

CITY OF MANISTEE HOUSING COMMISSION

Tuesday, February 26, 2013

Council Chambers—City Hall

4:00 P.M.

ANNUAL MEETING

Annual meeting shall be called to order by Clinton McKinven-Copus, Executive Director and Commission Secretary.

1. Nominations for Commission President
2. Nominations recorded
3. Roll call vote
4. Meeting turned over to newly elected Commission Present
5. Nominations for Commission Vice-President
6. Nominations recorded
7. Roll call vote
8. Nominations for Commission Treasurer
9. Nominations recorded
10. Roll call vote
11. Motion to Adjourn Annual Meeting

AGENDA

City of Manistee Housing Commission
February 26, 2013

1. Roll Call
2. Amendments to Agenda
3. Approval of Minutes
 - Regular meeting minutes, December 18, 2012
4. Old Business
 - None
5. New Business
 - Resolution 2013-01 Setting of Regular Meeting and Work Session Meetings
 - Resolution 2013-02 Submission to HUD of Recovery Agreement Accomplishments
6. Director's Report
 - Key Performance Indicators
 - Discussion Notes
7. Finances
 - December 31, 2012 FYE Financial Statements
8. Communications
 - Public Housing Assessment System (PHAS) Score Report for Interim Rule
 - Public Housing Assessment System (PHAS) Interim Rule Capital Fund Score Report
9. Public Comment

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

UPCOMING MEETINGS:		
Date/Time	Location	Purpose
Tuesday, March 12 4:00 PM	CMHC Conf. Room	Work Session-By-laws
Tuesday, March 26 4:00 PM	Council Chambers	Regular Meeting

CITY OF MANISTEE HOUSING COMMISSION
Regular Meeting Minutes
December 18, 2012

The Regular Meeting of the City of Manistee Housing Commission was held at 4:00 p.m. in the Harborview Apartments Community Room.

The meeting was called to order at 4:00 p.m. by President Dale Priester.

Members Present – President Dale Priester, Vice-President Doug Parkes, Treasurer Elbert Purdom, Commissioner Donna Korzeniewski and Commissioner Lawrence Bacon.

Members Absent – None.

Amendments to the Agenda

There were no Amendments to the Agenda.

Approval of Minutes

Minutes of the November 27, 2012 Regular Meeting were reviewed by commissioners. There were no corrections or additions. **Doug made a motion to approve the minutes as written.** Elbert seconded the motion. All members voted in favor. Motion carried.

Old Business

There was no Old Business to discuss.

New Business

Resolution 2012-28 Amendments to Operating Budget Fiscal Year 2013. **Doug made a motion to approve Resolution 2012-28 Amendments to Operating Budget Fiscal Year 2013.** Dale seconded the motion. All members voted in favor. Motion carried. Commissioners discussed the changes to the 2013 Operating Budget.

Resolution 2012-29 Write-Off of Doubtful Accounts. The amount of write-off of doubtful accounts is \$20,274.44 and Resolution 2012-28 lists which accounts we need to write off as bad-debt. **Donna made a motion to approve Resolution 2012-29 Write-Off of Doubtful Accounts.** Doug seconded the motion. All members voted in favor. Motion carried.

Director's Report

Occupancy Reports are included in the Director's Report.

Financial Report of Reserves and Key Financial Indicators are included in the Director's Report.

Communications

Regular Meeting Minutes

December 18, 2012

Page 2

There were no communications this month.

Public Comment

There were no public comments at this meeting.

Commissioner Reports/Comments/Concerns

There were no Commissioner Reports, Comments or Concerns at this meeting.

There was no additional business to discuss. **Donna made a motion to adjourn the meeting at 4:45 p.m.** Doug seconded the motion. All members voted in favor. Motion carried.

Dale Priester
President

Clinton McKinven-Copus
Executive Director
Commission Secretary

Key Performance Indicators

Reporting Month: February 26, 2013

Occupancy

Occupancy: February 18, 2013			
Property	Total Units	Total Occupied	Occupancy Rate
HA Wide	214	213	99%
Century Terrace	119	119	100%
Harborview	48	48	100%
Scattered Sites**	47	46	98%

**Unit 112 ½ Holly Court/112 Holly Court has been vacated by order of management due to the discovery of black mold between the exterior and interior walls.

Waiting List: As of February 18, 2013				
Unit Size	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Applicants	52	105	39	5

Vacant Unit Turnaround Time:			
Total units from January 1—February 18, 2013: 10			
	Maintenance Turn	Lease-Up	Vacancy Days
Total Days	45	17	65
Average Days	4.50	1.70	6.50
Days Allotted by HUD			
	Maintenance Turn	Lease-Up	Vacancy Days
	15	5	20

Vacancies Report:					
Time Period: January 1—February 18, 2013					
Total Vacancies: 10					
	Total	Eviction	Medical	Deceased	Other
Century Terrace	7	1	1	0	5
Harborview	2	0	1	0	1
Family Units	1	0	0	0	1
TOTAL	10	1	2	0	7
Vacancy Report Year-to-Date					
January 1—February 18, 2013					
	Total	Eviction	Medical	Deceased	Other
Century Terrace	7	1	1	0	5
Harborview	2	0	1	0	1
Family Units	1	0	0	0	1
TOTAL	10	1	2	0	7

2012 Year End Report on Occupancy

Occupancy: Year End 2012			
Property	Total Units	Total Occupied	Occupancy Rate
HA Wide	214	213	99%
Century Terrace	119	119	100%
Harborview	48	48	100%
Scattered Sites**	47	46	98%

**Unit 112 ½ Holly Court/112 Holly Court has been vacated by order of management due to the discovery of black mold between the exterior and interior walls.

