

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			268,877.30		
			Totals for 10011400.8		0.00	268,877.30
10011400.9	Furn., Equip., Mach.-Admin			326,362.25		
			Totals for 10011400.9		0.00	326,362.25
10011400.95	Accumulated Depreciation-ALL			(8,515,351.76)		
01/31/19	PH3	3	To record estimated monthly depreciation expense.		(24,595.00)	
			Totals for 10011400.95		(24,595.00)	(8,539,946.76)
10011701	Deferred Outflows			11,920.96		
01/31/19	RT6	3	To record MERS contribution per bank statement.		920.00	
			Totals for 10011701		920.00	12,840.96
10012111	Vendors and Contractors			(45,417.73)		
01/10/19	9754	2	Custom Sheet Metal & Heating		4,675.00	
01/10/19	9756	2	HAPA		2,990.00	
			Totals for 10012111		7,665.00	(37,752.73)
10012114	Tenant Security Deposits			(49,311.00)		
01/31/19	100	1	January Security Deposit Collections		(50.00)	
01/31/19	301	3	To record transfers of security deposits to A/R per Jan 2019 Statement of Operations.		363.00	
			Totals for 10012114		313.00	(48,998.00)
10012117.12	FSA Withheld			(1,268.84)		
01/31/19	RT3	3	To record HRA transactions per bank statement.		1,584.64	
01/31/19	RT4	3	To record payroll transactions per bank statement.		(606.94)	
			Totals for 10012117.12		977.70	(291.14)
10012117.13	MERS HCSP Withheld			(70.00)		
01/10/19	9763	2	Alerus Retirement Solutions		50.00	
01/10/19	9764	2	Alerus Retirement Solutions		20.00	
01/10/19	9765	2	Alerus Retirement Solutions		20.00	
01/10/19	9766	2	Alerus Retirement Solutions		50.00	
01/31/19	RT4	3	To record payroll transactions per bank statement.		(140.00)	
			Totals for 10012117.13		0.00	(70.00)
10012117.14	AFLAC Pre-Tax			(487.98)		
01/31/19	RT4	3	To record payroll transactions per bank statement.		(487.98)	
01/31/19	RT7	3	To record AFLAC debit per bank statement.		487.98	
			Totals for 10012117.14		0.00	(487.98)
10012117.4	125 Medical Withheld			0.00		
01/31/19	RT4	3	To record payroll transactions per bank statement.		(1,912.04)	
01/31/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,912.04	
			Totals for 10012117.4		0.00	0.00

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10012117.5	Pension Withheld			(1,304.31)		
01/31/19	RT4	3	To record payroll transactions per bank statement.		(1,304.70)	
01/31/19	RT6	3	To record MERS contribution per bank statement.		1,304.31	
			Totals for 10012117.5		(0.39)	(1,304.70)
10012117.9	Union Dues Withheld			(62.95)		
01/10/19	13266	2	United Steel Workers		62.95	
01/10/19	13268	2	United Steel Workers		67.06	
01/10/19	13269	2	United Steel Workers		11.20	
01/23/19	13271	2	United Steel Workers		60.73	
01/31/19	RT4	3	To record payroll transactions per bank statement.		(138.99)	
			Totals for 10012117.9		62.95	0.00
10012119	Accounts Payable - Other			0.00		
01/31/19	101	1	Bank Error 1/16		(318.00)	
01/31/19	306	3	To record correction made by bank for deposit error.		318.00	
			Totals for 10012119		0.00	0.00
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)
10012131	EPC Loan - Current			(43,431.73)		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		3,382.36	
			Totals for 10012131		3,382.36	(40,049.37)
10012132	EPC Loan - Noncurrent			(1,020,616.92)		
			Totals for 10012132		0.00	(1,020,616.92)
10012133	Capital Lease - 2016 F250 - Current			(5,190.74)		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		420.89	
			Totals for 10012133		420.89	(4,769.85)
10012135	Accrued Salaries and Wages			(7,165.09)		
			Totals for 10012135		0.00	(7,165.09)
10012135.1	Accrued Comp. Absences-Current			(24,696.77)		
			Totals for 10012135.1		0.00	(24,696.77)
10012135.3	Accrued Comp. Absences-Non Current			(13,536.18)		
			Totals for 10012135.3		0.00	(13,536.18)
10012137	Payments in Lieu of Taxes			(33,669.00)		
01/31/19	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	
			Totals for 10012137		(2,740.00)	(36,409.00)
10012138	Net Pension Liability			(7,748.00)		
			Totals for 10012138		0.00	(7,748.00)
10012139	Capital Lease - 2016 F250 - Non Current			(6,937.76)		
			Totals for 10012139		0.00	(6,937.76)
10012240	Tenants Prepaid Rent			(3,359.43)		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/19	302	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.		3,359.43	
			Totals for 10012240		3,359.43	0.00
10012701	Deferred Inflows			(10,600.00)		
			Totals for 10012701		0.00	(10,600.00)
10012806	Unrestricted Net Position			(231,428.67)		
			Totals for 10012806		0.00	(231,428.67)
10012806.1	Invested in Capital Assets			(1,553,404.31)		
			Totals for 10012806.1		0.00	(1,553,404.31)
10012820.00	HUD Operating Reserve - Memo			(231,428.67)		
01/31/19	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		(11,977.48)	
			Totals for 10012820.00		(11,977.48)	(243,406.15)
10012820.01	HUD Operating Reserve-Contra			231,428.67		
01/31/19	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		11,977.48	
			Totals for 10012820.01		11,977.48	243,406.15
10013110	Dwelling Rental Revenue			0.00		
01/31/19	300	3	To record charges to tenants per Jan 2019 Statement of Operations.		(49,636.00)	
			Totals for 10013110		(49,636.00)	(49,636.00)
10013120	Tenant Revenue - Excess Utilities			0.00		
01/31/19	300	3	To record charges to tenants per Jan 2019 Statement of Operations.		(449.68)	
			Totals for 10013120		(449.68)	(449.68)
10013401.2	Operating Subsidy			0.00		
01/31/19	103	1	Operating Subsidy		(44,493.50)	
			Totals for 10013401.2		(44,493.50)	(44,493.50)
10013610	Interest Income			0.00		
01/31/19	105	1	Interest Income - January		(85.61)	
			Totals for 10013610		(85.61)	(85.61)
10013689	Tenant Revenue - Cable TV			0.00		
01/31/19	300	3	To record charges to tenants per Jan 2019 Statement of Operations.		(5,410.00)	
			Totals for 10013689		(5,410.00)	(5,410.00)
10013690	Tenant Revenue - Other			0.00		
01/31/19	300	3	To record charges to tenants per Jan 2019 Statement of Operations.		(5,418.99)	
			Totals for 10013690		(5,418.99)	(5,418.99)
10013690.4	Laundry Revenue			0.00		
01/31/19	100	1	Laundry Income		(1,120.10)	
			Totals for 10013690.4		(1,120.10)	(1,120.10)
10013690.7	Management Fee - DVG			0.00		
01/31/19	100	1	Management Fee Income - DVG		(833.00)	
			Totals for 10013690.7		(833.00)	(833.00)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10014110	Administrative Wages			0.00		
01/31/19	RT4	3	To record payroll transactions per bank statement.		13,640.15	
			Totals for 10014110		13,640.15	13,640.15
10014170	Accounting Fees			0.00		
01/10/19	9757	2	H.A.A.S., Inc.		686.88	
			Totals for 10014170		686.88	686.88
10014182	Employee Benefits - Admin			0.00		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		1,345.03	
01/31/19	RT4	3	To record payroll transactions per bank statement.		2,178.86	
01/31/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,562.04	
			Totals for 10014182		8,085.93	8,085.93
10014185	Telephone			0.00		
01/10/19	9748	2	AT & T		1,043.36	
			Totals for 10014185		1,043.36	1,043.36
10014190.2	Membership Dues and Fees			0.00		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		180.00	
			Totals for 10014190.2		180.00	180.00
10014190.3	Admin Service Contracts			0.00		
01/01/19	9735	2	CDM Mobile Shredding, Inc.		45.00	
01/10/19	9758	2	Kushner & Company		50.00	
01/10/19	9767	2	US Bank Equipment Finance		678.78	
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		1,199.20	
01/31/19	RT4	3	To record payroll transactions per bank statement.		291.20	
			Totals for 10014190.3		2,264.18	2,264.18
10014190.4	Office Supplies			0.00		
01/31/19	305	3	To record Deluxe Bus Sys debit per Jan 2019 bank statement.		63.15	
			Totals for 10014190.4		63.15	63.15
10014190.5	Other Sundry-Misc.			0.00		
01/10/19	9759	2	McCardel Water Conditioning		39.00	
01/10/19	9760	2	PNC Bank		55.37	
			Totals for 10014190.5		94.37	94.37
10014221	Resident Employee Stipend			0.00		
01/01/19	9741	2	[redacted]		100.00	
01/01/19	9742	2	[redacted]		200.00	
01/01/19	9743	2	[redacted]		50.00	
01/01/19	9744	2	[redacted]		200.00	
			Totals for 10014221		550.00	550.00
10014230	Contract Costs-Cable & Other			0.00		
01/10/19	9751	2	Charter Business		5,967.25	
			Totals for 10014230		5,967.25	5,967.25
10014310	Water & Sewer			0.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/10/19	9752	2	City of Manistee		4,489.62	
			Totals for 10014310		4,489.62	4,489.62
10014320	Electricity			0.00		
01/01/19	9736	2	Consumers Energy		8,437.66	
01/10/19	9753	2	Consumers Energy		1,994.97	
			Totals for 10014320		10,432.63	10,432.63
10014410	Maintenance Wages			0.00		
01/31/19	RT4	3	To record payroll transactions per bank statement.		8,811.10	
			Totals for 10014410		8,811.10	8,811.10
10014420	Materials			0.00		
01/10/19	9749	2	Auto Value		66.60	
			Totals for 10014420		66.60	66.60
10014430.04	Elevator Contracts			0.00		
01/10/19	9761	2	Schindler Elevator Corp.(01/01/19 - 12/31/19)		11,687.96	
			Totals for 10014430.04		11,687.96	11,687.96
10014430.09	Extermination Contracts			0.00		
01/10/19	9755	2	Griffin Pest Solutions		1,619.00	
			Totals for 10014430.09		1,619.00	1,619.00
10014430.12	Miscellaneous Contracts			0.00		
01/10/19	9750	2	Bob's Roofing Company, Inc.		186.60	
01/10/19	9762	2	Sports Ink		27.00	
			Totals for 10014430.12		213.60	213.60
10014433	Employee Benefits - Maint.			0.00		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		966.39	
01/31/19	RT4	3	To record payroll transactions per bank statement.		1,387.29	
01/31/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,848.12	
			Totals for 10014433		6,201.80	6,201.80
10014510	Insurance			0.00		
01/31/19	RT2	3	To record monthly insurance write off.		7,095.60	
			Totals for 10014510		7,095.60	7,095.60
10014520	Payment in Lieu of Taxes			0.00		
01/31/19	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		2,740.00	2,740.00
10014580	Interest Expense			0.00		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		5,732.97	
			Totals for 10014580		5,732.97	5,732.97
10014800	Depreciation - Current Year			0.00		
01/31/19	PH3	3	To record estimated monthly depreciation expense.		24,595.00	
			Totals for 10014800		24,595.00	24,595.00
10017510	Principal Payments - EPC			0.00		

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01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		3,382.36	
			Totals for 10017510		3,382.36	3,382.36
10017511	Principal Payments - F150			0.00		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		420.89	
			Totals for 10017511		420.89	420.89
10017590	Operating Expenditures-Contra			0.00		
01/31/19	303	3	To reclassify expenses deferred @ FYE 12/31/2018.		(3,803.25)	
			Totals for 10017590		(3,803.25)	(3,803.25)
10019996	Unit Months Leased			0.00		
01/31/19	RT1	3	To record units leased.		206.00	
			Totals for 10019996		206.00	206.00
10019997	Unit Months Leased - Contra			0.00		
01/31/19	RT1	3	To record units leased.		(206.00)	
			Totals for 10019997		(206.00)	(206.00)
10019998	Unit Months Available			0.00		
01/31/19	PH1	3	To record units available.		214.00	
			Totals for 10019998		214.00	214.00
10019999	Unit Months Available - Contra			0.00		
01/31/19	PH1	3	To record units available.		(214.00)	
			Totals for 10019999		(214.00)	(214.00)
15161406	Operations			29,680.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(29,680.00)	
			Totals for 15161406		(29,680.00)	0.00
15161408	Management Improvement			21,200.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(21,200.00)	
			Totals for 15161408		(21,200.00)	0.00
15161410	Administration			21,200.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(21,200.00)	
			Totals for 15161410		(21,200.00)	0.00
15161430	A & E Fees			16,110.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(16,110.00)	
			Totals for 15161430		(16,110.00)	0.00
15161460	Dwelling Structures			70,323.50		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(70,323.50)	
			Totals for 15161460		(70,323.50)	0.00
15161460.99	Dwelling Structures - Soft Costs			30,982.50		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(30,982.50)	
			Totals for 15161460.99		(30,982.50)	0.00
15161465	Dwelling Equipment			6,027.00		

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01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(6,027.00)	
			Totals for 15161465		(6,027.00)	0.00
15161470	Nondwelling Structures			1,475.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(1,475.00)	
			Totals for 15161470		(1,475.00)	0.00
15161475	Non-dwelling Equipment			15,000.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(15,000.00)	
			Totals for 15161475		(15,000.00)	0.00
15161600	CFP Funding			211,998.00		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		(211,998.00)	
			Totals for 15161600		(211,998.00)	0.00
15161699	CFP Funding - Contra			(211,998.00)		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		211,998.00	
			Totals for 15161699		211,998.00	0.00
15169800	CFP Cost - Contra			(211,998.00)		
01/31/19	304	3	To remove completed 501-16 CFP memo accounts.		211,998.00	
			Totals for 15169800		211,998.00	0.00
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00
15171408	Management Improvement			20,140.25		
			Totals for 15171408		0.00	20,140.25
15171410	Administration			21,199.00		
			Totals for 15171410		0.00	21,199.00
15171430	A & E Fees			14,915.61		
			Totals for 15171430		0.00	14,915.61
15171460	Dwelling Structures			58,548.08		
			Totals for 15171460		0.00	58,548.08
15171600	CFP Funding			157,201.94		
			Totals for 15171600		0.00	157,201.94
15171699	CFP Funding - Contra			(157,201.94)		
			Totals for 15171699		0.00	(157,201.94)
15179800	CFP Cost - Contra			(157,201.94)		
			Totals for 15179800		0.00	(157,201.94)
15181406	Operations			65,986.80		
			Totals for 15181406		0.00	65,986.80
15181600	CFP Funding			65,986.80		
			Totals for 15181600		0.00	65,986.80
15181699	CFP Funding - Contra			(65,986.80)		

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				Totals for 15181699		0.00	(65,986.80)
15189800	CFP Cost - Contra				(65,986.80)		
				Totals for 15189800		0.00	(65,986.80)
				Report Total			0.00

Net Profit/(Loss)

Current Period	(8,814.27)
Year-to-Date	(8,814.27)

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

Public Housing Checking - 851620

January 1, 2019 - January 31, 2019

General Ledger	
Balance per General Ledger (Account 10011111.2) at 01/01/19	306,640.70
Activity for the month:	
Total Debits (Deposits and Additions)	111,606.51
Total Credits (Checks and Payments)	(81,864.21)
Unadjusted General Ledger Balance at 01/31/19	336,383.00
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/19	336,383.00

Bank	
Balance per Bank Statement at 01/31/19	337,247.46
Total Additions (Deposits and Additions in Transit)	382.00
Total Subtractions (Checks and Payments in Transit)	(1,246.46)
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/19	336,383.00

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	315,350.02
Cleared Deposits & Additions				
100	01/31/19	Multiple	January Cash Receipts	58,581.52
101	01/31/19	10012119	Bank Error 1/16	318.00
102	01/31/19	10011122	Unidentified Deposit 1/25	93.20
103	01/31/19	10013401.2	Operating Subsidy	44,493.50
104	01/31/19	10011125	2017 CFP Grant	7,665.00
105	01/31/19	Multiple	NOW/Sweep Interest	73.29
			Total	111,224.51
			Statement Total	111,224.51
			Difference	0.00
Cleared Checks & Payments				
300	01/31/19		To record charges to tenants per Jan 2019 Statement of Operations.	219.00
305	01/31/19		To record Deluxe Bus Sys debit per Jan 2019 bank statement.	63.15
306	01/31/19		To record correction made by bank for deposit error.	318.00
9702	12/11/18	10012114	Dennis Duba	68.00
9712	12/11/18	10014190.4	Housing Data Systems	217.25
9728	12/20/18	Multiple	EJP Consulting Group, LLC	7,555.00
9735	01/01/19	10014190.3	CDM Mobile Shredding, Inc.	45.00
9736	01/01/19	10014320	Consumers Energy	8,437.66
9741	01/01/19	10014221	[redacted]	100.00
9742	01/01/19	10014221	[redacted]	200.00
9743	01/01/19	10014221	[redacted]	50.00
9744	01/01/19	10014221	[redacted]	200.00
9748	01/10/19	10014185	AT & T	1,043.36
9749	01/10/19	10014420	Auto Value	66.60
9750	01/10/19	10014430.12	Bob's Roofing Company, Inc.	186.60
9751	01/10/19	10014230	Charter Business	5,967.25
9752	01/10/19	10014310	City of Manistee	4,489.62
9753	01/10/19	10014320	Consumers Energy	1,994.97
9754	01/10/19	10012111	Custom Sheet Metal & Heating	4,675.00
9755	01/10/19	10014430.09	Griffin Pest Solutions	1,619.00
9756	01/10/19	10012111	HAPA	2,990.00
9757	01/10/19	10014170	H.A.A.S., Inc.	686.88
9758	01/10/19	10014190.3	Kushner & Company	50.00
9759	01/10/19	Multiple	McCardel Water Conditioning	39.00
9760	01/10/19	10014190.5	PNC Bank	55.37
9761	01/10/19	10014430.04	Schindler Elevator Corp.(01/01/19 - 12/31/19)	11,687.96
9762	01/10/19	10014430.12	Sports Ink	27.00
9763	01/10/19	10012117.13	Alerus Retirement Solutions	50.00
9764	01/10/19	10012117.13	Alerus Retirement Solutions	20.00
9765	01/10/19	10012117.13	Alerus Retirement Solutions	20.00
9766	01/10/19	10012117.13	Alerus Retirement Solutions	50.00
9767	01/10/19	10014190.3	US Bank Equipment Finance	678.78
13264	12/12/18	10012117.9	United Steel Workers of America	65.07
13265	01/10/19	10011111.3	CMHC - West Shore FSA	272.69
13266	01/10/19	10012117.9	United Steel Workers	62.95
13267	01/10/19	10011111.3	CMHC - West Shore FSA	303.47
RT4	01/31/19		To record payroll transactions per bank statement.	21,717.95
RT5	01/31/19		To record SHWF debit for payment of health insurance per bank statement.	10,322.20
RT6	01/31/19		To record MERS contribution per bank statement.	2,224.31
RT7	01/31/19		To record AFLAC debit per bank statement.	487.98
			Total	89,327.07
			Statement Total	89,327.07
			Difference	0.00