Vacant Unit Turnaround Time:			
Total units from January 1—December 11, 2012: 77			
	Maintenance Turn	Lease-Up	Vacancy Days
Total Days	1,393	413	1,832
Average Days	18.19	5.36	23.89
Days Allotted by HUD			
	Maintenance Turn	Lease-Up	Vacancy Days
	15	5	20

Financial

RESERVES—Fiscal Year End 2012			
Min. Months Required	Min. Amount Required	Actual Months	Actual Amount
3	\$270,000	3.9	\$354,686.86

KEY FINANCIAL INDICATORS—For the month of December 2012				
Rent Roll	Rent Collected	Total Income	Total Expense	Profit/Loss
\$50,002.00	\$50,182.00	\$125,050.82	\$114,904.67	\$10,146.15
YEAR END PROFIT/LOSS TOTAL				\$156,863.21

Discussion Notes

Commission Meeting: February 26, 2013
Clinton McKinven-Copus, Executive Director

General Information

Procurement of Services, Materials and Construction
per CMHC Procurement Policy as amended August 25, 2009:

Micro Purchases (purchases of less than \$2,000)

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Competitive Proposal (purchases greater than \$100,000)

Authorization Required: Executive Director & Board of Commissioners

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Small Purchases (purchases greater than \$2,000 and under \$100,000)

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
Restoration of 112 ½ Holly Ct.	Construction	Servpro of Manistee		\$27,998.65/\$35,956.48 ¹
		First Contracting, Inc.	X	\$26,200.00/\$32,660.00 ¹
Century Terrace: large elevator car repair	Construction Under contract	Schindler	X	\$9,990.00 ²
CMHC property/unit inspection & training of maintenance staff in UPCS inspection	Joinder (Cook County Housing Authority)	McCright & Associates	X	Training: \$1,500 Inspections: \$1,623
iPad Purchase ⁴ (6 iPads with keyboard case and Apple Care)	ICE/Quote ³	PCM-G	X	\$3,708.00
		CDW-G		\$3,725.66
		Apple		\$4,187.70
iPad security integration into CMHC server	Service Under contract	Next-IT	X	\$1,520 <i>Not to exceed</i>
Utilization of City website	Intergovernmental agreement	City of Manistee	X	Setup: \$200.00 MTh Fee: \$ 50.00

Notes:

¹First amount is for base project restoration. Second amount represents costs of Add Alternates designed to address undetected area of mold remediation.

²Interior of the large elevator car was damaged and requires repair. CMHC is under contract with Schindler Elevator for maintenance and repair. Repair installs stainless steel style 6-WL on all walls. Stainless steel is as near indestructible as we can get. Remaining panels of undamaged walls will be retained for use in small car when needed.

³ICE means “independent cost analysis”. Quote means direct quotes solicited.

⁴iPads will be distributed to the appointed Commissioners, the Housing Coordinator and the Executive Director for the sole purpose of conducting CMHC business. Commissioners will be assigned email accounts on the CMHC Exchange Server and will have a shared Board calendar. iPads will be set up to provide email service, access to SharePoint site/documents and calendar necessary to conduct the business of the Housing Commission. Removing access from personal and/or work computers, smartphones, and other electronic devices will increase CMHC electronic security and remove individual liability (FOIA requests, etc.) that comes with use of personal and/or work devices.

Communications Received:

We have received two communications from HUD concerning our status on the Public Housing Assessment System (PHAS) Score Reports for the Interim Rule

- Public Housing Assessment System (PHAS) Score Report for Interim Rule
 - CMHC is a Standard Performer scoring 76 out of 100 points
 - Financial score, CMHC scored 22.95 out of 25.00 points
- Public Housing Assessment System (PHAS) Interim Rule Capital Fund Score Report
 - This report scores on occupancy and management of capital funds
 - CMHC received 10 out of 10 points

Old Business

None

New Business

Resolution 2013-01 Setting of Regular and Work Session Meetings for 2013



SNAPSHOT: The resolution sets the meeting dates, times and location for our regular meetings and our work sessions in 2013.

Resolution 2013-03 Submission to HUD of Recovery Agreement Accomplishments



SNAPSHOT: The resolution approves submission of reports to the Detroit Field Office as related to the Recovery Agreement.



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2013-01 Setting of Regular and Work Session Meetings for 2013

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

WHEREAS, the CMHC is also required to adhere to all laws of the State of Michigan, and;

WHEREAS, the CMHC as a public entity is required to post its regular meetings and work session;

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

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners adopts, by this resolution, the following dates and locations for its regular meetings in 2013:

- March 26
- April 23
- May 28
- June 25
- July 23
- August 27
- September 24
- October 22
- November 19
- December 17

All regular meetings will be held at 4:00 PM in the Council Chambers of City Hall. Changes to the schedule shall be posted at the CMHC main office located in the Harborview Apartments, 273 Sixth Ave and in City Hall.

IT IS FURTHER RESOLVED that the CMHC Board of Commissioners adopts, by this resolution, the following dates and locations for its work sessions in 2013:

- March 12
- April 9
- May 14
- June 11
- July 9
- August 13
- September 10
- October 8
- November 12
- December 10

All work sessions will be held at 4:00 PM in the CMHC Conference room located in the main offices at Harborview Apartments, 273 Sixth Ave. Changes to the schedule shall be posted at the CMHC main office.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED PASSED

CERTIFICATION

I, Dale Priester, President of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 26th day of February 2013.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 26th day of February 2013.