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

Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description		Amount
				Ending Bank Balance	337,247.46

Reconciled Bank Information

				Ending Bank Balance	337,247.46
Open Deposits & Additions					
100	01/31/19		January Cash Receipts		382.00
				Total	382.00
Open Checks & Payments					
8983	01/04/18	10012114	[redacted]		284.00
9250	05/01/18	10012114	[redacted]		475.00
9318	06/05/18	10012114	[redacted]		45.00
13268	01/10/19	10012117.9	United Steel Workers		67.06
13269	01/10/19	10012117.9	United Steel Workers		11.20
13270	01/23/19	10011111.3	CMHC - West Shore FSA		303.47
13271	01/23/19	10012117.9	United Steel Workers		60.73
				Total	1,246.46
				Reconciled Bank Balance	336,383.00

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	315,350.02
+ Cleared Deposits & Additions	111,224.51
- Cleared Checks & Payments	89,327.07
Ending Bank Balance	337,247.46
Reconciled Bank Information	
+ Open Deposits & Additions	382.00
- Open Checks & Payments	1,246.46
Reconciled Bank Balance	336,383.00
General Ledger Information	
Unadjusted General Ledger Balance	336,383.00
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	336,383.00
Unreconciled Amount	0.00

DOCUMENT REDACTED
PER FEDERAL PRIVACY ACT
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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

January 1, 2019 - January 31, 2019

General Ledger	
Balance per General Ledger (Account 10011111.3) at 01/01/19	10,682.93
Activity for the month:	
Total Debits (Deposits and Additions)	880.26
Total Credits (Checks and Payments)	(1,584.64)
Unadjusted General Ledger Balance at 01/31/19	9,978.55
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/19	9,978.55

Bank	
Balance per Bank Statement at 01/31/19	9,675.08
Total Additions (Deposits and Additions in Transit)	303.47
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/19	9,978.55

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OF CURRENT AND PAST PROGRAM PARTICIPANTS
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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	10,682.93
Cleared Deposits & Additions					
105	01/31/19		NOW/Sweep Interest		0.63
13265	01/10/19		CMHC - West Shore FSA		272.69
13267	01/10/19		CMHC - West Shore FSA		303.47
				Total	576.79
				Statement Total	576.79
				Difference	0.00
Cleared Checks & Payments					
RT3	01/31/19		To record HRA transactions per bank statement.		1,584.64
				Total	1,584.64
				Statement Total	1,584.64
				Difference	0.00
				Ending Bank Balance	9,675.08
Reconciled Bank Information					
				Ending Bank Balance	9,675.08
Open Deposits & Additions					
13270	01/23/19		CMHC - West Shore FSA		303.47
				Total	303.47
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	9,978.55

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	10,682.93
+ Cleared Deposits & Additions	576.79
- Cleared Checks & Payments	1,584.64
Ending Bank Balance	9,675.08
Reconciled Bank Information	
+ Open Deposits & Additions	303.47
- Open Checks & Payments	0.00
Reconciled Bank Balance	9,978.55
General Ledger Information	
Unadjusted General Ledger Balance	9,978.55
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	9,978.55
Unreconciled Amount	0.00

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

January 1, 2019 - January 31, 2019

General Ledger	
Balance per General Ledger (Account 10011111.4) at 01/01/19	55,042.30
Activity for the month:	
Total Debits (Deposits and Additions)	11.69
Total Credits (Checks and Payments)	0.00
Unadjusted General Ledger Balance at 01/31/19	55,053.99
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/19	55,053.99

Bank	
Balance per Bank Statement at 01/31/19	55,053.99
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/19	55,053.99

DOCUMENT REDACTED
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OF CURRENT AND PAST PROGRAM PARTICIPANTS
HAS BEEN REDACTED

Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	55,042.30
Cleared Deposits & Additions					
105	01/31/19		NOW/Sweep Interest		11.69
				Total	11.69
				Statement Total	11.69
				Difference	0.00
Cleared Checks & Payments					
				Total	0.00
				Statement Total	0.00
				Difference	0.00
				Ending Bank Balance	55,053.99
Reconciled Bank Information					
				Ending Bank Balance	55,053.99
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	55,053.99

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	55,042.30
+ Cleared Deposits & Additions	11.69
- Cleared Checks & Payments	0.00
Ending Bank Balance	55,053.99
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	55,053.99
General Ledger Information	
Unadjusted General Ledger Balance	55,053.99
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	55,053.99
Unreconciled Amount	0.00

DOCUMENT REDACTED
PER FEDERAL PRIVACY ACT
ALL PERSONALLY IDENTIFYING INFORMATION
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HAS BEEN REDACTED

City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending January 31, 2019

Prepared February 26, 2019 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 53,389.60
Increases to PH				
				$ -
NA			$ -	$ -
				$ -
Total Increases to PH			$ -	$ -
Decreases to PH				
[redacted]	1/24/2019	Transfer of SD to Rent	$ (207.00)	$ (207.00)
[redacted]	1/24/2019	Transfer of SD to Rent and Other	$ (156.00)	$ (363.00)
[redacted]	1/24/2019	Refund of Security Deposit	$ (222.00)	$ (585.00)
Total Decreases to PH			$ (585.00)	$ (585.00)
Net Increase (Decrease) to PH			$ (585.00)	$ (585.00)
Ending PH Balance				**$ 52,804.60**
Beginning DVG Balance				$ 1,390.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
Howard, Kristen	1/20/2019	Refund of Sec. Deposit	$ (455.00)	$ (455.00)
Total Decreases to DVG			$ (455.00)	$ (455.00)
Net Increase (Decrease) to DVG			$ (455.00)	$ (455.00)
Ending DVG Balance			**$ (455.00)**	**$ 935.90**
Combined Ending Balance				**$ 53,740.50**
Account Balance January 31, 2019				**$ 55,611.42**
Difference				$ (1,870.92)
				(From SD to PH)
				From PH to SD

SD Owes PH $1870.92

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

To the Board of Commissioners
And Management:

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

Enclosed are the following reports for the month ending January 31, 2019. 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.

Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of January 31, 2019

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	56,729 93
Total Cash		56,729 93
Receivables		
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		935.90
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		57,665.83
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(107,904.59)
Total Fixed Assets		265,326.70
TOTAL ASSETS	$	322,992.53

Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of January 31, 2019

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	128.54
2114 - Tenant Security Deposits		936.00
Total Current Liabilities		1,064.54
Noncurrent Liabilities		
2128 - Mortgage 1 - MSHDA (Forgivable)		166,000.00
2129 - Mortgage 2 - MSHDA (Forgivable)		160,000.00
2130 - Mortgage 3 - MSHDA (Forgivable)		174,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,064.54
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(233,778.30)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		56,093.83
Current Year Profit/(Loss)		(387.54)
Total Unrestricted Net Assets		55,706 29
TOTAL EQUITY		(178,072.01)
TOTAL LIABILITIES/EQUITY	$	322,992.53

Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 1 Month Ended January 31, 2019

	1 Month Ended January 31, 2019	1 Month Ended January 31, 2019
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,469.00	$ 1,469.00
Total Operating Revenue	1,469.00	1,469.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	128.54
4172 - Management Fees	833.00	833.00
Total Administration	961.54	961.54
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
General Expense		
Total General Expense	0.00	0.00
Total Routine Operating Expenses	961.54	961.54
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	895.00
Total Depreciation Expense	895.00	895.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ 507.46	$ 507.46

Manistee Housing Commission
DVG Cash Disbursements Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/10/19	2681	20011111	[redacted]	(459.99)
01/10/19	2681	20011122	[redacted]	4.99
01/10/19	2681	20012114	[redacted]	455.00
01/10/19	2682	20011111	H.A.A.S., Inc.	(128.54)
01/10/19	2682	20014170	H.A.A.S., Inc.	128.54
01/10/19	2683	20011111	Manistee Housing Commission	(833.00)
01/10/19	2683	20014172	Manistee Housing Commission	833.00
			Transaction Balance	0.00

Manistee Housing Commission
DVG Cash Receipts Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/31/19	101	20011111	January Cash Receipts	1,469.00
01/31/19	101	20011122	January TAR Collections	(1,469.00)
			Transaction Balance	0.00

Manistee Housing Commission
DVG Journal Entry Journal
January 1, 2019 - January 31, 2019

Date	Reference	Account	Description	Amount
01/31/19	301	20011122	To record charges to tenants per Jan 2019 Statement of Operations.	1,469.00
01/31/19	301	20013110	To record charges to tenants per Jan 2019 Statement of Operations.	(1,469.00)
01/31/19	302	20011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.	(4.99)
01/31/19	302	20012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.	4.99
01/31/19	DVG1	20014800	To record estimated depreciation expense.	895.00
01/31/19	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
01/31/19	RT1	20019996	To record units leased.	2.00
01/31/19	RT1	20019997	To record units leased.	(2.00)
			Transaction Balance	0.00

Manistee Housing Commission
General Ledger
January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			56,682.46		
01/10/19	2681	2	Kristen Howard		(459.99)	
01/10/19	2682	2	H.A.A.S., Inc.		(128.54)	
01/10/19	2683	2	Manistee Housing Commission		(833.00)	
01/31/19	101	1	January Cash Receipts		1,469.00	
			Totals for 20011111		47.47	56,729.93
20011122	Tenants Accounts Receivable			0.00		
01/10/19	2681	2	Kristen Howard		4.99	
01/31/19	101	1	January TAR Collections		(1,469.00)	
01/31/19	301	3	To record charges to tenants per Jan 2019 Statement of Operations.		1,469.00	
01/31/19	302	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.		(4.99)	
			Totals for 20011122		0.00	0.00
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(107,009.59)		
01/31/19	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(895.00)	(107,904.59)
20012111	Vendors & Contractors			(128.54)		
			Totals for 20012111		0.00	(128.54)
20012114	Tenant Security Deposits			(1,391.00)		
01/10/19	2681	2	Kristen Howard		455.00	
			Totals for 20012114		455.00	(936.00)
20012128	Mortgage 1 - MSHDA (Forgivable)			(166,000.00)		
			Totals for 20012128		0.00	(166,000.00)
20012129	Mortgage 2 - MSHDA (Forgivable)			(160,000.00)		
			Totals for 20012129		0.00	(160,000.00)
20012130	Mortgage 3 - MSHDA (Forgivable)			(174,000.00)		
			Totals for 20012130		0.00	(174,000.00)
20012240	Tenants Prepaid Rent			(4.99)		
01/31/19	302	3	To reclassify tenants prepaid rent recorded @ FYE 12/31/2018.		4.99	
			Totals for 20012240		4.99	0.00
20012806	Unrestricted Net Assets			(56,093.83)		
			Totals for 20012806		0.00	(56,093.83)
20012806.4	Invested in Capital Assets-DVG			233,778.30		
			Totals for 20012806.4		0.00	233,778.30
20013110	Dwelling Rental			0.00		
01/31/19	301	3	To record charges to tenants per Jan 2019 Statement of Operations.		(1,469.00)	
			Totals for 20013110		(1,469.00)	(1,469.00)
20014170	Accounting Fees			0.00		

Manistee Housing Commission
General Ledger
January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/10/19	2682	2	H.A.A.S., Inc.		128.54	
			Totals for 20014170		128.54	128.54
20014172	Management Fees			0.00		
01/10/19	2683	2	Manistee Housing Commission		833.00	
			Totals for 20014172		833.00	833.00
20014800	Depreciation - Current Year			0.00		
01/31/19	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		895.00	895.00
20019996	Unit Months Leased			0.00		
01/31/19	RT1	3	To record units leased.		2.00	
			Totals for 20019996		2.00	2.00
20019997	Unit Months Leased - Contra			0.00		
01/31/19	RT1	3	To record units leased.		(2.00)	
			Totals for 20019997		(2.00)	(2.00)
			Report Total			0.00

Net Profit/(Loss)

Current Period	(387.54)
Year-to-Date	(387.54)

Manistee Housing Commission
Bank Account Reconciliation Transmittal

DVG Checking - 0610226573

January 1, 2019 - January 31, 2019

General Ledger	
Balance per General Ledger (Account 20011111) at 01/01/19	56,682.46
Activity for the month:	
Total Debits (Deposits and Additions)	1,469.00
Total Credits (Checks and Payments)	(1,421.53)
Unadjusted General Ledger Balance at 01/31/19	56,729.93
Total Adjustments	0.00
Reconciled General Ledger Balance at 01/31/19	56,729.93
Bank	
Balance per Bank Statement at 01/31/19	56,729.93
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 01/31/19	56,729.93

Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	56,682.46
Cleared Deposits & Additions					
101	01/31/19	20011122	January Cash Receipts		1,469.00
				Total	1,469.00
				Statement Total	1,469.00
				Difference	0.00
Cleared Checks & Payments					
2681	01/10/19	Multiple	[redacted]		459.99
2682	01/10/19	20014170	H.A.A.S., Inc.		128.54
2683	01/10/19	20014172	Manistee Housing Commission		833.00
				Total	1,421.53
				Statement Total	1,421.53
				Difference	0.00
				Ending Bank Balance	56,729.93
Reconciled Bank Information					
				Ending Bank Balance	56,729.93
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	56,729.93

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	56,682.46
+ Cleared Deposits & Additions	1,469.00
- Cleared Checks & Payments	1,421.53
Ending Bank Balance	56,729.93
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	56,729.93
General Ledger Information	
Unadjusted General Ledger Balance	56,729.93
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	56,729.93
Unreconciled Amount	0.00

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 February 28, 2019. These reports have been compiled in accordance with Generally Accepted Accounting Principles (GAAP):

I. Financial Statements
II. Journal Register
III. General Ledger

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. This report is offered as a review of your past operations and is a basis for decisions for your future policies.

Respectfully Submitted:

Housing Authority Acct Specialists, Inc.