Clinton McKinven-Copus, Secretary



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2013-02

Submission to HUD of Recovery Agreement Accomplishments

WHEREAS, the City of Manistee Housing Commission (CMHC) a Public Housing Authority (Public Housing Authority) has entered into Recovery Agreement and Action Plan dated October 15, 2012 with the U.S. Department of Housing and Urban Development, and ;

WHEREAS, the CMHC is required to provide the Detroit Field Office of Public Housing with periodic reports of fulfillment of the Recovery Agreement and Action Plan, and;

WHEREAS, the Detroit Field Office of Public Housing has not provided the CMHC with formal, written instruction of preparation of the periodic reports;

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

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners adopts, by this resolution, the following:

All periodic reports will follow the internally prepared format detailing:

- Report Date
- Report Month
- Report Number
- Action Plan Area and Item Number
- Status
- Listing of attached documentation

Reports shall be reviewed by the Board of Commissioners and approved by resolution authorizing the CMHC President and Executive Director to attest, by their signature, that the information in the report is a true and correct representation of the CMHC's Recovery Agreement process.

IT IS FURTHER RESOLVED that the CMHC Board of Commissioners approves, by this resolution, the submission to the Detroit Field Office of Public Housing the following reports:

Action Area	Item No.	Report No.	Completion Date
Governance	01	01	06/28/2011
Governance	02	01	02/26/2013
Finance	01	01	05/01/2012

IT IS FURTHER RESOLVED that the CMHC Board of Commissioners authorizes, by this resolution, the CMHC President and Executive Director to sign the above listed reports attesting that the report is a true and correct representation of the CMHC's Recovery Agreement process.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED PASSED

CERTIFICATION

I, Dale Priester, President of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 26th day of February 2013.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 26th day of February 2013.

Clinton McKinven-Copus, Secretary

City of Manistee Housing Commission Action Plan Progress Report			
Report Date: 02-26-2013	Reporting Month: February 2013	Report Number 01	
Area: Governance	Action Plan Item Number 01	Status: Complete 06/28/2011	
Record of Progress			
Description		Supporting Documentation	
Lacks accurate monthly financial statement		Recovery Agreement Exhibit A	

I, Dale Priester, President of the Board of Commissioners, attest that the information in this report, including all attached documents, are a true and correct representation of the City of Manistee Housing Commission's Recovery Agreement Process.

Signature

Date

I, Clinton McKinven-Copus, Executive Director of City of Manistee Housing Commission, attest that the information in this report, including all attached documents, are a true and correct representation of the City of Manistee Housing Commission's Recovery Agreement Process.

Signature

Date

City of Manistee Housing Commission Action Plan Progress Report			
Report Date: 02-26-2013	Reporting Month: February 2013	Report Number: 01	
Area: Governance	Action Plan Item Number: 02	Status: Completed 02/26/13	
Record of Progress			
Description		Supporting Documentation	
Regular communication needed between the Housing Commission and the City of Manistee		Letter of validation from the City of Manistee	
		Agreement of Website Maintenance with the City of Manistee	

I, Dale Priester, President of the Board of Commissioners, attest that the information in this report, including all attached documents, are a true and correct representation of the City of Manistee Housing Commission’s Recovery Agreement Process.

Signature

Date

I, Clinton McKinven-Copus, Executive Director of City of Manistee Housing Commission, attest that the information in this report, including all attached documents, are a true and correct representation of the City of Manistee Housing Commission’s Recovery Agreement Process.

Signature

Date



**City of Manistee
Housing Commission**

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2012-04

Approval of Contract with the United Steelworkers Local Union 14785-04

WHEREAS, the City of Manistee Housing Commission (CMHC) and the United Steelworkers Local Union 14785-04 (USW) had previously agreed to and adopted a Labor Agreement effective May 1, 2009, and;

WHEREAS, the Labor Agreement expires May 1, 2012, and;

WHEREAS, the Housing Commission and the USW have negotiated in good faith and have come to an agreement on the terms of a new Labor Agreement, and;

NOW, THEREFORE, on the motion of Donna Korzeniewski, supported by L.B. Bacon, and voted upon as follows, **BE IT RESOLVED**, that the CMHC adopt the following resolution:

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners adopts, by this resolution, the Labor Agreement between the Housing Commission and the United Steelworkers Local including all the terms and conditions provided for in the ratification of the Labor Agreement dated May 1, 2012—May 1, 2015

Those voting in favor:

Dale Priester Doug Parkes L.B. Bacon Donna Korzeniewski

Those voting against:

None

Those absent or abstaining:

Elbert Purdom

RESOLUTION DECLARED PASSED

CERTIFICATION

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby **CERTIFY** that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 30th day of April 2012.