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HAS BEEN REDACTED

Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of February 28, 2019

ASSETS

CURRENT ASSETS		
Cash		
1111.2 - NOW Account	$	323,120.04
1111.3 - HRA Account		9,705.89
1111.4 - Money Market Savings		55,064.55
1117 - Petty Cash Fund		250.00
1118 - Change Fund		50.00
Total Cash		388,190.48
Receivables		
1122 - Tenants Accounts Receivable		10,115.31
1122.1 - Allowance for Doubtful Accounts-TAR		(3,882.05)
1129 - Accounts Receivable-Other		1,915.50
Total Receivables		8,148.76
Other Current Assets		
1211 - Prepaid Insurance		22,128 28
Total Other Current Assets		22,128 28
TOTAL CURRENT ASSETS		418,467.52
NONCURRENT ASSETS		
Fixed Assets		
1400.6 - Land		360,271.62
1400.61 - Land Improvements		89,807 07
1400.7 - Buildings		4,657,515.77
1400.71 - Building Improvements		5,433,574.21
1400.72 - Non-dwelling Structures		8,525.00
1400.8 - Furn., Equip., Mach.-Dwellings		268,877.30
1400.9 - Furn., Equip., Mach.-Admin		326,362.25
1400.95 - Accumulated Depreciation-ALL		(8,564,541.76)
Total Fixed Assets		2,580,391.46
Other Noncurrent Assets		
1701 - Deferred Outflows		13,541 96
Total Other Noncurrent Assets		13,541 96
TOTAL NONCURRENT ASSETS		2,593,933.42
TOTAL ASSETS	$	3,012,400.94

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PER FEDERAL PRIVACY ACT
HAS BEEN REDACTED

Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of February 28, 2019

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	37,752.73
2114 - Tenant Security Deposits		48,993 00
2117.12 - FSA Withheld		17.93
2117.14 - AFLAC Pre-Tax		487.98
2117.5 - Pension Withheld		1,315.31
2119.2 - Interfund Payable - DVG		935.90
2131 - EPC Loan - Current		36,648 97
2133 - Capital Lease - 2016 F250 - Current		4,346.87
2135 - Accrued Wages/Payroll Taxes Payable		7,165.09
2135.1 - Accrued Comp. Absences-Current		24,696.77
2137 - Payments in Lieu of Taxes		39,149 00
Total Current Liabilities		201,509.55
Noncurrent Liabilities		
2132 - EPC Loan - Noncurrent		1,020,616.92
2135.3 - Accrued Comp. Absences-Non Current		13,536.18
2138 - Net Pension Liability		7,748.00
2139 - Capital Lease - 2016 F250 - Non Current		6,937.76
2701 - Deferred Inflows		10,600 00
Total Noncurrent Liabilities		1,059,438.86
TOTAL LIABILITIES		1,260,948.41
EQUITY		
2806.1 - Invested in Capital Assets		1,553,404.31
Unrestricted Net Assets		
2806 - Unrestricted Net Position		231,428.67
2820.00 - HUD Operating Reserve - Memo		239,611.59
2820.01 - HUD Operating Reserve-Contra		(239,611.59)
Current Year Profit/Loss - Public Housing/CFP		(33,380.45)
Total Unrestricted Net Assets		198,048.22
TOTAL EQUITY		1,751,452.53
TOTAL LIABILITIES/EQUITY	$	3,012,400.94

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 2 Months Ended February 28, 2019

	1 Month Ended February 28, 2019	2 Months Ended February 28, 2019	BUDGET	VARIANCE
Operating Revenue				
Tenant Rental Revenue				
3110 - Dwelling Rental Revenue	$ 49,188.00	$ 98,824.00	$ 535,000	$ 436,176.00
3120 - Tenant Revenue - Excess Utilities	470.36	920.04	8,000	7,079.96
3689 - Tenant Revenue - Cable TV	0.00	5,410.00	11,952	6,542.00
3690 - Tenant Revenue - Other	2,058.50	7,477.49	34,500	27,022.51
Total Tenant Rental Revenue	51,716.86	112,631.53	589,452	476,820.47
HUD PHA Grant Revenue				
3401.1 - Operating Grants	0.00	0.00	65,986	65,986.00
3401.2 - Operating Subsidy	44,493.50	88,987.00	523,707	434,720.00
Total HUD PHA Grant Revenue	44,493.50	88,987.00	589,693	500,706.00
Other Revenue				
3610 - Interest Income	78.19	163.80	1,100	936.20
3690.1 - Other Revenue	0.00	0.00	3,000	3,000.00
3690.4 - Laundry Revenue	1,808.31	2,928.41	11,350	8,421.59
3690.6 - Fraud Recovery Revenue	412.36	412.36	2,000	1,587.64
3690.7 - Management Fee - DVG	833.00	1,666.00	10,000	8,334.00
Total Other Revenue	3,131.86	5,170.57	27,450	22,279.43
Total Operating Revenue	99,342.22	206,789.10	1,206,595	999,805.90
Operating Expenses				
Administration				
4110 - Administrative Wages	13,723.96	27,364.11	157,910	130,545.89
4130 - Legal Expense	872.89	872.89	15,000	14,127.11
4140 - Staff Training	0.00	0.00	1,200	1,200.00
4170 - Accounting Fees	686.88	1,373.76	9,600	8,226.24
4171 - Auditing	0.00	0.00	8,760	8,760.00
4182 - Employee Benefits - Admin	7,208.44	15,294.37	68,492	53,197.63
4185 - Telephone	1,746.78	2,790.14	17,200	14,409.86
4190.1 - Publications	0.00	0.00	1,400	1,400.00
4190.2 - Membership Dues and Fees	1,294.00	1,474.00	1,600	126.00
4190.3 - Admin Service Contracts	4,785.79	7,049.97	58,000	50,950.03
4190.4 - Office Supplies	2,067.55	2,130.70	8,400	6,269.30
4190.5 - Other Sundry-Misc.	268.97	363.34	16,800	16,436.66
Total Administration	32,655.26	58,713.28	364,362	305,648.72
Tenant Services				
4220 - Rec., Pub., & Other Services	0.00	0.00	50	50.00
4221 - Resident Employee Stipend	550.00	1,100.00	6,600	5,500.00
4230 - Contract Costs-Cable & Other	0.00	5,967.25	11,952	5,984.75
Total Tenant Services	550.00	7,067.25	18,602	11,534.75

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 2 Months Ended February 28, 2019

	1 Month Ended February 28, 2019	2 Months Ended February 28, 2019	BUDGET	VARIANCE
Utilities				
4310 - Water & Sewer	5,045.28	9,534.90	58,800	49,265.10
4320 - Electricity	10,591.21	21,023.84	111,000	89,976.16
4330 - Gas	5,262.92	5,262.92	35,000	29,737.08
Total Utilities	20,899.41	35,821.66	204,800	168,978.34
Ordinary Maint. & Operations				
4410 - Maintenance Wages	8,198.03	17,009.13	102,080	85,070.87
4420 - Materials	3,031.91	3,098.51	50,000	46,901.49
4430.01 - Garbage Removal	3,595.01	3,595.01	20,000	16,404.99
4430.02 - Heating & Cooling Contracts	2,622.87	2,622.87	18,000	15,377.13
4430.03 - Snow Removal Contracts	47.79	47.79	100	52.21
4430.04 - Elevator Contracts	0.00	11,687.96	15,000	3,312.04
4430.05 - Landscape & Grounds Contracts	700.00	700.00	5,000	4,300.00
4430.06 - Unit Turnaround Contracts	0.00	0.00	10,000	10,000.00
4430.07 - Electrical Contracts	863.17	863.17	2,500	1,636.83
4430.08 - Plumbing Contracts	0.00	0.00	3,000	3,000.00
4430.09 - Extermination Contracts	2,186.00	3,805.00	13,500	9,695.00
4430.11 - Routine Maintenance Contracts	0.00	0.00	4,800	4,800.00
4430.12 - Miscellaneous Contracts	452.14	665.74	8,000	7,334.26
4433 - Employee Benefits - Maint.	6,727.83	12,929.63	57,790	44,860.37
4440 - Staff Training-Maintenance	0.00	0.00	1,000	1,000.00
Total Ordinary Maint. & Oper	28,424.75	57,024.81	310,770	253,745.19
General Expense				
4510 - Insurance	8,320.60	15,416.20	91,100	75,683.80
4520 - Payment in Lieu of Taxes	2,740.00	5,480.00	32,867	27,387.00
4550 - Compensated Absences	0.00	0.00	1,200	1,200.00
4570 - Collection Losses	10.54	10.54	16,800	16,789.46
4580 - Interest Expense	5,712.84	11,445.81	66,845	55,399.19
Total General Expense	16,783.98	32,352.55	208,812	176,459.45
Total Routine Operating Expenses	99,313.40	190,979.55	1,107,346	916,366.45
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	99,313.40	190,979.55	1,107,346	916,366.45
Operating Income (Loss)	28.82	15,809.55	99,249	83,439.45
Depreciation Expense				
4800 - Depreciation - Current Year	24,595.00	49,190.00	0	(49,190.00)
Total Depreciation Expense	24,595.00	49,190.00	0	(49,190.00)

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Manistee Housing Commission
Low Rent Public Housing
Statement of Revenue & Expense
For the 1 Month and 2 Months Ended February 28, 2019

	1 Month Ended February 28, 2019	2 Months Ended February 28, 2019	BUDGET	VARIANCE
Surplus Credits & Charges				
Total Surplus Credits & Charges	0.00	0.00	0	0.00
Capital Expenditures				
7510 - Principal Payments - EPC	3,400.40	6,782.76	43,432	36,649.24
7511 - Principal Payments - F150	422.98	843.87	5,191	4,347.13
7520 - Replacement of Equipment	0.00	0.00	5,000	5,000.00
7590 - Operating Expenditures-Contra	(3,823.38)	(7,626.63)	(53,623)	(45,996.37)
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)	$ (3,794.56)	$ 8,182.92	$ 45,626	$ 37,443.08
GAAP Net Income (Loss)	$ (24,566.18)	$ (33,380.45)		

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Manistee Housing Commission
Capital Fund 501-17
Statement of Revenue & Expense
For the 1 Month and 2 Months Ended February 28, 2019

1017	1 Month Ended February 28, 2019	2 Months Ended February 28, 2019
Operating Income		
Revenues - HUD PHA GRANTS		
3401.1 - Operating Grants	1,111.00	1,111.00
Total HUD PHA GRANTS	1,111.00	1,111.00
Total Operating Income	1,111.00	1,111.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
4430.02 - Heating & Cooling Contracts	1,111.00	1,111.00
Total Ordinary Maint. & Oper	1,111.00	1,111.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	1,111.00	1,111.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission
Capital Fund 501-18
Statement of Revenue & Expense
For the 1 Month and 2 Months Ended February 28, 2019

1018	1 Month Ended February 28, 2019	2 Months Ended February 28, 2019
Operating Income		
Revenues - HUD PHA GRANTS		
Total HUD PHA GRANTS	0.00	0.00
Total Operating Income	0.00	0.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
Extraordinary Maintenance		
Total Extraordinary Maintenance	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	0.00

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Manistee Housing Commission

Capital Fund 501-17

Program ID: MI28P078501-17 **1517**	1 Month Ended February 28, 2019	Cumulative February 28, 2019	BUDGET	BALANCE
Administration				
1406 - Operations	$ 0.00	$ 42,399.00	$ 42,399	$ 0.00
1408 - Management Improvement	0.00	20,140.25	25,440	5,299.75
1410 - Administration	0.00	21,199.00	21,199	0.00
Total Administration	0.00	83,738.25	89,038	5,299.75
A & E				
1430 - A & E Fees	0.00	14,915.61	15,000	84.39
Total A & E Fees	0.00	14,915.61	15,000	84.39
Site Improvements				
Total Site Improvements	0.00	0.00	0	0.00
Dwelling Structures				
1460 - Dwelling Structures	1,111.00	59,659.08	112,490	52,830.92
Total Dwelling Structures	1,111.00	59,659.08	112,490	52,830.92
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	$ 1,111.00	$ 158,312.94	$ 216,528	$ 58,215.06
1600 - CFP Funding	1,111.00	158,312.94	216,528	58,215.06
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission

Capital Fund 501-18

Program ID: MI28P078501-18 **1518**	1 Month Ended February 28, 2019	Cumulative February 28, 2019	BUDGET	BALANCE
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	0.00	65,986.80	131,973.60	65,986.80
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 - General Capital Activity	0.00	0.00	197,960.40	197,960.40
Total General Capital Activity	0.00	0.00	197,960.40	197,960.40
Total Capital Funds Expended	$ 0.00	$ 65,986.80	$ 329,934 00	$ 263,947.20
1600 - CFP Funding	0.00	65,986.80	329,934 00	263,947.20
Over/(Under) Funding	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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Manistee Housing Commission
Cash Disbursements Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/01/19	9768	10011111.2	AT & T Long Distance	(107.37)
02/01/19	9768	10014185	AT & T Long Distance	107.37
02/01/19	9769	10011111.2	AT & T Mobility	(464.69)
02/01/19	9769	10014185	AT & T Mobility	464.69
02/01/19	9770	10011111.2	Blarney Castle Fleet Program	(39.79)
02/01/19	9770	10014420	Blarney Castle Fleet Program	39.79
02/01/19	9771	10011111.2	Byline Bank	(9,055.19)
02/01/19	9771	10012131	Byline Bank	3,400.40
02/01/19	9771	10014580	Byline Bank	5,654.79
02/01/19	9771	10017510	Byline Bank	3,400.40
02/01/19	9771	10017590	Byline Bank	(3,400.40)
02/01/19	9772	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
02/01/19	9772	10014190.3	CDM Mobile Shredding, Inc.	45.00
02/01/19	9773	10011111.2	Consumers Energy	(8,475.72)
02/01/19	9773	10014320	Consumers Energy	8,475.72
02/01/19	9774	10011111.2	DTE Energy	(5,262.92)
02/01/19	9774	10014330	DTE Energy	5,262.92
02/01/19	9775	10011111.2	Fastenal Company	(1,373.37)
02/01/19	9775	10014420	Fastenal Company	1,373.37
02/01/19	9776	10011111.2	Ford Credit	(481.03)
02/01/19	9776	10012133	Ford Credit	422.98
02/01/19	9776	10014580	Ford Credit	58.05
02/01/19	9776	10017511	Ford Credit	422.98
02/01/19	9776	10017590	Ford Credit	(422.98)
02/01/19	9777	10011111.2	Housing and Development Law Institute	(495.00)
02/01/19	9777	10014190.2	Housing and Development Law Institute	495.00
02/01/19	9778	10011111.2	HD Supply Facilities Mtce	(165.26)
02/01/19	9778	10014420	HD Supply Facilities Mtce	165.26
02/01/19	9779	10011111.2	H.A.A.S., Inc.	(686.88)
02/01/19	9779	10014170	H.A.A.S., Inc.	686.88
02/01/19	9780	10011111.2	Jackpine Business Centers	(268.00)
02/01/19	9780	10014190.4	Jackpine Business Centers	268.00
02/01/19	9782	10011111.2	Mika Meyers PLC	(872.89)
02/01/19	9782	10014130	Mika Meyers PLC	872.89
02/01/19	9783	10011111.2	Next IT	(1,661.36)
02/01/19	9783	10014190.3	Next IT	1,661.36
02/01/19	9784	10011111.2	The PI Company	(47.25)
02/01/19	9784	10014190.5	The PI Company	47.25
02/01/19	9785	10011111.2	Pitney Bowes	(404.40)
02/01/19	9785	10014190.3	Pitney Bowes	404.40

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Date	Reference	Account	Description	Amount
02/01/19	9786	10011111.2	Principal Financial Group	(1,408.64)
02/01/19	9786	10014182	Principal Financial Group	804.78
02/01/19	9786	10014433	Principal Financial Group	603.86
02/01/19	9787	10011111.2	Republic Services	(1,720.92)
02/01/19	9787	10014430.01	Republic Services	1,720.92
02/01/19	9788	10011111.2	Sherwin-Williams Co.	(460.29)
02/01/19	9788	10014420	Sherwin-Williams Co.	460.29
02/01/19	9789	10011111.2	Staples	(1,799.55)
02/01/19	9789	10014190.4	Staples	1,799.55
02/01/19	9790	10011111.2	Sun Life Financial	(633.62)
02/01/19	9790	10014182	Sun Life Financial	394.96
02/01/19	9790	10014433	Sun Life Financial	238.66
02/01/19	9791	10011111.2	VSP	(269.16)
02/01/19	9791	10014182	VSP	145.29
02/01/19	9791	10014433	VSP	123.87
02/01/19	9792	10011111.2	Wahr Hardware, Inc.	(595.82)
02/01/19	9792	10014420	Wahr Hardware, Inc.	595.82
02/01/19	9793	10011111.2	[redacted]	(100.00)
02/01/19	9793	10014221	[redacted]	100.00
02/01/19	9794	10011111.2	[redacted]	(200.00)
02/01/19	9794	10014221	[redacted]	200.00
02/01/19	9795	10011111.2	[redacted]	(50.00)
02/01/19	9795	10014221	[redacted]	50.00
02/01/19	9796	10011111.2	[redacted]	(200.00)
02/01/19	9796	10014221	[redacted]	200.00
02/01/19	9797	10011111.2	[redacted]	(307.00)
02/01/19	9797	10011122	[redacted]	85.00
02/01/19	9797	10012114	[redacted]	222.00
02/01/19	9798	10011111.2	Alerus Retirement Solutions	(20.00)
02/01/19	9798	10012117.13	Alerus Retirement Solutions	20.00
02/01/19	9799	10011111.2	Alerus Retirement Solutions	(50.00)
02/01/19	9799	10012117.13	Alerus Retirement Solutions	50.00
02/01/19	9800	10011111.2	Manistee Housing Commission	(557.43)
02/01/19	9800	10011111.2	Manistee Housing Commission	557.43
02/01/19	9801	10011111.2	Manistee Landfill	(168.91)
02/01/19	9801	10014430.01	Manistee Landfill	168.91
02/06/19	13272	10011111.2	CMHC - West Shore FSA	(303.47)
02/06/19	13272	10011111.3	CMHC - West Shore FSA	303.47
02/06/19	13273	10011111.2	United Steel Workers	(3.00)
02/06/19	13273	10012117.6	United Steel Workers	3.00

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02/06/19	13274	10011111.2	United Steel Workers	(65.65)
02/06/19	13274	10012117.9	United Steel Workers	65.65
02/11/19	9802	10011111.2	AT & T	(1,059.53)
02/11/19	9802	10014185	AT & T	1,059.53
02/11/19	9803	10011111.2	CDM Mobile Shredding, Inc.	(45.00)
02/11/19	9803	10014190.3	CDM Mobile Shredding, Inc.	45.00
02/11/19	9804	10011111.2	Charter Business	(115.19)
02/11/19	9804	10014185	Charter Business	115.19
02/11/19	9805	10011111.2	City of Manistee	(5,045.28)
02/11/19	9805	10014310	City of Manistee	5,045.28
02/11/19	9806	10011111.2	Consumers Energy	(2,115.49)
02/11/19	9806	10014320	Consumers Energy	2,115.49
02/11/19	9807	10011111.2	Custom Sheet Metal & Heating	(3,733.87)
02/11/19	9807	10014430.02	Custom Sheet Metal & Heating	2,622.87
02/11/19	9807	10174430.02	Custom Sheet Metal & Heating	1,111.00
02/11/19	9807	15171460	Custom Sheet Metal & Heating	1,111.00
02/11/19	9807	15179800	Custom Sheet Metal & Heating	(1,111.00)
02/11/19	9808	10011111.2	Great Lakes Collection Agency	(10.54)
02/11/19	9808	10014570	Great Lakes Collection Agency	10.54
02/11/19	9809	10011111.2	Griffin Pest Solutions	(2,186.00)
02/11/19	9809	10014430.09	Griffin Pest Solutions	2,186.00
02/11/19	9810	10011111.2	HDS, LLC	(135.00)
02/11/19	9810	10014190.3	HDS, LLC	135.00
02/11/19	9811	10011111.2	HD Supply Facilities Mtce	(119.67)
02/11/19	9811	10014420	HD Supply Facilities Mtce	119.67
02/11/19	9812	10011111.2	Housing Insurance Services, Inc.	(14,435.00)
02/11/19	9812	10011211	Housing Insurance Services, Inc.	14,435.00
02/11/19	9813	10011111.2	Housing Authority Risk Retention Group	(3,545.00)
02/11/19	9813	10011211	Housing Authority Risk Retention Group	3,545.00
02/11/19	9814	10011111.2	Kushner & Company	(100.00)
02/11/19	9814	10014190.3	Kushner & Company	100.00
02/11/19	9815	10011111.2	Larsen's Landscaping LLC	(47.79)
02/11/19	9815	10014430.03	Larsen's Landscaping LLC	47.79
02/11/19	9816	10011111.2	McCardel Water Conditioning	(32.50)
02/11/19	9816	10014190.5	McCardel Water Conditioning	32.50
02/11/19	9817	10011111.2	The Nelrod Company	(799.00)
02/11/19	9817	10014190.2	The Nelrod Company	799.00
02/11/19	9818	10011111.2	Next IT	(1,661.69)
02/11/19	9818	10014190.3	Next IT	1,661.69
02/11/19	9819	10011111.2	PNC Bank	(189.22)