Clinton McKinven-Copus, Secretary

CITY HALL
70 Maple Street

CITY MANAGER
231.398.2801

CITY ASSESSOR
231.398.2802

BUILDING INSPECTOR
231.398.2806

**PLANNING, ZONING &
COMMUNITY DEV.**
231.398.2805

CITY CLERK
231.398.2803

CITY TREASURER
231.398.2804

WATER BILLING
231.723.2559

ADMINISTRATION
FAX 231.723.1546

CLERK/TREASURER
FAX 231.723.5410

POLICE DEPARTMENT
70 Maple Street
231.723.2533
FAX 231.398.2012

FIRE DEPARTMENT
281 First Street
231.723.1549
FAX 231.723.3519

PUBLIC WORKS
280 Washington St.
231.723.7132
FAX 231.723.1803

PARKS DEPARTMENT
231.723.4051

WATER MAINTENANCE
231.723.3641

WASTEWATER PLANT
50 Ninth St.
231.723.1553



Memo to: Clinton McKinven-Copus
Executive Director, Manistee Housing Commission

From: Edward Bradford, CFO

Re: Website Maintenance

Date: February 18, 2013

Clinton,

Per our recent discussions on the Manistee Housing Commission using the City's website platform to display its own information, I am pleased to present you with the following proposal.

Initial Setup: \$200
Monthly Charge \$50 per month or \$600 per year
Payable in advance by July 31 for the fiscal year July 1 to June 30

This proposal assumes that the website will present basic information about the Housing Commission, including but not limited to, forms, policies, contact information and monthly agenda packets. The Housing Commission will provide this information to the City in a form (normally PDF) that is acceptable to the City and ready to be posted as is.

The Housing Commission will work cooperatively with the City during the initial setup phase to ensure that the web page(s) are acceptable, in order to eliminate redesign. The Housing Commission will be responsible for their current domain, www.manisteehousing.com. It can be redirected to the City's Housing Commission page, if desired.

The arrangement will initially be for one year, in order to evaluate how it is working. The agreement can be extended, or terminated, with 30 days' notice by either party.



Edward Bradford
City of Manistee

Clinton McKinven-Copus
Manistee Housing Commission

City of Manistee Housing Commission Action Plan Progress Report

Report Date: 02-26-2013	Reporting Month: February 2013	Report Number: 01	
Area: Finance	Action Plan Item Number: 01	Status: Completed 05/01/2012	

Record of Progress

Description	Supporting Documentation
Maintenance personnel costs significantly over budget	Comparison Analysis of Contract with United Steelworkers 14758-04: Contract ending April 30, 2012 VS Contract effective May 1, 2012
	Executed Labor Agreement between United Steelworkers Local Union 14758-04 and the City of Manistee Housing Commission Effective May
	Resolution 2012-04 Approval of Contract with the United Steelworkers Local Union 14785-04

I, Dale Priester, President of the Board of Commissioners, attest that the information in this report, including all attached documents, are a true and correct representation of the City of Manistee Housing Commission's Recovery Agreement Process.

Signature

Date

I, Clinton McKinven-Copus, Executive Director of City of Manistee Housing Commission, attest that the information in this report, including all attached documents, are a true and correct representation of the City of Manistee Housing Commission's Recovery Agreement Process.

Signature

Date



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Comparison Analysis of Contract Ending April 30, 2012 to New Contract Effective May 1, 2012

Prepared by Monica Otis 2/12/13

			Wages	Benefits	Total
Utility 1	\$	18.89	2080 \$ 39,291.20	\$ 28,445.51	\$ 67,736.71
Utility 2	\$	18.83	2080 \$ 39,166.40	\$ 28,456.74	\$ 67,623.14
Utility 2	\$	18.83	2080 \$ 39,166.40	\$ 38,828.63	\$ 77,995.03
			\$ 117,624.00	\$ 95,730.88	\$ 213,354.88
Maintenance Crew Leader	\$	15.00	2080 \$ 31,200.00	\$ 13,033.11	\$ 44,233.11
Maintenance Labor Unskilled - Full Time	\$	13.00	2080 \$ 27,040.00	\$ 18,555.12	\$ 45,595.12
Maintenance Labor Unskilled - Full Time	\$	13.00	2080 \$ 27,040.00	\$ 23,555.52	\$ 50,595.52
			\$ 85,280.00	\$ 55,143.75	\$ 140,423.75
Total Savings Under New Contract			\$ 32,344.00	\$ 40,587.13	\$ 72,931.13

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

To the Board of Directors
And Management

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

Enclosed are the following reports for the month ending December 31, 2012. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

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

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

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of December 31, 2012**

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$ 445,303.48
1111.3 - HRA Account	11,649.65
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

Total Cash

457,253.13

Receivables

1122 - Tenants Accounts Receivable	7,723.86
1122.1 - Allowance for Doubtful Accounts	(3,134.19)
1125 - Accounts Receivable - HUD	2,061.25
1145 - Accrued Interest	<u>16.47</u>

Total Receivables

6,667.39

Investments

1162 - Investments	<u>50,503.26</u>
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Total Investments

50,503.26

Prepaid Expenses & Other Assets

1211 - Prepaid Insurance	15,151.16
1290 - Other Prepaid Expenses	<u>1,445.98</u>

Total Prepaid Expenses & Other Assets

16,597.14

Total Current Assets

531,020.92

CAPITAL ASSETS

Land, Structures & Equipment

1400.6 - Land	360,271.62
1400.61 - Land Improvements	85,905.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,731,281.90
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	224,783.79
1400.9 - Furn., Equip., Mach.-Admin	477,839.00
1400.95 - Accumulated Depreciation-ALL	<u>(7,024,056.45)</u>

Total Land, Structures & Equipment

3,520,590.70

TOTAL CAPITAL ASSETS

3,520,590.70

TOTAL ASSETS

\$ 4,051,611.62

**Manistee Housing Commission
Low Rent Public Housing
Balance Sheet
As of December 31, 2012**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 37,852.81
2114 - Tenant Security Deposits	56,023.00
2117.10 - United Way	15.00
2117.12 - FSA Withheld	1,473.99
2117.3 - State Income Tax Withheld	687.46
2117.4 - 125 Medical Withheld	429.68
2117.5 - Pension Withheld	<u>958.87</u>

Total Accounts Payable

97,440.81

Accrued Liabilities

2131 - EPC Loan - Current	12,398.98
2135 - Accrued Wages/Payroll Taxes Payable	13,392.45
2135.1 - Accrued Comp. Absences-Current	10,552.46
2137 - Payments in Lieu of Taxes	<u>40,810.61</u>

Total Accrued Liabilities

77,154.50

Total Current Liabilities

174,595.31

Non Current Liabilities

2132 - EPC Loan - Noncurrent	1,195,753.14
2135.3 - Accrued Comp. Absences-Non Current	<u>11,068.13</u>

Total Non Current Liabilities

1,206,821.27

Deferred Credits

2240 - Tenants Prepaid Rent	<u>3,069.60</u>
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Total Deferred Credits

3,069.60

TOTAL LIABILITIES/DEFERRED CREDITS

1,384,486.18

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	506,573.70
2806.1 - Invested in Capital Assets	2,312,438.58
2820 - HUD Operating Reserve - Memo	354,686.86
2820.1 - HUD Operating Reserve-Contra	(354,686.86)
Current Year Profit(Loss) - P/H	(174,638.96)
Current Year Profit(Loss) - 501-09 CFP	1,756.88
Current Year Profit(Loss) - 501-10 CFP	11,979.98
Current Year Profit(Loss) - 501-11 CFP	<u>9,015.26</u>

Total Unreserved Fund Balance

2,667,125.44

TOTAL EQUITY

2,667,125.44

TOTAL LIABILITIES/EQUITY

\$ 4,051,611.62

**Manistee Housing Commission
Low Rent Public Housing
Income & Expense Statement**

For the 1 Month and 12 Months Ended December 31, 2012

Units	1 Month Ended		12 Months		<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
214	<u>December 31, 2012</u>	<u>PUM</u>	<u>December 31, 2012</u>	<u>PUM</u>			
Operating Income							
Rental Income							
3110 - Dwelling Rental	50,182.00	234.50	596,898.06	232.44	577,000.00	224.69	(19,898.06)
3120 - Excess Utilities	<u>1,879.02</u>	8.78	<u>11,468.62</u>	4.47	<u>10,000.00</u>	3.89	<u>(1,468.62)</u>
Total Rental Income	52,061.02	243.28	608,366.68	236.90	587,000.00	228.58	(21,366.68)
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	40,000.00	15.58	64,000.00	24.92	24,000.00
3401.2 - Operating Subsidy	<u>67,447.50</u>	315.18	<u>438,226.00</u>	170.65	<u>331,065.00</u>	128.92	<u>(107,161.00)</u>
Total HUD PHA Grants	67,447.50	315.18	478,226.00	186.23	395,065.00	153.84	(83,161.00)
Nonrental Income							
3610 - Interest Income-Gen. Fund	240.63	1.12	1,353.34	0.53	1,000.00	0.39	(353.34)
3689 - Tenant Income - Cable TV	8,999.03	42.05	53,914.07	20.99	49,000.00	19.08	(4,914.07)
3690 - Tenant Income	(5,581.55)	(26.08)	23,147.89	9.01	15,000.00	5.84	(8,147.89)
3690.1 - Non-Tenant Income	0.00	0.00	7,877.75	3.07	13,000.00	5.06	5,122.25
3690.2 - Gain/Loss-Sale of Fixed Assets	0.00	0.00	4,001.00	1.56	0.00	0.00	(4,001.00)
3690.4 - Laundry Income	1,693.14	7.91	8,192.23	3.19	8,500.00	3.31	307.77
3690.5 - Pop Machine Income	0.00	0.00	857.87	0.33	500.00	0.19	(357.87)
3690.6 - Fraud Recovery Revenue	191.05	0.89	382.10	0.15	0.00	0.00	(382.10)
3690.7 - Management Fee - DVG	0.00	0.00	0.00	0.00	14,400.00	5.61	14,400.00
3690.8 - Health Ins. Reimb. - Retirees	<u>0.00</u>	0.00	<u>2,478.85</u>	0.97	<u>6,000.00</u>	2.34	<u>3,521.15</u>
Total Nonrental Income	<u>5,542.30</u>	25.90	<u>102,205.10</u>	39.80	<u>107,400.00</u>	41.82	<u>5,194.90</u>
Total Operating Income	<u>125,050.82</u>	584.35	<u>1,188,797.78</u>	462.93	<u>1,089,465.00</u>	424.25	<u>(99,332.78)</u>
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	12,463.76	58.24	160,917.70	62.66	132,511.50	51.60	(28,406.20)
4130 - Legal Expense	2,779.24	12.99	16,384.30	6.38	7,000.00	2.73	(9,384.30)
4140 - Staff Training	0.00	0.00	40.00	0.02	0.00	0.00	(40.00)
4150 - Travel Expense	0.00	0.00	764.51	0.30	0.00	0.00	(764.51)
4170 - Accounting Fees	773.72	3.62	10,974.06	4.27	9,880.00	3.85	(1,094.06)
4171 - Auditing	0.00	0.00	8,500.00	3.31	9,000.00	3.50	500.00
4182 - Employee Benefits - Admin	2,841.98	13.28	41,818.86	16.28	32,115.03	12.51	(9,703.83)
4185 - Telephone	1,820.00	8.50	10,076.79	3.92	9,000.00	3.50	(1,076.79)
4190.1 - Publications	0.00	0.00	0.00	0.00	500.00	0.19	500.00
4190.2 - Membership Dues and Fees	0.00	0.00	1,191.50	0.46	1,000.00	0.39	(191.50)
4190.3 - Admin Service Contracts	808.72	3.78	11,546.73	4.50	7,200.00	2.80	(4,346.73)
4190.4 - Office Supplies	840.54	3.93	7,269.57	2.83	8,000.00	3.12	730.43
4190.5 - Other Sundry-Misc.	<u>1,961.23</u>	9.16	<u>13,231.92</u>	5.15	<u>9,300.00</u>	3.62	<u>(3,931.92)</u>
Total Administration	24,289.19	113.50	282,715.94	110.09	225,506.53	87.81	(57,209.41)
Tenant Services							
4210 - Tenant Services - Salaries	835.00	3.90	835.00	0.33	0.00	0.00	(835.00)
4220 - Rec., Pub., & Other Services	529.62	2.47	529.62	0.21	4,750.00	1.85	4,220.38
4221 - Resident Employee Stipend	1,100.00	5.14	6,475.00	2.52	4,800.00	1.87	(1,675.00)
4222 - Employee Benefits - Tenant Services	63.88	0.30	63.88	0.02	0.00	0.00	(63.88)
4230 - Contract Costs-Cable & Other	<u>8,343.09</u>	38.99	<u>45,110.16</u>	17.57	<u>44,360.00</u>	17.27	<u>(750.16)</u>
Total Tenant Services	10,871.59	50.80	53,013.66	20.64	53,910.00	20.99	896.34