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02/11/19	9819	10014190.5	PNC Bank	189.22
02/11/19	9820	10011111.2	Top Line Electric	(863.17)
02/11/19	9820	10014430.07	Top Line Electric	863.17
02/11/19	9821	10011111.2	US Bank Equipment Finance	(632.29)
02/11/19	9821	10014190.3	US Bank Equipment Finance	632.29
02/11/19	9822	10011111.2	Wahr Hardware, Inc.	(69.93)
02/11/19	9822	10014420	Wahr Hardware, Inc.	69.93
02/19/19	9823	10011111.2	AJ's Trees & Services	(700.00)
02/19/19	9823	10014430.05	AJ's Trees & Services	700.00
02/19/19	9824	10011111.2	AmTrust North America Inc	(595.00)
02/19/19	9824	10014510	AmTrust North America Inc	595.00
02/19/19	9825	10011111.2	Blarney Castle Fleet Program	(207.78)
02/19/19	9825	10014420	Blarney Castle Fleet Program	207.78
02/19/19	9826	10011111.2	Bob's Roofing Company, Inc.	(452.14)
02/19/19	9826	10014430.12	Bob's Roofing Company, Inc.	452.14
02/19/19	9827	10011111.2	Republic Services	(1,705.18)
02/19/19	9827	10014430.01	Republic Services	1,705.18
02/19/19	9828	10011111.2	Alerus Retirement Solutions	(20.00)
02/19/19	9828	10012117.13	Alerus Retirement Solutions	20.00
02/19/19	9829	10011111.2	Alerus Retirement Solutions	(20.00)
02/19/19	9829	10012117.13	Alerus Retirement Solutions	20.00
02/19/19	9830	10011111.2	Alerus Retirement Solutions	(50.00)
02/19/19	9830	10012117.13	Alerus Retirement Solutions	50.00
02/19/19	9831	10011111.2	Alerus Retirement Solutions	(50.00)
02/19/19	9831	10012117.13	Alerus Retirement Solutions	50.00
02/19/19	9832	10011111.2	Consumers Energy	(88.47)
02/19/19	9832	10011122	Consumers Energy	88.47
02/19/19	9833	10011111.2	DTE Energy	(113.85)
02/19/19	9833	10011122	DTE Energy	113.85
02/20/19	13275	10011111.2	CMHC - West Shore FSA	(303.47)
02/20/19	13275	10011111.3	CMHC - West Shore FSA	303.47
02/20/19	13276	10011111.2	United Steel Workers	(63.55)
02/20/19	13276	10012117.9	United Steel Workers	63.55
			Transaction Balance	0.00

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Manistee Housing Commission
Cash Receipts Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/28/19	106	10011111.2	February Cash Receipts	54,727.35
02/28/19	106	10011122	February TAR Collections	(50,638.68)
02/28/19	106	10011122.1	February Bad Debt Collections	(768.00)
02/28/19	106	10012114	February Security Deposit Collections	(267.00)
02/28/19	106	10013690.7	Management Fee Income - DVG	(833.00)
02/28/19	106	10013690.4	Laundry Income	(1,808.31)
02/28/19	106	10013690.6	Restitution - Wisniewski	(412.36)
02/28/19	107	10011111.2	Operating Subsidy	44,493.50
02/28/19	107	10013401.2	Operating Subsidy	(44,493.50)
02/28/19	108	10011111.2	2017 CFP Grant	1,111.00
02/28/19	108	10173401.1	2017 CFP Grant	(1,111.00)
02/28/19	108	15171600	2017 CFP Grant	1,111.00
02/28/19	108	15171699	2017 CFP Grant	(1,111.00)
02/28/19	109	10011111.2	NOW/Sweep Interest	67.08
02/28/19	109	10011111.3	HRA Interest	0.55
02/28/19	109	10011111.4	MM Savings Interest	10.56
02/28/19	109	10013610	Interest Income - February	(78.19)
			Transaction Balance	0.00

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Manistee Housing Commission
Journal Entry Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/28/19	307	10011122	To record charges to tenants per Feb 2019 Statement of Operations.	51,716.86
02/28/19	307	10013110	To record charges to tenants per Feb 2019 Statement of Operations.	(49,188.00)
02/28/19	307	10013120	To record charges to tenants per Feb 2019 Statement of Operations.	(470.36)
02/28/19	307	10013690	To record charges to tenants per Feb 2019 Statement of Operations.	(2,058.50)
02/28/19	308	10011122	To record transfer of security deposit to A/R per Feb 2019 Statement of Operations.	(50.00)
02/28/19	308	10012114	To record transfer of security deposit to A/R per Feb 2019 Statement of Operations.	50.00
02/28/19	309	10014510	To record AmTrust debit per Feb 2019 bank statement.	630.00
02/28/19	309	10011111.2	To record AmTrust debit per Feb 2019 bank statement.	(630.00)
02/28/19	PH1	10019998	To record units available.	214.00
02/28/19	PH1	10019999	To record units available.	(214.00)
02/28/19	PH2	10012137	To record estimated monthly PILOT expense.	(2,740.00)
02/28/19	PH2	10014520	To record estimated monthly PILOT expense.	2,740.00
02/28/19	PH3	10014800	To record estimated monthly depreciation expense.	24,595.00
02/28/19	PH3	10011400.95	To record estimated monthly depreciation expense.	(24,595.00)
02/28/19	RT1	10019996	To record units leased.	206.00
02/28/19	RT1	10019997	To record units leased.	(206.00)
02/28/19	RT2	10014510	To record monthly insurance write off.	7,095.60
02/28/19	RT2	10011211	To record monthly insurance write off.	(7,095.60)
02/28/19	RT3	10012117.12	To record HRA transactions per bank statement.	880.15
02/28/19	RT3	10011111.3	To record HRA transactions per bank statement.	(880.15)
02/28/19	RT4	10014110	To record payroll transactions per bank statement.	13,723.96
02/28/19	RT4	10014410	To record payroll transactions per bank statement.	8,198.03
02/28/19	RT4	10012117.4	To record payroll transactions per bank statement.	(1,262.80)
02/28/19	RT4	10012117.5	To record payroll transactions per bank statement.	(1,315.31)
02/28/19	RT4	10012117.6	To record payroll transactions per bank statement.	(3.00)
02/28/19	RT4	10012117.9	To record payroll transactions per bank statement.	(129.20)
02/28/19	RT4	10012117.12	To record payroll transactions per bank statement.	(606.94)
02/28/19	RT4	10012117.13	To record payroll transactions per bank statement.	(140.00)
02/28/19	RT4	10012117.14	To record payroll transactions per bank statement.	(487.98)
02/28/19	RT4	10014182	To record payroll transactions per bank statement.	1,245.90
02/28/19	RT4	10014433	To record payroll transactions per bank statement.	1,866.21
02/28/19	RT4	10014190.3	To record payroll transactions per bank statement.	101.05
02/28/19	RT4	10011111.2	To record payroll transactions per bank statement.	(21,189.92)
02/28/19	RT5	10012117.4	To record SHWF debit for payment of health insurance per bank statement.	1,262.80
02/28/19	RT5	10014182	To record SHWF debit for payment of health insurance per bank statement.	4,617.51
02/28/19	RT5	10014433	To record SHWF debit for payment of health insurance per bank statement.	3,895.23
02/28/19	RT5	10011111.2	To record SHWF debit for payment of health insurance per bank statement.	(9,775.54)
02/28/19	RT6	10012117.5	To record MERS contribution per bank statement.	1,304.70
02/28/19	RT6	10011701	To record MERS contribution per bank statement.	701.00

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Manistee Housing Commission
Journal Entry Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/28/19	RT6	10011111.2	To record MERS contribution per bank statement.	(2,005.70)
02/28/19	RT7	10012117.14	To record AFLAC debit per bank statement.	487.98
02/28/19	RT7	10011111.2	To record AFLAC debit per bank statement.	(487.98)
02/28/19	RT8	10012820.00	To record adjustment to Operating Reserve to reflect current month profit or loss.	3,794.56
02/28/19	RT8	10012820.01	To record adjustment to Operating Reserve to reflect current month profit or loss.	(3,794.56)
			Transaction Balance	0.00

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Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011111.2	NOW Account			336,383.00		
02/01/19	9768	2	AT & T Long Distance		(107.37)	
02/01/19	9769	2	AT & T Mobility		(464.69)	
02/01/19	9770	2	Blarney Castle Fleet Program		(39.79)	
02/01/19	9771	2	Byline Bank		(9,055.19)	
02/01/19	9772	2	CDM Mobile Shredding, Inc.		(45.00)	
02/01/19	9773	2	Consumers Energy		(8,475.72)	
02/01/19	9774	2	DTE Energy		(5,262.92)	
02/01/19	9775	2	Fastenal Company		(1,373.37)	
02/01/19	9776	2	Ford Credit		(481.03)	
02/01/19	9777	2	Housing and Development Law Institute		(495.00)	
02/01/19	9778	2	HD Supply Facilities Mtce		(165.26)	
02/01/19	9779	2	H.A.A.S., Inc.		(686.88)	
02/01/19	9780	2	Jackpine Business Centers		(268.00)	
02/01/19	9782	2	Mika Meyers PLC		(872.89)	
02/01/19	9783	2	Next IT		(1,661.36)	
02/01/19	9784	2	The PI Company		(47.25)	
02/01/19	9785	2	Pitney Bowes		(404.40)	
02/01/19	9786	2	Principal Financial Group		(1,408.64)	
02/01/19	9787	2	Republic Services		(1,720.92)	
02/01/19	9788	2	Sherwin-Williams Co.		(460.29)	
02/01/19	9789	2	Staples		(1,799.55)	
02/01/19	9790	2	Sun Life Financial		(633.62)	
02/01/19	9791	2	VSP		(269.16)	
02/01/19	9792	2	Wahr Hardware, Inc.		(595.82)	
02/01/19	9793	2	[redacted]		(100.00)	
02/01/19	9794	2	[redacted]		(200.00)	
02/01/19	9795	2	[redacted]		(50.00)	
02/01/19	9796	2	[redacted]		(200.00)	
02/01/19	9797	2	[redacted]		(307.00)	
02/01/19	9798	2	Alerus Retirement Solutions		(20.00)	
02/01/19	9799	2	Alerus Retirement Solutions		(50.00)	
02/01/19	9800	2	Manistee Housing Commission		(557.43)	
02/01/19	9800	2	Manistee Housing Commission		557.43	
02/01/19	9801	2	Manistee Landfill		(168.91)	
02/06/19	13272	2	CMHC - West Shore FSA		(303.47)	
02/06/19	13273	2	United Steel Workers		(3.00)	
02/06/19	13274	2	United Steel Workers		(65.65)	
02/11/19	9802	2	AT & T		(1,059.53)	
02/11/19	9803	2	CDM Mobile Shredding, Inc.		(45.00)	
02/11/19	9804	2	Charter Business		(115.19)	
02/11/19	9805	2	City of Manistee		(5,045.28)	
02/11/19	9806	2	Consumers Energy		(2,115.49)	
02/11/19	9807	2	Custom Sheet Metal & Heating		(3,733.87)	
02/11/19	9808	2	Great Lakes Collection Agency		(10.54)	
02/11/19	9809	2	Griffin Pest Solutions		(2,186.00)	
02/11/19	9810	2	HDS, LLC		(135.00)	
02/11/19	9811	2	HD Supply Facilities Mtce		(119.67)	
02/11/19	9812	2	Housing Insurance Services, Inc.		(14,435.00)	
02/11/19	9813	2	Housing Authority Risk Retention Group		(3,545.00)	
02/11/19	9814	2	Kushner & Company		(100.00)	
02/11/19	9815	2	Larsen's Landscaping LLC		(47.79)	
02/11/19	9816	2	McCardel Water Conditioning		(32.50)	
02/11/19	9817	2	The Nelrod Company		(799.00)	
02/11/19	9818	2	Next IT		(1,661.69)	
02/11/19	9819	2	PNC Bank		(189.22)	
02/11/19	9820	2	Top Line Electric		(863.17)	

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Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/11/19	9821	2	US Bank Equipment Finance		(632.29)	
02/11/19	9822	2	Wahr Hardware, Inc.		(69.93)	
02/19/19	9823	2	AJ's Trees & Services		(700.00)	
02/19/19	9824	2	AmTrust North America Inc		(595.00)	
02/19/19	9825	2	Blarney Castle Fleet Program		(207.78)	
02/19/19	9826	2	Bob's Roofing Company, Inc.		(452.14)	
02/19/19	9827	2	Republic Services		(1,705.18)	
02/19/19	9828	2	Alerus Retirement Solutions		(20.00)	
02/19/19	9829	2	Alerus Retirement Solutions		(20.00)	
02/19/19	9830	2	Alerus Retirement Solutions		(50.00)	
02/19/19	9831	2	Alerus Retirement Solutions		(50.00)	
02/19/19	9832	2	Consumers Energy		(88.47)	
02/19/19	9833	2	DTE Energy		(113.85)	
02/20/19	13275	2	CMHC - West Shore FSA		(303.47)	
02/20/19	13276	2	United Steel Workers		(63.55)	
02/28/19	106	1	February Cash Receipts		54,727.35	
02/28/19	107	1	Operating Subsidy		44,493.50	
02/28/19	108	1	2017 CFP Grant		1,111.00	
02/28/19	109	1	NOW/Sweep Interest		67.08	
02/28/19	309	3	To record AmTrust debit per Feb 2019 bank statement.		(630.00)	
02/28/19	RT4	3	To record payroll transactions per bank statement.		(21,189.92)	
02/28/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		(9,775.54)	
02/28/19	RT6	3	To record MERS contribution per bank statement.		(2,005.70)	
02/28/19	RT7	3	To record AFLAC debit per bank statement.		(487.98)	
			Totals for 10011111.2		(13,262.96)	323,120.04
10011111.3	HRA Account			9,978.55		
02/06/19	13272	2	CMHC - West Shore FSA		303.47	
02/20/19	13275	2	CMHC - West Shore FSA		303.47	
02/28/19	109	1	HRA Interest		0.55	
02/28/19	RT3	3	To record HRA transactions per bank statement.		(880.15)	
			Totals for 10011111.3		(272.66)	9,705.89
10011111.4	Money Market Savings			55,053.99		
02/28/19	109	1	MM Savings Interest		10.56	
			Totals for 10011111.4		10.56	55,064.55
10011117	Petty Cash Fund			250.00		
			Totals for 10011117		0.00	250.00
10011118	Change Fund			50.00		
			Totals for 10011118		0.00	50.00
10011122	Tenants Accounts Receivable			8,799.81		
02/01/19	9797	2	[redacted]		85.00	
02/19/19	9832	2	Consumers Energy		88.47	
02/19/19	9833	2	DTE Energy		113.85	
02/28/19	106	1	February TAR Collections		(50,638.68)	
02/28/19	307	3	To record charges to tenants per Feb 2019 Statement of Operations.		51,716.86	
02/28/19	308	3	To record transfer of security deposit to A/R per Feb 2019 Statement of Operations.		(50.00)	
			Totals for 10011122		1,315.50	10,115.31