**Manistee Housing Commission
Low Rent Public Housing
Income & Expense Statement**

For the 1 Month and 12 Months Ended December 31, 2012

Units	1 Month Ended		12 Months				
214	<u>December 31, 2012</u>	<u>PUM</u>	<u>December 31, 2012</u>	<u>PUM</u>	<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
Utilities							
4310 - Water & Sewer	3,360.78	15.70	37,314.41	14.53	33,000.00	12.85	(4,314.41)
4320 - Electricity	2,861.24	13.37	100,254.16	39.04	101,870.00	39.67	1,615.84
4330 - Gas	<u>2,410.48</u>	11.26	<u>30,921.15</u>	12.04	<u>45,660.00</u>	17.78	<u>14,738.85</u>
Total Utilities	8,632.50	40.34	168,489.72	65.61	180,530.00	70.30	12,040.28
Ordinary Maint. & Operation							
4410 - Labor, Maintenance	10,045.33	46.94	138,100.56	53.78	107,801.20	41.98	(30,299.36)
4420 - Materials	6,605.39	30.87	38,524.24	15.00	35,000.00	13.63	(3,524.24)
4430.02 - Heating & Cooling Contracts	(2,028.00)	(9.48)	8,548.03	3.33	10,000.00	3.89	1,451.97
4430.04 - Elevator Contracts	1,588.14	7.42	15,689.28	6.11	14,500.00	5.65	(1,189.28)
4430.05 - Landscape & Grounds Contracts	0.00	0.00	1,200.00	0.47	5,000.00	1.95	3,800.00
4430.06 - Unit Turnaround Contracts	1,514.65	7.08	13,569.95	5.28	3,000.00	1.17	(10,569.95)
4430.07 - Electrical Contracts	1,825.05	8.53	3,397.25	1.32	2,000.00	0.78	(1,397.25)
4430.08 - Plumbing Contracts	0.00	0.00	2,543.52	0.99	1,000.00	0.39	(1,543.52)
4430.09 - Extermination Contracts	0.00	0.00	150.00	0.06	0.00	0.00	(150.00)
4430.11 - Routine Maintenance Contracts	998.71	4.67	3,501.61	1.36	5,000.00	1.95	1,498.39
4430.12 - Miscellaneous Contracts	1,503.13	7.02	7,381.84	2.87	10,000.00	3.89	2,618.16
4431 - Garbage Removal	1,096.57	5.12	10,520.04	4.10	9,000.00	3.50	(1,520.04)
4433 - Employee Benefits - Maint.	4,675.03	21.85	42,492.06	16.55	54,627.19	21.27	12,135.13
4434 - Employee Benefits-Retirees	<u>100.00</u>	0.47	<u>5,835.20</u>	2.27	<u>12,500.00</u>	4.87	<u>6,664.80</u>
Total Ordinary Maint. & Oper.	27,924.00	130.49	291,453.58	113.49	269,428.39	104.92	(22,025.19)
Protective Services							
4480 - Security Contract Costs	<u>0.00</u>	0.00	<u>3,235.09</u>	1.26	<u>4,000.00</u>	1.56	<u>764.91</u>
Total Protective Services	0.00	0.00	3,235.09	1.26	4,000.00	1.56	764.91
General Expense							
4510 - Insurance	6,552.87	30.62	75,255.22	29.30	80,950.00	31.52	5,694.78
4520 - Payment in Lieu of Taxes	6,490.61	30.33	40,810.61	15.89	37,400.00	14.56	(3,410.61)
4550 - Compensated Absences	3,194.62	14.93	3,194.62	1.24	9,500.00	3.70	6,305.38
4570 - Collection Losses	20,503.44	95.81	20,503.44	7.98	6,500.00	2.53	(14,003.44)
4580 - Interest Expense	6,445.85	30.12	77,619.53	30.23	77,620.00	30.23	0.47
4590 - Other General Expense	<u>0.00</u>	0.00	<u>107.77</u>	0.04	<u>7,700.70</u>	3.00	<u>7,592.93</u>
Total General Expense	43,187.39	201.81	217,491.19	84.69	219,670.70	85.54	2,179.51
Total Routine Expense	114,904.67	536.94	1,016,399.18	395.79	953,045.62	371.12	(63,353.56)
Non-Routine Expense							
Extraordinary Maintenance							
4610.3 - Extraordinary Maint-Contract Costs	<u>0.00</u>	0.00	<u>1,418.47</u>	0.55	<u>0.00</u>	0.00	<u>(1,418.47)</u>
Total Extraordinary Maint.	0.00	0.00	1,418.47	0.55	0.00	0.00	(1,418.47)
Casualty Losses-Not Cap.							
4620.3 - Casualty Losses-Contract Costs	0.00	0.00	3,260.08	1.27	0.00	0.00	(3,260.08)
4620.4 - Insurance Proceeds	<u>0.00</u>	0.00	<u>(2,260.08)</u>	(0.88)	<u>0.00</u>	0.00	<u>2,260.08</u>
Total Casualty Losses	0.00	0.00	1,000.00	0.39	0.00	0.00	(1,000.00)
Total Non-Routine Expense	0.00	0.00	2,418.47	0.94	0.00	0.00	(2,418.47)
Total Operating Expenses	114,904.67	536.94	1,018,817.65	396.74	953,045.62	371.12	(65,772.03)

**Manistee Housing Commission
Low Rent Public Housing
Income & Expense Statement**

For the 1 Month and 12 Months Ended December 31, 2012

Units	1 Month Ended		12 Months				
214	<u>December 31, 2012</u>	<u>PUM</u>	<u>December 31, 2012</u>	<u>PUM</u>	<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
Operating Income (Loss)	10,146.15	47.41	169,980.13	66.19	136,419.38	53.12	(33,560.75)
Depreciation Expense							
4800 - Depreciation - Current Year	21,219.09	99.15	344,619.09	134.20	0.00	0.00	(344,619.09)
Total Depreciation Expense	21,219.09	99.15	344,619.09	134.20	0.00	0.00	(344,619.09)
Surplus Credits & Charges							
Total Surplus Credits & Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditures							
7510 - Principal Payments - EPC	891.42	4.17	8,656.92	3.37	8,656.92	3.37	0.00
7520 - Replacement of Equipment	0.00	0.00	4,460.00	1.74	0.00	0.00	(4,460.00)
7530 - Cash Proceeds-Sale of Equipment	0.00	0.00	(4,001.00)	(1.56)	0.00	0.00	4,001.00
7590 - Operating Expenditures-Contra	(891.42)	(4.17)	(9,115.92)	(3.55)	(8,656.92)	(3.37)	459.00
Total Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUD Net Income (Loss)	9,254.73	43.25	156,863.21	61.08	127,762.46	49.75	(29,100.75)
GAAP Net Income (Loss)	(11,072.94)	(51.74)	(174,638.96)	(68.01)	136,419.38	53.12	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submission	213.00		2,527.00				
9998 - Unit Months - Memorandum	214.00		2,568.00				
Total Occupancy Percentage	99.53%		98.40%				
UNA as of:December 31, 2012			354,686.86				

Manistee Housing Commission
Capital Fund 501-09
Income & Expense Statement
For the 1 Month and 12 Months Ended December 31, 2012

	1 Month Ended	12 Months Ended
1009	<u>December 31, 2012</u>	<u>December 31, 2012</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	1,766.02
3401.3 - Capital Grants	<u>0.00</u>	<u>9,703.66</u>
Total HUD PHA Grants	0.00	11,469.68
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>11,469.68</u>
Operating Expenses		
Administration		
4190.5 - Other Sundry-Misc.	<u>0.00</u>	<u>676.72</u>
Total Administration	0.00	676.72
Ordinary Maint. & Operation		
4420 - Materials	<u>0.00</u>	<u>1,089.30</u>
Total Ordinary Maint. & Oper.	0.00	1,089.30
Depreciation Expense		
4800 - Depreciation - Current Year	<u>7,946.78</u>	<u>7,946.78</u>
Total Depreciation Expense	7,946.78	7,946.78
Total Operating Expenses	<u>7,946.78</u>	<u>9,712.80</u>
Net Income/(Loss)	<u>(7,946.78)</u>	<u>1,756.88</u>

Manistee Housing Commission
Capital Fund 501-10
Income & Expense Statement
For the 1 Month and 12 Months Ended December 31, 2012

	1 Month Ended	12 Months Ended
1010	<u>December 31, 2012</u>	<u>December 31, 2012</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	4,650.00	21,038.68
3401.3 - Capital Grants	<u>358.72</u>	<u>14,458.07</u>
Total HUD PHA Grants	5,008.72	35,496.75
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>5,008.72</u>	<u>35,496.75</u>
Operating Expenses		
Administration		
4190.1 - Publications	0.00	432.48
4190.3 - Admin Service Contracts	0.00	9,957.95
4190.5 - Other Sundry-Misc.	<u>0.00</u>	<u>5,998.25</u>
Total Administration	0.00	16,388.68
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	<u>4,650.00</u>	<u>4,650.00</u>
Total Ordinary Maint. & Oper.	4,650.00	4,650.00
Depreciation Expense		
4800 - Depreciation - Current Year	<u>2,478.09</u>	<u>2,478.09</u>
Total Depreciation Expense	2,478.09	2,478.09
Total Operating Expenses	<u>7,128.09</u>	<u>23,516.77</u>
Net Income/(Loss)	<u>(2,119.37)</u>	<u>11,979.98</u>