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Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10011122.1	Allowance for Doubtful Accounts-TAR			(3,114.05)		
02/28/19	106	1	February Bad Debt Collections		(768.00)	
			Totals for 10011122.1		(768.00)	(3,882.05)
10011129	Accounts Receivable-Other			1,915.50		
			Totals for 10011129		0.00	1,915.50
10011211	Prepaid Insurance			11,243.88		
02/11/19	9812	2	Housing Insurance Services, Inc.		14,435.00	
02/11/19	9813	2	Housing Authority Risk Retention Group		3,545.00	
02/28/19	RT2	3	To record monthly insurance write off.		(7,095.60)	
			Totals for 10011211		10,884.40	22,128.28
10011400.6	Land			360,271.62		
			Totals for 10011400.6		0.00	360,271.62
10011400.61	Land Improvements			89,807.07		
			Totals for 10011400.61		0.00	89,807.07
10011400.7	Buildings			4,657,515.77		
			Totals for 10011400.7		0.00	4,657,515.77
10011400.71	Building Improvements			5,433,574.21		
			Totals for 10011400.71		0.00	5,433,574.21
10011400.72	Non-dwelling Structures			8,525.00		
			Totals for 10011400.72		0.00	8,525.00
10011400.8	Furn., Equip., Mach.-Dwellings			268,877.30		
			Totals for 10011400.8		0.00	268,877.30
10011400.9	Furn., Equip., Mach.-Admin			326,362.25		
			Totals for 10011400.9		0.00	326,362.25
10011400.95	Accumulated Depreciation-ALL			(8,539,946.76)		
02/28/19	PH3	3	To record estimated monthly depreciation expense.		(24,595.00)	
			Totals for 10011400.95		(24,595.00)	(8,564,541.76)
10011701	Deferred Outflows			12,840.96		
02/28/19	RT6	3	To record MERS contribution per bank statement.		701.00	
			Totals for 10011701		701.00	13,541.96
10012111	Vendors and Contractors			(37,752.73)		
			Totals for 10012111		0.00	(37,752.73)
10012114	Tenant Security Deposits			(48,998.00)		
02/01/19	9797	2	[redacted]		222.00	
02/28/19	106	1	February Security Deposit Collections		(267.00)	
02/28/19	308	3	To record transfer of security deposit to A/R per Feb 2019 Statement of Operations.		50.00	
			Totals for 10012114		5.00	(48,993.00)
10012117.12	FSA Withheld			(291.14)		
02/28/19	RT3	3	To record HRA transactions per bank statement.		880.15	
02/28/19	RT4	3	To record payroll transactions per bank statement.		(606.94)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10012117.12		273.21	(17.93)
10012117.13	MERS HCSP Withheld			(70.00)		
02/01/19	9798	2	Alerus Retirement Solutions		20.00	
02/01/19	9799	2	Alerus Retirement Solutions		50.00	
02/19/19	9828	2	Alerus Retirement Solutions		20.00	
02/19/19	9829	2	Alerus Retirement Solutions		20.00	
02/19/19	9830	2	Alerus Retirement Solutions		50.00	
02/19/19	9831	2	Alerus Retirement Solutions		50.00	
02/28/19	RT4	3	To record payroll transactions per bank statement.		(140.00)	
			Totals for 10012117.13		70.00	0.00
10012117.14	AFLAC Pre-Tax			(487.98)		
02/28/19	RT4	3	To record payroll transactions per bank statement.		(487.98)	
02/28/19	RT7	3	To record AFLAC debit per bank statement.		487.98	
			Totals for 10012117.14		0.00	(487.98)
10012117.4	125 Medical Withheld			0.00		
02/28/19	RT4	3	To record payroll transactions per bank statement.		(1,262.80)	
02/28/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		1,262.80	
			Totals for 10012117.4		0.00	0.00
10012117.5	Pension Withheld			(1,304.70)		
02/28/19	RT4	3	To record payroll transactions per bank statement.		(1,315.31)	
02/28/19	RT6	3	To record MERS contribution per bank statement.		1,304.70	
			Totals for 10012117.5		(10.61)	(1,315.31)
10012117.6	PAC Withheld			0.00		
02/06/19	13273	2	United Steel Workers		3.00	
02/28/19	RT4	3	To record payroll transactions per bank statement.		(3.00)	
			Totals for 10012117.6		0.00	0.00
10012117.9	Union Dues Withheld			0.00		
02/06/19	13274	2	United Steel Workers		65.65	
02/20/19	13276	2	United Steel Workers		63.55	
02/28/19	RT4	3	To record payroll transactions per bank statement.		(129.20)	
			Totals for 10012117.9		0.00	0.00
10012119.2	Interfund Payble - DVG			(935.90)		
			Totals for 10012119.2		0.00	(935.90)
10012131	EPC Loan - Current			(40,049.37)		
02/01/19	9771	2	Byline Bank		3,400.40	
			Totals for 10012131		3,400.40	(36,648.97)
10012132	EPC Loan - Noncurrent			(1,020,616.92)		
			Totals for 10012132		0.00	(1,020,616.92)
10012133	Capital Lease - 2016 F250 - Current			(4,769.85)		
02/01/19	9776	2	Ford Credit		422.98	
			Totals for 10012133		422.98	(4,346.87)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10012135	Accrued Salaries and Wages			(7,165.09)		
			Totals for 10012135		0.00	(7,165.09)
10012135.1	Accrued Comp. Absences-Current			(24,696.77)		
			Totals for 10012135.1		0.00	(24,696.77)
10012135.3	Accrued Comp. Absences-Non Current			(13,536.18)		
			Totals for 10012135.3		0.00	(13,536.18)
10012137	Payments in Lieu of Taxes			(36,409.00)		
02/28/19	PH2	3	To record estimated monthly PILOT expense.		(2,740.00)	
			Totals for 10012137		(2,740.00)	(39,149.00)
10012138	Net Pension Liability			(7,748.00)		
			Totals for 10012138		0.00	(7,748.00)
10012139	Capital Lease - 2016 F250 - Non Current			(6,937.76)		
			Totals for 10012139		0.00	(6,937.76)
10012701	Deferred Inflows			(10,600.00)		
			Totals for 10012701		0.00	(10,600.00)
10012806	Unrestricted Net Position			(231,428.67)		
			Totals for 10012806		0.00	(231,428.67)
10012806.1	Invested in Capital Assets			(1,553,404.31)		
			Totals for 10012806.1		0.00	(1,553,404.31)
10012820.00	HUD Operating Reserve - Memo			(243,406.15)		
02/28/19	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		3,794.56	
			Totals for 10012820.00		3,794.56	(239,611.59)
10012820.01	HUD Operating Reserve-Contra			243,406.15		
02/28/19	RT8	3	To record adjustment to Operating Reserve to reflect current month profit or loss.		(3,794.56)	
			Totals for 10012820.01		(3,794.56)	239,611.59
10013110	Dwelling Rental Revenue			(49,636.00)		
02/28/19	307	3	To record charges to tenants per Feb 2019 Statement of Operations.		(49,188.00)	
			Totals for 10013110		(49,188.00)	(98,824.00)
10013120	Tenant Revenue - Excess Utilities			(449.68)		
02/28/19	307	3	To record charges to tenants per Feb 2019 Statement of Operations.		(470.36)	
			Totals for 10013120		(470.36)	(920.04)
10013401.2	Operating Subsidy			(44,493.50)		
02/28/19	107	1	Operating Subsidy		(44,493.50)	
			Totals for 10013401.2		(44,493.50)	(88,987.00)
10013610	Interest Income			(85.61)		
02/28/19	109	1	Interest Income - February		(78.19)	
			Totals for 10013610		(78.19)	(163.80)
10013689	Tenant Revenue - Cable TV			(5,410.00)		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 10013689		0.00	(5,410.00)
10013690	Tenant Revenue - Other			(5,418.99)		
02/28/19	307	3	To record charges to tenants per Feb 2019 Statement of Operations.		(2,058.50)	
			Totals for 10013690		(2,058.50)	(7,477.49)
10013690.4	Laundry Revenue			(1,120.10)		
02/28/19	106	1	Laundry Income		(1,808.31)	
			Totals for 10013690.4		(1,808.31)	(2,928.41)
10013690.6	Fraud Recovery Revenue			0.00		
02/28/19	106	1	Restitution - Wisniewski		(412.36)	
			Totals for 10013690.6		(412.36)	(412.36)
10013690.7	Management Fee - DVG			(833.00)		
02/28/19	106	1	Management Fee Income - DVG		(833.00)	
			Totals for 10013690.7		(833.00)	(1,666.00)
10014110	Administrative Wages			13,640.15		
02/28/19	RT4	3	To record payroll transactions per bank statement.		13,723.96	
			Totals for 10014110		13,723.96	27,364.11
10014130	Legal Expense			0.00		
02/01/19	9782	2	Mika Meyers PLC		872.89	
			Totals for 10014130		872.89	872.89
10014170	Accounting Fees			686.88		
02/01/19	9779	2	H.A.A.S., Inc.		686.88	
			Totals for 10014170		686.88	1,373.76
10014182	Employee Benefits - Admin			8,085.93		
02/01/19	9786	2	Principal Financial Group		804.78	
02/01/19	9790	2	Sun Life Financial		394.96	
02/01/19	9791	2	VSP		145.29	
02/28/19	RT4	3	To record payroll transactions per bank statement.		1,245.90	
02/28/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		4,617.51	
			Totals for 10014182		7,208.44	15,294.37
10014185	Telephone			1,043.36		
02/01/19	9768	2	AT & T Long Distance		107.37	
02/01/19	9769	2	AT & T Mobility		464.69	
02/11/19	9802	2	AT & T		1,059.53	
02/11/19	9804	2	Charter Business		115.19	
			Totals for 10014185		1,746.78	2,790.14
10014190.2	Membership Dues and Fees			180.00		
02/01/19	9777	2	Housing and Development Law Institute		495.00	
02/11/19	9817	2	The Nelrod Company		799.00	
			Totals for 10014190.2		1,294.00	1,474.00
10014190.3	Admin Service Contracts			2,264.18		
02/01/19	9772	2	CDM Mobile Shredding, Inc.		45.00	
02/01/19	9783	2	Next IT		1,661.36	
02/01/19	9785	2	Pitney Bowes		404.40	
02/11/19	9803	2	CDM Mobile Shredding, Inc.		45.00	

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Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/11/19	9810	2	HDS, LLC		135.00	
02/11/19	9814	2	Kushner & Company		100.00	
02/11/19	9818	2	Next IT		1,661.69	
02/11/19	9821	2	US Bank Equipment Finance		632.29	
02/28/19	RT4	3	To record payroll transactions per bank statement.		101.05	
			Totals for 10014190.3		4,785.79	7,049.97
10014190.4	Office Supplies			63.15		
02/01/19	9780	2	Jackpine Business Centers		268.00	
02/01/19	9789	2	Staples		1,799.55	
			Totals for 10014190.4		2,067.55	2,130.70
10014190.5	Other Sundry-Misc.			94.37		
02/01/19	9784	2	The PI Company		47.25	
02/11/19	9816	2	McCardel Water Conditioning		32.50	
02/11/19	9819	2	PNC Bank		189.22	
			Totals for 10014190.5		268.97	363.34
10014221	Resident Employee Stipend			550.00		
02/01/19	9793	2	[redacted]		100.00	
02/01/19	9794	2	[redacted]		200.00	
02/01/19	9795	2	[redacted]		50.00	
02/01/19	9796	2	[redacted]		200.00	
			Totals for 10014221		550.00	1,100.00
10014230	Contract Costs-Cable & Other			5,967.25		
			Totals for 10014230		0.00	5,967.25
10014310	Water & Sewer			4,489.62		
02/11/19	9805	2	City of Manistee		5,045.28	
			Totals for 10014310		5,045.28	9,534.90
10014320	Electricity			10,432.63		
02/01/19	9773	2	Consumers Energy		8,475.72	
02/11/19	9806	2	Consumers Energy		2,115.49	
			Totals for 10014320		10,591.21	21,023.84
10014330	Gas			0.00		
02/01/19	9774	2	DTE Energy		5,262.92	
			Totals for 10014330		5,262.92	5,262.92
10014410	Maintenance Wages			8,811.10		
02/28/19	RT4	3	To record payroll transactions per bank statement.		8,198.03	
			Totals for 10014410		8,198.03	17,009.13
10014420	Materials			66.60		
02/01/19	9770	2	Blarney Castle Fleet Program		39.79	
02/01/19	9775	2	Fastenal Company		1,373.37	
02/01/19	9778	2	HD Supply Facilities Mtce		165.26	
02/01/19	9788	2	Sherwin-Williams Co.		460.29	
02/01/19	9792	2	Wahr Hardware, Inc.		595.82	
02/11/19	9811	2	HD Supply Facilities Mtce		119.67	
02/11/19	9822	2	Wahr Hardware, Inc.		69.93	
02/19/19	9825	2	Blarney Castle Fleet Program		207.78	
			Totals for 10014420		3,031.91	3,098.51
10014430.01	Garbage Removal			0.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/01/19	9787	2	Republic Services		1,720.92	
02/01/19	9801	2	Manistee Landfill		168.91	
02/19/19	9827	2	Republic Services		1,705.18	
			Totals for 10014430.01		3,595.01	3,595.01
10014430.02	Heating & Cooling Contracts			0.00		
02/11/19	9807	2	Custom Sheet Metal & Heating		2,622.87	
			Totals for 10014430.02		2,622.87	2,622.87
10014430.03	Snow Removal Contracts			0.00		
02/11/19	9815	2	Larsen's Landscaping LLC		47.79	
			Totals for 10014430.03		47.79	47.79
10014430.04	Elevator Contracts			11,687.96		
			Totals for 10014430.04		0.00	11,687.96
10014430.05	Landscape & Grounds Contracts			0.00		
02/19/19	9823	2	AJ's Trees & Services		700.00	
			Totals for 10014430.05		700.00	700.00
10014430.07	Electrical Contracts			0.00		
02/11/19	9820	2	Top Line Electric		863.17	
			Totals for 10014430.07		863.17	863.17
10014430.09	Extermination Contracts			1,619.00		
02/11/19	9809	2	Griffin Pest Solutions		2,186.00	
			Totals for 10014430.09		2,186.00	3,805.00
10014430.12	Miscellaneous Contracts			213.60		
02/19/19	9826	2	Bob's Roofing Company, Inc.		452.14	
			Totals for 10014430.12		452.14	665.74
10014433	Employee Benefits - Maint.			6,201.80		
02/01/19	9786	2	Principal Financial Group		603.86	
02/01/19	9790	2	Sun Life Financial		238.66	
02/01/19	9791	2	VSP		123.87	
02/28/19	RT4	3	To record payroll transactions per bank statement.		1,866.21	
02/28/19	RT5	3	To record SHWF debit for payment of health insurance per bank statement.		3,895.23	
			Totals for 10014433		6,727.83	12,929.63
10014510	Insurance			7,095.60		
02/19/19	9824	2	AmTrust North America Inc		595.00	
02/28/19	309	3	To record AmTrust debit per Feb 2019 bank statement.		630.00	
02/28/19	RT2	3	To record monthly insurance write off.		7,095.60	
			Totals for 10014510		8,320.60	15,416.20
10014520	Payment in Lieu of Taxes			2,740.00		
02/28/19	PH2	3	To record estimated monthly PILOT expense.		2,740.00	
			Totals for 10014520		2,740.00	5,480.00
10014570	Collection Losses			0.00		
02/11/19	9808	2	Great Lakes Collection Agency		10.54	
			Totals for 10014570		10.54	10.54
10014580	Interest Expense			5,732.97		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/01/19	9771	2	Byline Bank		5,654.79	
02/01/19	9776	2	Ford Credit		58.05	
			Totals for 10014580		5,712.84	11,445.81
10014800	Depreciation - Current Year			24,595.00		
02/28/19	PH3	3	To record estimated monthly depreciation expense.		24,595.00	
			Totals for 10014800		24,595.00	49,190.00
10017510	Principal Payments - EPC			3,382.36		
02/01/19	9771	2	Byline Bank		3,400.40	
			Totals for 10017510		3,400.40	6,782.76
10017511	Principal Payments - F150			420.89		
02/01/19	9776	2	Ford Credit		422.98	
			Totals for 10017511		422.98	843.87
10017590	Operating Expenditures-Contra			(3,803.25)		
02/01/19	9771	2	Byline Bank		(3,400.40)	
02/01/19	9776	2	Ford Credit		(422.98)	
			Totals for 10017590		(3,823.38)	(7,626.63)
10019996	Unit Months Leased			206.00		
02/28/19	RT1	3	To record units leased.		206.00	
			Totals for 10019996		206.00	412.00
10019997	Unit Months Leased - Contra			(206.00)		
02/28/19	RT1	3	To record units leased.		(206.00)	
			Totals for 10019997		(206.00)	(412.00)
10019998	Unit Months Available			214.00		
02/28/19	PH1	3	To record units available.		214.00	
			Totals for 10019998		214.00	428.00
10019999	Unit Months Available - Contra			(214.00)		
02/28/19	PH1	3	To record units available.		(214.00)	
			Totals for 10019999		(214.00)	(428.00)
10173401.1	Operating Grants			0.00		
02/28/19	108	1	2017 CFP Grant		(1,111.00)	
			Totals for 10173401.1		(1,111.00)	(1,111.00)
10174430.02	Heating & Cooling Contracts			0.00		
02/11/19	9807	2	Custom Sheet Metal & Heating		1,111.00	
			Totals for 10174430.02		1,111.00	1,111.00
15171406	Operations			42,399.00		
			Totals for 15171406		0.00	42,399.00
15171408	Management Improvement			20,140.25		
			Totals for 15171408		0.00	20,140.25
15171410	Administration			21,199.00		
			Totals for 15171410		0.00	21,199.00
15171430	A & E Fees			14,915.61		
			Totals for 15171430		0.00	14,915.61

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Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
15171460	Dwelling Structures			58,548.08		
02/11/19	9807	2	Custom Sheet Metal & Heating		1,111.00	
			Totals for 15171460		1,111.00	59,659.08
15171600	CFP Funding			157,201.94		
02/28/19	108	1	2017 CFP Grant		1,111.00	
			Totals for 15171600		1,111.00	158,312.94
15171699	CFP Funding - Contra			(157,201.94)		
02/28/19	108	1	2017 CFP Grant		(1,111.00)	
			Totals for 15171699		(1,111.00)	(158,312.94)
15179800	CFP Cost - Contra			(157,201.94)		
02/11/19	9807	2	Custom Sheet Metal & Heating		(1,111.00)	
			Totals for 15179800		(1,111.00)	(158,312.94)
15181406	Operations			65,986.80		
			Totals for 15181406		0.00	65,986.80
15181600	CFP Funding			65,986.80		
			Totals for 15181600		0.00	65,986.80
15181699	CFP Funding - Contra			(65,986.80)		
			Totals for 15181699		0.00	(65,986.80)
15189800	CFP Cost - Contra			(65,986.80)		
			Totals for 15189800		0.00	(65,986.80)
			Report Total			0.00

Net Profit/(Loss)	
Current Period	(24,566.18)
Year-to-Date	(33,380.45)

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

February 1, 2019 - February 28, 2019

General Ledger	
Balance per General Ledger (Account 10011111.2) at 02/01/19	336,383.00
Activity for the month:	
Total Debits (Deposits and Additions)	100,956.36
Total Credits (Checks and Payments)	(114,219.32)
Unadjusted General Ledger Balance at 02/28/19	323,120.04
Total Adjustments	0.00
Reconciled General Ledger Balance at 02/28/19	323,120.04
Bank	
Balance per Bank Statement at 02/28/19	324,056.24
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(936.20)
Total Bank Errors	0.00
Adjusted Bank Balance at 02/28/19	323,120.04

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	337,247.46
Cleared Deposits & Additions				
100	01/31/19		January Cash Receipts	382.00
106	02/28/19	Multiple	February Cash Receipts	54,727.35
107	02/28/19	10013401.2	Operating Subsidy	44,493.50
108	02/28/19	Multiple	2017 CFP Grant	1,111.00
109	02/28/19	Multiple	NOW/Sweep Interest	67.08
9800	02/01/19		Manistee Housing Commission	557.43
			Total	101,338.36
			Statement Total	101,338.36
			Difference	0.00
Cleared Checks & Payments				
309	02/28/19		To record AmTrust debit per Feb 2019 bank statement.	630.00
9768	02/01/19	10014185	AT & T Long Distance	107.37
9769	02/01/19	10014185	AT & T Mobility	464.69
9770	02/01/19	10014420	Blarney Castle Fleet Program	39.79
9771	02/01/19	Multiple	Byline Bank	9,055.19
9772	02/01/19	10014190.3	CDM Mobile Shredding, Inc.	45.00
9773	02/01/19	10014320	Consumers Energy	8,475.72
9774	02/01/19	10014330	DTE Energy	5,262.92
9775	02/01/19	10014420	Fastenal Company	1,373.37
9776	02/01/19	Multiple	Ford Credit	481.03
9777	02/01/19	10014190.2	Housing and Development Law Institute	495.00
9778	02/01/19	10014420	HD Supply Facilities Mtce	165.26
9779	02/01/19	10014170	H.A.A.S., Inc.	686.88
9780	02/01/19	10014190.4	Jackpine Business Centers	268.00
9782	02/01/19	10014130	Mika Meyers PLC	872.89
9783	02/01/19	10014190.3	Next IT	1,661.36
9784	02/01/19	10014190.5	The PI Company	47.25
9785	02/01/19	10014190.3	Pitney Bowes	404.40
9786	02/01/19	Multiple	Principal Financial Group	1,408.64
9787	02/01/19	10014430.01	Republic Services	1,720.92
9788	02/01/19	10014420	Sherwin-Williams Co.	460.29
9789	02/01/19	10014190.4	Staples	1,799.55
9790	02/01/19	Multiple	Sun Life Financial	633.62
9791	02/01/19	Multiple	VSP	269.16
9792	02/01/19	10014420	Wahr Hardware, Inc.	595.82
9793	02/01/19	10014221	[redacted]	100.00
9794	02/01/19	10014221	[redacted]	200.00
9795	02/01/19	10014221	[redacted]	50.00
9796	02/01/19	10014221	[redacted]	200.00
9797	02/01/19	Multiple	[redacted]	307.00
9798	02/01/19	10012117.13	Alerus Retirement Solutions	20.00
9799	02/01/19	10012117.13	Alerus Retirement Solutions	50.00
9800	02/01/19	10011111.2	Manistee Housing Commission	557.43
9801	02/01/19	10014430.01	Manistee Landfill	168.91
9802	02/11/19	10014185	AT & T	1,059.53
9803	02/11/19	10014190.3	CDM Mobile Shredding, Inc.	45.00
9804	02/11/19	10014185	Charter Business	115.19
9805	02/11/19	10014310	City of Manistee	5,045.28
9806	02/11/19	10014320	Consumers Energy	2,115.49
9807	02/11/19	Multiple	Custom Sheet Metal & Heating	3,733.87
9808	02/11/19	10014570	Great Lakes Collection Agency	10.54
9809	02/11/19	10014430.09	Griffin Pest Solutions	2,186.00
9810	02/11/19	10014190.3	HDS, LLC	135.00
9811	02/11/19	10014420	HD Supply Facilities Mtce	119.67

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Manistee Housing Commission
Bank Account Reconciliation Worksheet
Public Housing Checking

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
9812	02/11/19	10011211	Housing Insurance Services, Inc.	14,435.00
9813	02/11/19	10011211	Housing Authority Risk Retention Group	3,545.00
9814	02/11/19	10014190.3	Kushner & Company	100.00
9815	02/11/19	10014430.03	Larsen's Landscaping LLC	47.79
9816	02/11/19	Multiple	McCardel Water Conditioning	32.50
9817	02/11/19	10014190.2	The Nelrod Company	799.00
9818	02/11/19	10014190.3	Next IT	1,661.69
9819	02/11/19	10014190.5	PNC Bank	189.22
9820	02/11/19	10014430.07	Top Line Electric	863.17
9821	02/11/19	10014190.3	US Bank Equipment Finance	632.29
9822	02/11/19	10014420	Wahr Hardware, Inc.	69.93
9823	02/19/19	10014430.05	AJ's Trees & Services	700.00
9824	02/19/19	10014510	AmTrust North America Inc	595.00
9825	02/19/19	10014420	Blarney Castle Fleet Program	207.78
9826	02/19/19	10014430.12	Bob's Roofing Company, Inc.	452.14
9827	02/19/19	10014430.01	Republic Services	1,705.18
9828	02/19/19	10012117.13	Alerus Retirement Solutions	20.00
9829	02/19/19	10012117.13	Alerus Retirement Solutions	20.00
9830	02/19/19	10012117.13	Alerus Retirement Solutions	50.00
9831	02/19/19	10012117.13	Alerus Retirement Solutions	50.00
9832	02/19/19	10011122	Consumers Energy	88.47
9833	02/19/19	10011122	DTE Energy	113.85
13268	01/10/19	10012117.9	United Steel Workers	67.06
13269	01/10/19	10012117.9	United Steel Workers	11.20
13270	01/23/19	10011111.3	CMHC - West Shore FSA	303.47
13271	01/23/19	10012117.9	United Steel Workers	60.73
13272	02/06/19	10011111.3	CMHC - West Shore FSA	303.47
13275	02/20/19	10011111.3	CMHC - West Shore FSA	303.47
RT4	02/28/19		To record payroll transactions per bank statement.	21,189.92
RT5	02/28/19		To record SHWF debit for payment of health insurance per bank statement.	9,775.54
RT6	02/28/19		To record MERS contribution per bank statement.	2,005.70
RT7	02/28/19		To record AFLAC debit per bank statement.	487.98
			Total	114,529.58
			Statement Total	114,529.58
			Difference	0.00
			Ending Bank Balance	324,056.24

Reconciled Bank Information

Ending Bank Balance	324,056.24

Open Deposits & Additions

Total	0.00

Open Checks & Payments

8983	01/04/18	10012114	[redacted]	284.00
9250	05/01/18	10012114	[redacted]	475.00
9318	06/05/18	10012114	[redacted]	45.00
13273	02/06/19	10012117.6	United Steel Workers	3.00
13274	02/06/19	10012117.9	United Steel Workers	65.65
13276	02/20/19	10012117.9	United Steel Workers	63.55
			Total	936.20
			Reconciled Bank Balance	323,120.04

Bank Account Reconcilation Summary

Bank Statement Information

Beginning Bank Balance	337,247.46

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Manistee Housing Commission
Bank Account Reconciliation Worksheet

Public Housing Checking

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
+ Cleared Deposits & Additions				101,338.36
- Cleared Checks & Payments				114,529.58
Ending Bank Balance				324,056.24
Reconciled Bank Information				
+ Open Deposits & Additions				0.00
- Open Checks & Payments				936.20
Reconciled Bank Balance				323,120.04
General Ledger Information				
Unadjusted General Ledger Balance				323,120.04
+/- Total Adjustments				0.00
Adjusted General Ledger Balance				323,120.04
Unreconciled Amount				0.00

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Manistee Housing Commission
Bank Account Reconciliation Transmittal

HRA Account - 20016093

February 1, 2019 - February 28, 2019

General Ledger	
Balance per General Ledger (Account 10011111.3) at 02/01/19	9,978.55
Activity for the month:	
Total Debits (Deposits and Additions)	607.49
Total Credits (Checks and Payments)	(880.15)
Unadjusted General Ledger Balance at 02/28/19	9,705.89
Total Adjustments	0.00
Reconciled General Ledger Balance at 02/28/19	9,705.89

Bank	
Balance per Bank Statement at 02/28/19	9,705.89
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 02/28/19	9,705.89

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OF CURRENT AND PAST PROGRAM PARTICIPANTS
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Manistee Housing Commission
Bank Account Reconciliation Worksheet
HRA Account

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	9,675.08
Cleared Deposits & Additions					
109	02/28/19		NOW/Sweep Interest		0.55
13270	01/23/19		CMHC - West Shore FSA		303.47
13272	02/06/19		CMHC - West Shore FSA		303.47
13275	02/20/19		CMHC - West Shore FSA		303.47
				Total	910.96
				Statement Total	910.96
				Difference	0.00
Cleared Checks & Payments					
RT3	02/28/19		To record HRA transactions per bank statement.		880.15
				Total	880.15
				Statement Total	880.15
				Difference	0.00
				Ending Bank Balance	9,705.89
Reconciled Bank Information					
				Ending Bank Balance	9,705.89
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	9,705.89

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	9,675.08
+ Cleared Deposits & Additions	910.96
- Cleared Checks & Payments	880.15
Ending Bank Balance	9,705.89
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	9,705.89
General Ledger Information	
Unadjusted General Ledger Balance	9,705.89
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	9,705.89
Unreconciled Amount	0.00

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

February 1, 2019 - February 28, 2019

General Ledger	
Balance per General Ledger (Account 10011111.4) at 02/01/19	55,053.99
Activity for the month:	
Total Debits (Deposits and Additions)	10.56
Total Credits (Checks and Payments)	0.00
Unadjusted General Ledger Balance at 02/28/19	55,064.55
Total Adjustments	0.00
Reconciled General Ledger Balance at 02/28/19	55,064.55
Bank	
Balance per Bank Statement at 02/28/19	55,064.55
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 02/28/19	55,064.55

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HAS BEEN REDACTED

Manistee Housing Commission
Bank Account Reconciliation Worksheet
Money Market Savings

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	55,053.99
Cleared Deposits & Additions					
109	02/28/19		NOW/Sweep Interest		10.56
				Total	10.56
				Statement Total	10.56
				Difference	0.00
Cleared Checks & Payments					
				Total	0.00
				Statement Total	0.00
				Difference	0.00
				Ending Bank Balance	55,064.55
Reconciled Bank Information					
				Ending Bank Balance	55,064.55
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	55,064.55

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	55,053.99
+ Cleared Deposits & Additions	10.56
- Cleared Checks & Payments	0.00
Ending Bank Balance	55,064.55
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	55,064.55
General Ledger Information	
Unadjusted General Ledger Balance	55,064.55
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	55,064.55
Unreconciled Amount	0.00

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

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

	1 Month Ended February 28, 2019	1 Month Ended February 28, 2018	2 Months Ended February 28, 2019	2 Months Ended February 28, 2018
Operating Income				
3110 - Dwelling Rental Revenue	$ 49,188.00	$ 41,683.00	$ 98,824.00	$ 83,752.00
3120 - Tenant Revenue - Excess Utilities	470.36	469.15	920.04	1,010.87
3689 - Tenant Revenue - Cable TV	0.00	4,609.00	5,410.00	9,373.00
3690 - Tenant Revenue - Other	2,058.50	(669.80)	7,477.49	8,069.77
3401.2 - Operating Subsidy	44,493.50	40,094.00	88,987.00	80,188.00
3610 - Interest Income	78.19	50.35	163.80	108.17
3690.1 - Other Revenue	0.00	0.00	0.00	6.44
3690.4 - Laundry Revenue	1,808.31	1,013.68	2,928.41	1,980.86
3690.6 - Fraud Recovery Revenue	412.36	406.80	412.36	406.80
3690.7 - Management Fee - DVG	833.00	0.00	1,666.00	0.00
Total Operating Income	$ 99,342.22	$ 87,656.18	$ 206,789.10	$ 184,895.91
Operating Expenses				
Routine Expense				
4110 - Administrative Wages	$ 13,723.96	$ 14,404.69	$ 27,364.11	$ 29,014.87
4130 - Legal Expense	872.89	893.42	872.89	2,750.69
4170 - Accounting Fees	686.88	1,091.88	1,373.76	1,778.76
4182 - Employee Benefits - Admin	7,208.44	7,644.69	15,294.37	15,874.52
4185 - Telephone	1,746.78	1,946.37	2,790.14	4,056.92
4190.2 - Membership Dues and Fees	1,294.00	699.00	1,474.00	879.00
4190.3 - Admin Service Contracts	4,785.79	3,204.38	7,049.97	7,092.53
4190.4 - Office Supplies	2,067.55	1,766.78	2,130.70	2,771.46
4190.5 - Other Sundry-Misc.	268.97	1,142.23	363.34	2,450.31
4221 - Resident Employee Stipend	550.00	550.00	1,100.00	1,100.00
4230 - Contract Costs-Cable & Other	0.00	5,930.65	5,967.25	11,638.15
4310 - Water & Sewer	5,045.28	5,166.25	9,534.90	10,247.54
4320 - Electricity	10,591.21	12,822.64	21,023.84	22,180.62
4330 - Gas	5,262.92	4,796.12	5,262.92	8,135.60
4410 - Maintenance Wages	8,198.03	8,298.71	17,009.13	16,970.80
4420 - Materials	3,031.91	3,644.72	3,098.51	6,645.43
4430.01 - Garbage Removal	3,595.01	2,056.31	3,595.01	4,101.24
4430.02 - Heating & Cooling Contracts	2,622.87	0.00	2,622.87	857.88
4430.03 - Snow Removal Contracts	47.79	0.00	47.79	0.00
4430.04 - Elevator Contracts	0.00	0.00	11,687.96	13,975.00
4430.05 - Landscape & Grounds Contracts	700.00	0.00	700.00	0.00
4430.06 - Unit Turnaround Contracts	0.00	725.00	0.00	1,390.00
4430.07 - Electrical Contracts	863.17	0.00	863.17	200.00
4430.08 - Plumbing Contracts	0.00	0.00	0.00	750.00
4430.09 - Extermination Contracts	2,186.00	1,459.00	3,805.00	2,953.00
4430.11 - Routine Maintenance Contracts	0.00	1,653.00	0.00	1,653.00
4430.12 - Miscellaneous Contracts	452.14	591.77	665.74	749.47
4433 - Employee Benefits - Maint.	6,727.83	6,100.56	12,929.63	12,578.46
4510 - Insurance	8,320.60	7,862.08	15,416.20	15,082.16
4520 - Payment in Lieu of Taxes	2,740.00	2,740.00	5,480.00	5,480.00
4570 - Collection Losses	10.54	0.00	10.54	12,652.47
4580 - Interest Expense	5,712.84	5,937.61	11,445.81	11,892.51
Total Routine Expense	$ 99,313.40	$ 103,127.86	$ 190,979.55	$ 227,902.39

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

	1 Month Ended February 28, 2019	1 Month Ended February 28, 2018	2 Months Ended February 28, 2019	2 Months Ended February 28, 2018
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	$ 99,313.40	$ 103,127.86	$ 190,979.55	$ 227,902.39
Operating Income (Loss)	$ 28.82	$ (15,471.68)	$ 15,809.55	$ (43,006.48)
Depreciation Expense				
4800 - Depreciation - Current Year	$ 24,595.00	$ 25,210.00	$ 49,190.00	$ 50,420.00
Total Depreciation Expense	$ 24,595.00	$ 25,210.00	$ 49,190.00	$ 50,420.00
Surplus Credits & Charges				
Total Surplus Credits & Charges	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Capital Expenditures				
7510 - Principal Payments - EPC	$ 3,400.40	$ 2,888.16	$ 6,782.76	$ 5,761.00
7511 - Principal Payments - F150	422.98	398.61	843.87	795.25
7520 - Replacement of Equipment	0.00	1,748.00	0.00	1,748.00
7590 - Operating Expenditures-Contra	(3,823.38)	(5,034.77)	(7,626.63)	(8,304.25)
Total Capital Expenditures	$ 0.00	$ 0.00	$ 0.00	$ 0.00
HUD Net Income (Loss)	$ (3,794.56)	$ (20,506.45)	$ 8,182.92	$ (51,310.73)

Manistee Housing Commission
Bank Account Reconciliation Transmittal

DVG Checking - 0610226573

February 1, 2019 - February 28, 2019

General Ledger	
Balance per General Ledger (Account 20011111) at 02/01/19	56,729.93
Activity for the month:	
Total Debits (Deposits and Additions)	1,020.00
Total Credits (Checks and Payments)	(1,116.74)
Unadjusted General Ledger Balance at 02/28/19	56,633.19
Total Adjustments	0.00
Reconciled General Ledger Balance at 02/28/19	56,633.19

Bank	
Balance per Bank Statement at 02/28/19	56,633.19
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	0.00
Total Bank Errors	0.00
Adjusted Bank Balance at 02/28/19	56,633.19

Manistee Housing Commission
Bank Account Reconciliation Worksheet
DVG Checking

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description		Amount
Bank Statement Information					
				Beginning Bank Balance	56,729.93
Cleared Deposits & Additions					
102	02/28/19	20011122	February Cash Receipts		1,020.00
				Total	1,020.00
				Statement Total	1,020.00
				Difference	0.00
Cleared Checks & Payments					
2684	02/01/19	20014170	H.A.A.S., Inc.		128.54
2685	02/01/19	20014172	Manistee Housing Commission		833.00
2686	02/01/19	20014590	City of Manistee		16.10
2687	02/19/19	20014590	Consumers Energy		34.03
2688	02/19/19	20014590	DTE Energy		105.07
				Total	1,116.74
				Statement Total	1,116.74
				Difference	0.00
				Ending Bank Balance	56,633.19
Reconciled Bank Information					
				Ending Bank Balance	56,633.19
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
				Total	0.00
				Reconciled Bank Balance	56,633.19

Bank Account Reconcilation Summary

Bank Statement Information	
Beginning Bank Balance	56,729.93
+ Cleared Deposits & Additions	1,020.00
- Cleared Checks & Payments	1,116.74
Ending Bank Balance	56,633.19
Reconciled Bank Information	
+ Open Deposits & Additions	0.00
- Open Checks & Payments	0.00
Reconciled Bank Balance	56,633.19
General Ledger Information	
Unadjusted General Ledger Balance	56,633.19
+/- Total Adjustments	0.00
Adjusted General Ledger Balance	56,633.19
Unreconciled Amount	0.00

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 February 28, 2019. 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.

Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of February 28, 2019

ASSETS

CURRENT ASSETS		
Cash		
1111 - Cash - MSHDA	$	56,633.19
Total Cash		56,633.19
Receivables		
1129.4 - Interfund Receivable - P/H		935.90
Total Receivables		935.90
Other Current Assets		
Total Other Current Assets		0.00
TOTAL CURRENT ASSETS		57,569.09
Fixed Assets		
1400.7 - Buildings		373,231.29
1400.98 - Accumulated Depreciation-DVG		(108,799.59)
Total Fixed Assets		264,431.70
TOTAL ASSETS	$	322,000.79

Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of February 28, 2019

LIABILITIES AND EQUITY

LIABILITIES		
Current Liabilities		
2111 - Vendors and Contractors	$	128.54
2114 - Tenant Security Deposits		936.00
Total Current Liabilities		1,064.54
Noncurrent Liabilities		
2128 - Mortgage 1 - MSHDA (Forgivable)		166,000.00
2129 - Mortgage 2 - MSHDA (Forgivable)		160,000.00
2130 - Mortgage 3 - MSHDA (Forgivable)		174,000.00
Total Noncurrent Liabilities		500,000.00
TOTAL LIABILITIES		501,064.54
EQUITY		
2806.4 - Invested in Capital Assets-DVG		(233,778.30)
Unrestricted Net Assets		
2806 - Unrestricted Net Position		56,093.83
Current Year Profit/(Loss)		(1,379.28)
Total Unrestricted Net Assets		54,714.55
TOTAL EQUITY		(179,063.75)
TOTAL LIABILITIES/EQUITY	$	322,000.79

Manistee Housing Commission
Domestic Violence Grant
Statement of Revenue & Expense
For the 1 Month and 2 Months Ended February 28, 2019

	1 Month Ended February 28, 2019	2 Months Ended February 28, 2019
Operating Revenue		
3110 - Dwelling Rental Revenue	$ 1,020.00	$ 2,489.00
Total Operating Revenue	1,020.00	2,489.00
Operating Expenses		
Administration		
4170 - Accounting Fees	128.54	257.08
4172 - Management Fees	833.00	1,666.00
Total Administration	961.54	1,923.08
Ordinary Maint. & Operations		
Total Ordinary Maint. & Oper	0.00	0.00
General Expense		
4590 - Other General Expense	155.20	155.20
Total General Expense	155.20	155.20
Total Routine Operating Expenses	1,116.74	2,078.28
Depreciation Expense		
4800 - Depreciation - Current Year	895.00	1,790.00
Total Depreciation Expense	895.00	1,790.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Net Income (Loss)	$ (96.74)	$ 410.72

Manistee Housing Commission
DVG Cash Disbursements Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/01/19	2684	20011111	H.A.A.S., Inc.	(128.54)
02/01/19	2684	20014170	H.A.A.S., Inc.	128.54
02/01/19	2685	20011111	Manistee Housing Commission	(833.00)
02/01/19	2685	20014172	Manistee Housing Commission	833.00
02/01/19	2686	20011111	City of Manistee	(16.10)
02/01/19	2686	20014590	City of Manistee	16.10
02/19/19	2687	20011111	Consumers Energy	(34.03)
02/19/19	2687	20014590	Consumers Energy	34.03
02/19/19	2688	20011111	DTE Energy	(105.07)
02/19/19	2688	20014590	DTE Energy	105.07
			Transaction Balance	0.00

Manistee Housing Commission
DVG Cash Receipts Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/28/19	102	20011111	February Cash Receipts	1,020.00
02/28/19	102	20011122	February TAR Collections	(1,020.00)
			Transaction Balance	0.00

Manistee Housing Commission
DVG Journal Entry Journal
February 1, 2019 - February 28, 2019

Date	Reference	Account	Description	Amount
02/28/19	303	20011122	To record charges to tenants per Feb 2019 Statement of Operations.	1,020.00
02/28/19	303	20013110	To record charges to tenants per Feb 2019 Statement of Operations.	(1,020.00)
02/28/19	DVG1	20014800	To record estimated depreciation expense.	895.00
02/28/19	DVG1	20011400.98	To record estimated depreciation expense.	(895.00)
02/28/19	RT1	20019996	To record units leased.	2.00
02/28/19	RT1	20019997	To record units leased.	(2.00)
			Transaction Balance	0.00

Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20011111	Cash - MSHDA			56,729.93		
02/01/19	2684	2	H.A.A.S., Inc.		(128.54)	
02/01/19	2685	2	Manistee Housing Commission		(833.00)	
02/01/19	2686	2	City of Manistee		(16.10)	
02/19/19	2687	2	Consumers Energy		(34.03)	
02/19/19	2688	2	DTE Energy		(105.07)	
02/28/19	102	1	February Cash Receipts		1,020.00	
			Totals for 20011111		(96.74)	56,633.19
20011122	Tenants Accounts Receivable			0.00		
02/28/19	102	1	February TAR Collections		(1,020.00)	
02/28/19	303	3	To record charges to tenants per Feb 2019 Statement of Operations.		1,020.00	
			Totals for 20011122		0.00	0.00
20011129.4	Interfund Receivable - P/H			935.90		
			Totals for 20011129.4		0.00	935.90
20011400.7	Buildings			373,231.29		
			Totals for 20011400.7		0.00	373,231.29
20011400.98	Accumulated Depreciation-DVG			(107,904.59)		
02/28/19	DVG1	3	To record estimated depreciation expense.		(895.00)	
			Totals for 20011400.98		(895.00)	(108,799.59)
20012111	Vendors & Contractors			(128.54)		
			Totals for 20012111		0.00	(128.54)
20012114	Tenant Security Deposits			(936.00)		
			Totals for 20012114		0.00	(936.00)
20012128	Mortgage 1 - MSHDA (Forgivable)			(166,000.00)		
			Totals for 20012128		0.00	(166,000.00)
20012129	Mortgage 2 - MSHDA (Forgivable)			(160,000.00)		
			Totals for 20012129		0.00	(160,000.00)
20012130	Mortgage 3 - MSHDA (Forgivable)			(174,000.00)		
			Totals for 20012130		0.00	(174,000.00)
20012806	Unrestricted Net Assets			(56,093.83)		
			Totals for 20012806		0.00	(56,093.83)
20012806.4	Invested in Capital Assets-DVG			233,778.30		
			Totals for 20012806.4		0.00	233,778.30
20013110	Dwelling Rental			(1,469.00)		
02/28/19	303	3	To record charges to tenants per Feb 2019 Statement of Operations.		(1,020.00)	
			Totals for 20013110		(1,020.00)	(2,489.00)
20014170	Accounting Fees			128.54		
02/01/19	2684	2	H.A.A.S., Inc.		128.54	
			Totals for 20014170		128.54	257.08
20014172	Management Fees			833.00		
02/01/19	2685	2	Manistee Housing Commission		833.00	
			Totals for 20014172		833.00	1,666.00

Manistee Housing Commission
General Ledger
February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20014590	General Expense			0.00		
02/01/19	2686	2	City of Manistee		16.10	
02/19/19	2687	2	Consumers Energy		34.03	
02/19/19	2688	2	DTE Energy		105.07	
			Totals for 20014590		155.20	155.20
20014800	Depreciation - Current Year			895.00		
02/28/19	DVG1	3	To record estimated depreciation expense.		895.00	
			Totals for 20014800		895.00	1,790.00
20019996	Unit Months Leased			2.00		
02/28/19	RT1	3	To record units leased.		2.00	
			Totals for 20019996		2.00	4.00
20019997	Unit Months Leased - Contra			(2.00)		
02/28/19	RT1	3	To record units leased.		(2.00)	
			Totals for 20019997		(2.00)	(4.00)
			Report Total			0.00

Net Profit/(Loss)

Current Period	(991.74)
Year-to-Date	(1,379.28)

City of Manistee Housing Commission

Security Deposit Reconciliation

For the Month Ending February 28, 2019

Prepared April 3, 2019 by Financial Analyst

Tenant Name	Date	Description	Amount	Balance
Beginning PH Balance				$ 52,804.60
Increases to PH				
				$ -
[redacted]	2/22/2019	New Admission	$ 267.00	$ 267.00
				$ 267.00
Total Increases to PH			$ 267.00	$ 267.00
Decreases to PH				
Pagonas, Mary J.	2/18/2019	Transfer of SD and AR Credit to Owed	$ (50.00)	$ (50.00)
				$ (50.00)
				$ (50.00)
Total Decreases to PH			$ (50.00)	$ (50.00)
Net Increase (Decrease) to PH			$ 217.00	$ 217.00
Ending PH Balance				**$ 53,021.60**
Beginning DVG Balance				$ 935.90
Increases to DVG			$ -	
				$ -
Total Increases to DVG			$ -	$ -
Decreases to DVG			$ -	
				$ -
Total Decreases to DVG			$ -	$ -
Net Increase (Decrease) to DVG			$ -	$ -
Ending DVG Balance			**$ -**	**$ 935.90**
Combined Ending Balance				**$ 53,957.50**
Account Balance February 28, 2019				**$ 55,064.55**
Difference				$ (1,107.05)
				(From SD to PH)
				From PH to SD

SD Owes PH $1107.05

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

RESOLUTION 2019-03

Authorization to Lease a 2019 Heavy Duty Pick-up Truck

WHEREAS, the City of Manistee Housing Commission [CMHC], a Public Housing Authority [PHA] of the U.S. Department of Housing and Urban Development [HUD] owns and operates utility trucks for the day-to-day operations of the PHA, and

WHEREAS the 2009 Ford F150 utility truck, purchased and placed in operation in 2019 has several repair items required, including the full replacement of the transmission, and

WHEREAS the 2009 Ford F150 is not capable of meeting the utility demands of CMHC, particularly property snowplowing, and

WHEREAS, Clinton McKinven-Copus, Executive Director/Contracting officer solicited bids for a new, 2019 heavy-duty pickup, to be leased through the municipal pool from

- Manistee Ford
- Betten Baker Ford Ludington
- Watson Ludington

issuing a standard bid form with stated minimum requirements, and

WHEREAS, the following bids were submitted:

Bidder	Purchase Price	Financing	Approx. Monthly Lease
Manistee Ford	$27,763	Ford Credit Municipal Finance APR 6.75% 60 months $1.00 end of lease buy-out	$529.98
Betten Baker Ford Ludington	$30,460	Ford Credit Municipal Finance APR 6.25% 60 months $1.00 end of lease buy-out	$587.81
Watson Ludington	$35,451	Chrysler Capital APR 7.00% 60 months $784.55 end of lease buy-out	$706.24

Pending Approval

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

NOW, THEREFORE, IT IS HEREBY RESOLVED

- The bid for the lease of a 2019 heavy duty pick-up truck is awarded to Manistee Ford
- Clinton McKinven-Copus, as Executive Director/Contracting Officer is authorized to lease the 2019 heavy duty pick-up from Manistee Ford, enter into a lease agreement with Ford Municipal Credit and execute all transaction documents.

Commissioner	Approve	Against	Absent
Dale Priester	☐	☐	☐
Doug Parkes	☐	☐	☐
Krista McDougall	☐	☐	☐
Kelly Tomaszewski	☐	☐	☐
James Bond	☐	☐	☐

RESOLUTION DECLARED

☐ Passed ☐ Failed

CERTIFICATION

By the signatures of the President and Executive Director below, it is CERTIFIED that on April 23, 2019, the City of Manistee Housing Commission Board of Commissioners approved Resolution 2019 – 03 and that the foregoing is a true and correct copy.

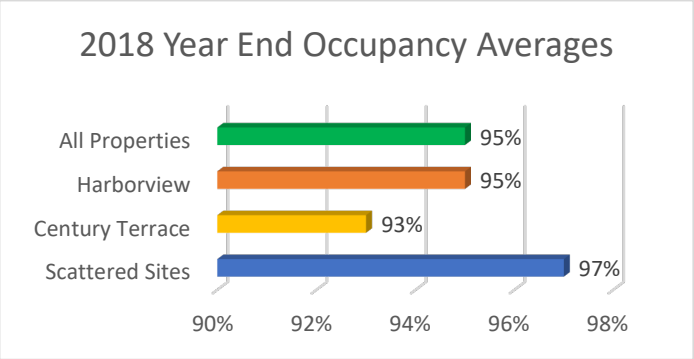
_____ Dale Priester, President

_____ Clinton McKinven-Copus, Executive Director

Pending Approval

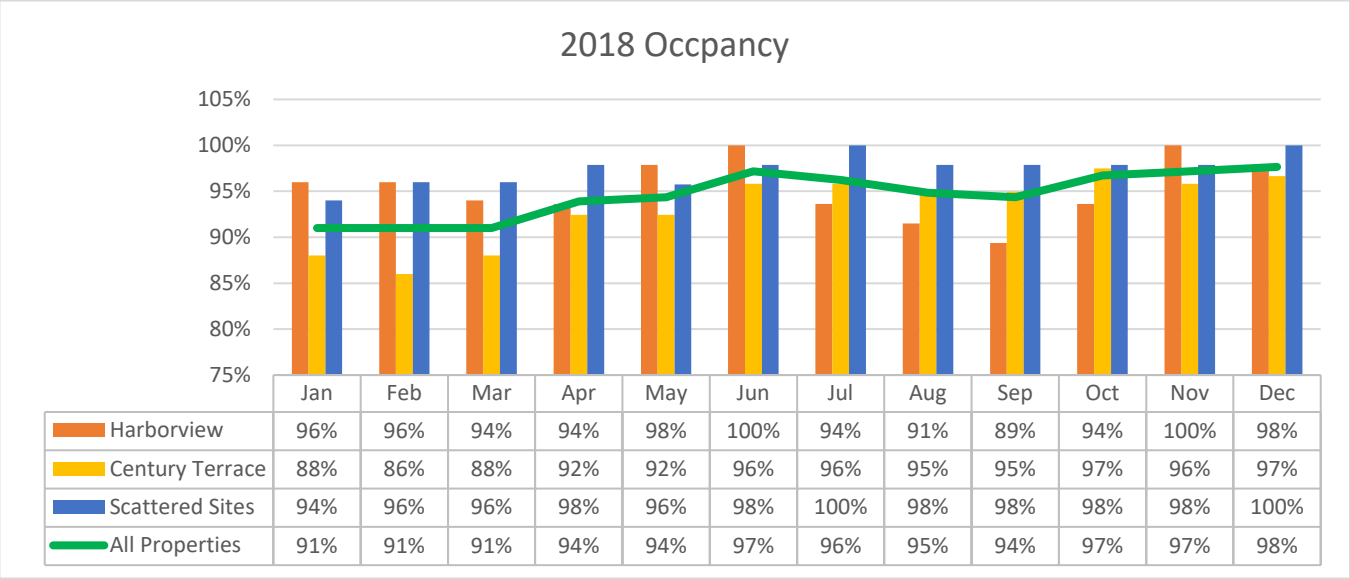
2018 Performance Recap

Occupancy



The occupancy rate goal set by HUD is 97% for a Public Housing Authorities' complete portfolio. CMHC's portfolio occupancy rate for 2018 closed at 95%.

The CMHC Team did a marvelous job in bringing us with 2% points of the goal. It takes everyone on the Team to reach toward the goal; I am proud of their efforts and work. The 2018 Occupancy chart below tracks the ups and downs filling our properties.



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Harborview	96%	96%	94%	94%	98%	100%	94%	91%	89%	94%	100%	98%
Century Terrace	88%	86%	88%	92%	92%	96%	96%	95%	95%	97%	96%	97%
Scattered Sites	94%	96%	96%	98%	96%	98%	100%	98%	98%	98%	98%	100%
All Properties	91%	91%	91%	94%	94%	97%	96%	95%	94%	97%	97%	98%

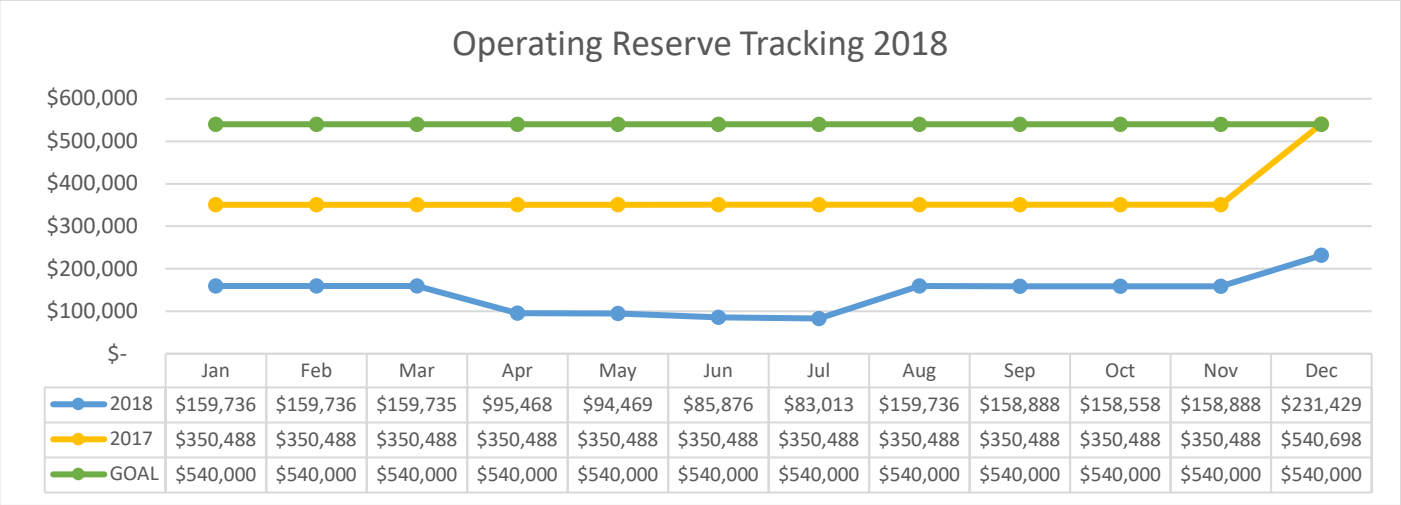
Finances

CMHC ended 2018 in the strongest financial position we have seen in recent memory. For the month ending December 31, 2018, our net income was $14,364.64. Most impressively we closed out our fiscal year on December 31, 2018, with a net income of $72,540.98. When our accountant reported this to me, he said whatever we're doing to keep doing it. I give credit to our entire Team. Everyone continually looks for the best way to resolve issues that provide us with the best long-term results at the most efficient cost possible.

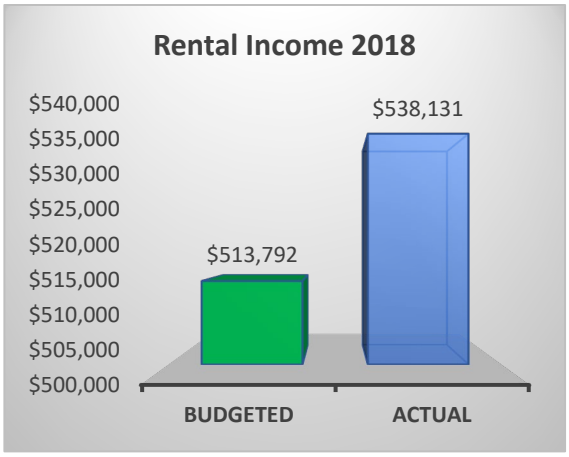
In addition to our Team's vigilance, CMHC collected $24,339 more in rent payments than budgeted. The increase in rent collection comes from the

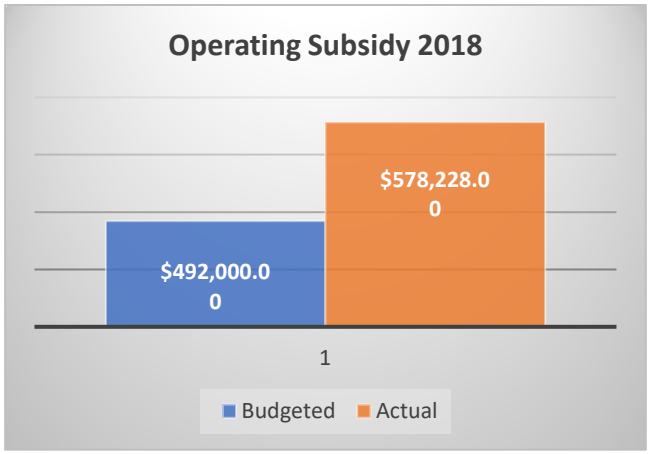
- increase in our occupancy rate, and
- generally elderly and disabled households have a higher income [we now have more of these households now that Century Terrace and Harborview are no longer designated general population]

CMHC also realized $86,228 increase in operating subsidy from HUD. The combined increase in rent collection and operating subsidy brought in an additional $110,567 in income to our budget.



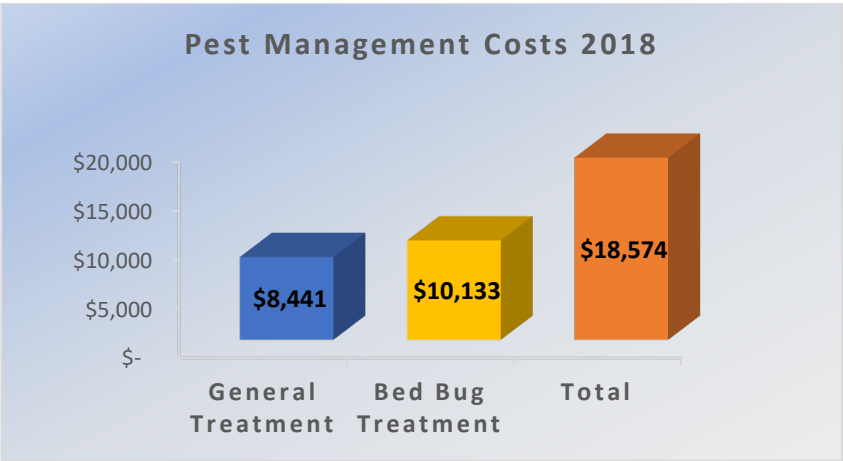
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018	$159,736	$159,736	$159,735	$95,468	$94,469	$85,876	$83,013	$159,736	$158,888	$158,558	$158,888	$231,429
2017	$350,488	$350,488	$350,488	$350,488	$350,488	$350,488	$350,488	$350,488	$350,488	$350,488	$350,488	$540,698
GOAL	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000	$540,000

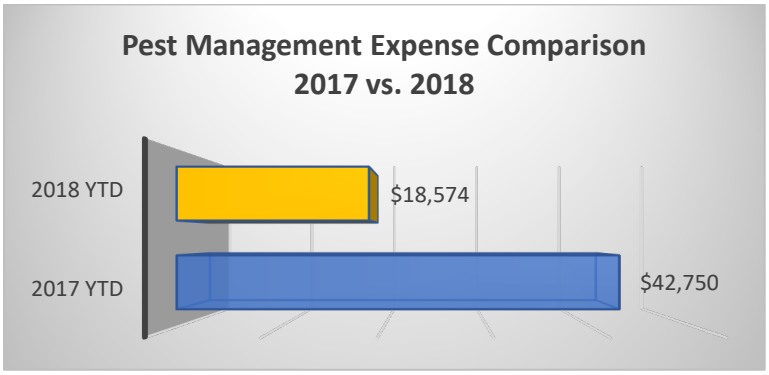




Finances – Pest Management

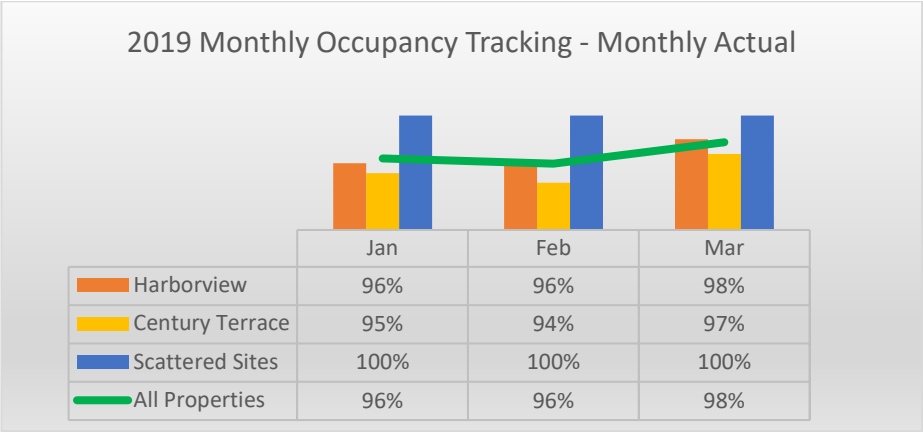
We continue to track the cost of pest management as it is one of the most variable expenses of the operating budget. The 2018 budget for pest management was set at $12,000 while the total cost for 2018 is $18,575; $6,575 above budget. The good news is that the total cost of pest management in 2018 is $24,175 less than in 2017.



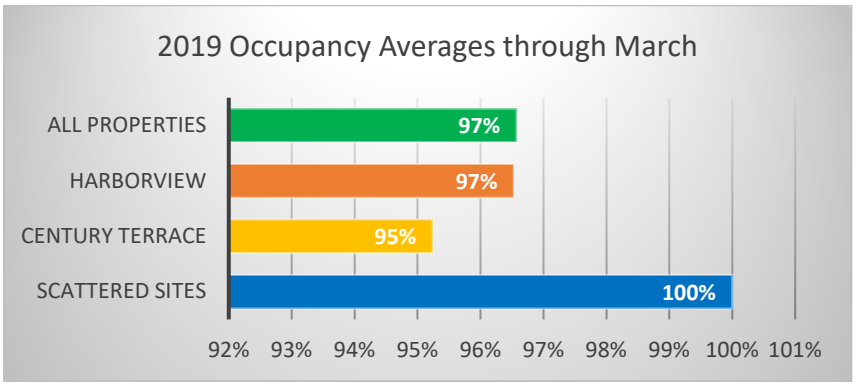


2019 Performance Dashboards

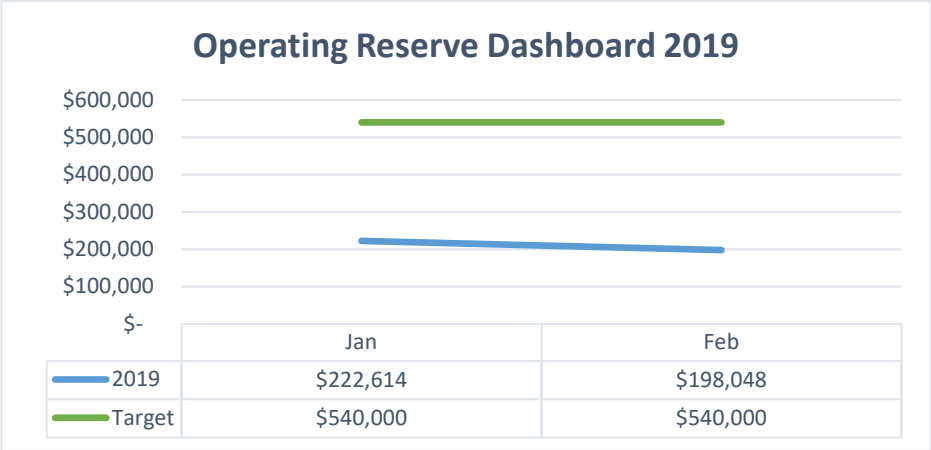
Occupancy



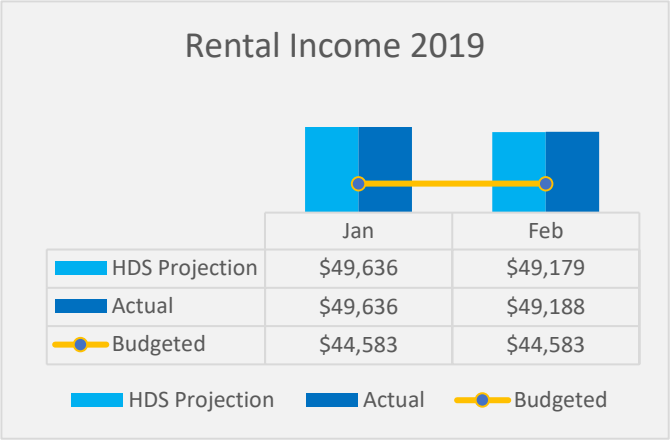
	Jan	Feb	Mar
Harborview	96%	96%	98%
Century Terrace	95%	94%	97%
Scattered Sites	100%	100%	100%
All Properties	96%	96%	98%

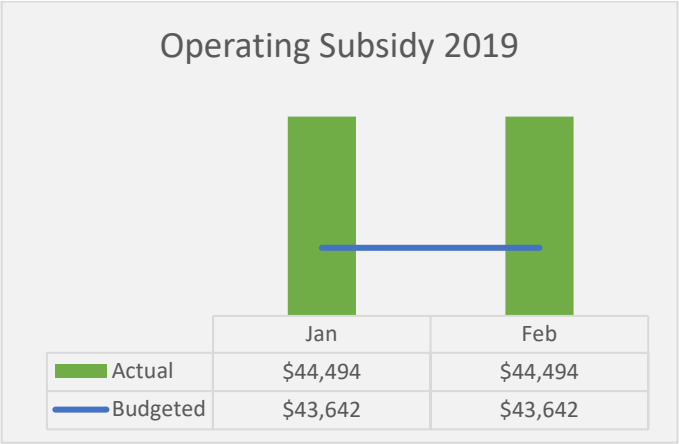


Finances

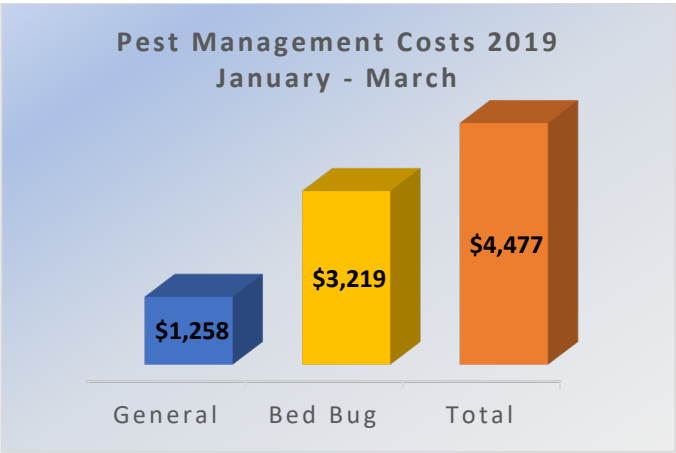


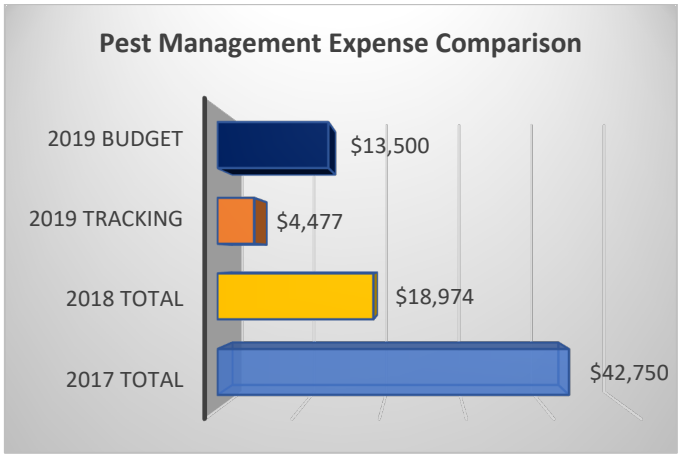
	Jan	Feb
2019	$222,614	$198,048
Target	$540,000	$540,000





Finances – Pest Management





RAD Conversion Program

Activities since March 12, 2019:

- Monthly meeting with HUD RAD Coach – participants included:
  - Detroit Field Office representative
  - EJP Consultants
  - Me
- A conference call for the development of a contract with Hollander Development Corporation – participants
  - Reno & Cavanaugh
  - EJP
  - Me

Major work area focuses since March 12, 2019

- Development of the draft contract between CMHC and Hollander Development Corporation. The draft is set to be delivered, by Reno & Cavanaugh, on Monday, April 15 to Hollander Development Corporation.
- Entered into a contract with EPC Solutions, LLC [Mr. Richard Carroll] via a micro-purchase procurement for $3,000. The contract brings us an expert on HUD Enegery Performance Contracts and the payoff requirements as our public housing is converted to RAD. Mr. Carroll has worked for HUD in the development of the EPC Program; he has also worked with Siemens, and now is working independently to assist PHA's in meeting the payoff requirements of the EPC as units are converted under RAD.

Resolutions for Consideration

Resolution No.	Consent Agenda	Resolution Title	Resolution Attachments	Executive Director Discussion & Recommendations
2019-03	No	Authorization to Lease a 2019 Heavy Duty Pick-up Truck	• None	• During the Executive Director report at last month's meeting, we discussed the current condition of the 2009 Ford F150 and the costs for needed repairs. A consensus was reached that CMHC should request bids for replacement of the 2009 Ford F150 and bring the results to the April meeting. • Resolution 2019-03 presents the results for the request for bids. • *Recommendation – Approve*

Notices and General Information

Important Upcoming Dates:

- Tuesday, May 28, 4:00 PM, Harborview Community Room
  - May meeting of the Board of Commissioners
- Wednesday – Thursday, May 29 – 30
  - Auditor onsite for fieldwork for the 2018 audit

U.S. Department of Housing and Urban Development

Detroit Field Office
Office of Public Housing
Patrick V. McNamara Federal Building
477 Michigan Avenue, Room 1710
Detroit, MI 48226-2592
Tel. (313) 226-7900 FAX (313) 226-6160

April 2, 2019

Manistee Housing Commission
Clinton McKinven-Copus
Executive Director
273 6th Avenue
Manistee, MI 49660

Subject: Inspection Fees

Dear Mr. McKinven-Copus:

This letter is in response to your request for clarification of HUD's position regarding inspection fees and the City of Manistee charging the Manistee Housing Commission fees to conduct inspections of public housing units.

Please be aware that the United States Housing and Urban Development (HUD) does not allow Public Housing Authorities (PHA) to expend Federal funds to pay for inspection fees charged by cities. Allowing such charges against Federal awards would divert resources from the purpose of the Housing Commission. The PHA may only use non-federal funds to pay these fees. An example of a non-federal source would be funds diverted to the Central Office Cost Center.

Furthermore, while it may be argued that private owners must pay the inspection fee while still providing adequate housing to their tenants, private owners are able to pass this cost along to the tenants. Housing Commissions do not have this option and, therefore, would be forced to absorb the cost of the inspection, again diverting funds from the Housing Commission's purpose of providing safe, decent and sanitary housing.

If you have any questions regarding this letter, please contact Todd Miller, Portfolio Management Specialist, at (313) 234-7499 or todd.r.miller@hud.gov.

Sincerely,

Douglas C. Gordon
Director
Office of Public Housing