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-11
Income & Expense Statement
For the 1 Month and 12 Months Ended December 31, 2012

	1 Month Ended	12 Months Ended
1011	<u>December 31, 2012</u>	<u>December 31, 2012</u>
Revenues - HUD PHA Grants		
3401.3 - Capital Grants	0.00	9,283.32
Total HUD PHA Grants	<u>0.00</u>	<u>9,283.32</u>
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>9,283.32</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
Depreciation Expense		
4800 - Depreciation - Current Year	268.06	268.06
Total Depreciation Expense	<u>268.06</u>	<u>268.06</u>
Total Operating Expenses	<u>268.06</u>	<u>268.06</u>
Net Income/(Loss)	<u>(268.06)</u>	<u>9,015.26</u>

Manistee Housing Commission
Capital Fund 501-12
Income & Expense Statement
For the 1 Month and 12 Months Ended December 31, 2012

	1 Month Ended	12 Months Ended
1012	<u>December 31, 2012</u>	<u>December 31, 2012</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	<u>2,061.25</u>	<u>2,061.25</u>
Total HUD PHA Grants	2,061.25	2,061.25
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>2,061.25</u>	<u>2,061.25</u>
Operating Expenses		
Administration		
4190.5 - Other Sundry-Misc.	<u>2,061.25</u>	<u>2,061.25</u>
Total Administration	2,061.25	2,061.25
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>2,061.25</u>	<u>2,061.25</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

Manistee Housing Commission
Capital Fund 501-09

Program ID:

MI33P078501-09
 1509

	1 Month Ended December 31, 2012	12 Months Ended December 31, 2012	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	25,405.75	25,000.00	(405.75)
1410 - Administration	0.00	1,170.00	24,000.00	22,830.00
1410.05 - Salary & Benefits-Staff	0.00	49,847.57	0.00	(49,847.57)
Total Administration	<u>0.00</u>	<u>116,423.32</u>	<u>89,000.00</u>	<u>(27,423.32)</u>

A & E

1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
1430.99 - A & E Fees - Soft Costs	0.00	10,227.50	0.00	(10,227.50)
Total A & E Fees	<u>0.00</u>	<u>10,227.50</u>	<u>10,000.00</u>	<u>(227.50)</u>

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

Total Site Improvements	0.00	0.00	0.00	0.00
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Dwelling Structures

1460 - Dwelling Structures	0.00	253.68	78,741.00	78,487.32
1460.23 - Modernize Boiler Systems	0.00	44,816.00	0.00	(44,816.00)
1460.24 - New Kickplates/Doors-CT Elevator	0.00	11,929.00	0.00	(11,929.00)
1460.99 - Dwelling Structures-Soft Costs	0.00	13,140.90	0.00	(13,140.90)
Total Dwelling Structures	<u>0.00</u>	<u>70,139.58</u>	<u>78,741.00</u>	<u>8,601.42</u>

Dwelling Equipment

1465 - Dwelling Equipment	0.00	1,614.96	10,000.00	8,385.04
1465.99 - Dwelling Equipment - Soft	0.00	1,472.92	0.00	(1,472.92)
Total Dwelling Equipment	<u>0.00</u>	<u>3,087.88</u>	<u>10,000.00</u>	<u>6,912.12</u>

Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

1475 - Nondwelling Equipment	0.00	5,695.98	10,000.00	4,304.02
1475.99 - Nondwelling Equip. - Soft Costs	0.00	1,119.02	0.00	(1,119.02)
Total Nondwelling Equip.	<u>0.00</u>	<u>6,815.00</u>	<u>10,000.00</u>	<u>3,185.00</u>

Demolition

Total Demolition	0.00	0.00	0.00	0.00
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Development Activities

1499 - Development Activities	0.00	39,142.72	48,095.00	8,952.28
Total Development Activities	<u>0.00</u>	<u>39,142.72</u>	<u>48,095.00</u>	<u>8,952.28</u>

Total Capital Funds Expended

	<u>0.00</u>	<u>245,836.00</u>	<u>245,836.00</u>	<u>0.00</u>
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1600 - CFP Funding

	<u>0.00</u>	<u>245,836.00</u>	<u>245,836.00</u>	<u>0.00</u>
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Over/(Under) Funding

	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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Manistee Housing Commission
Capital Fund 501-10

Program ID:

MI33P078501-10
 1510

	1 Month Ended December 31, 2012	12 Months Ended December 31, 2012	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	38,968.93	24,000.00	(14,968.93)
1410.05 - Salary & Benefits-Staff	0.00	0.00	24,000.00	24,000.00
Total Administration	<u>0.00</u>	<u>78,968.93</u>	<u>88,000.00</u>	<u>9,031.07</u>

A & E

1430.01 - Architect & Engineering Fees	0.00	3,680.00	20,000.00	16,320.00
1430.99 - A & E Fees - Soft Costs	0.00	5,461.33	0.00	(5,461.33)
Total A & E Fees	<u>0.00</u>	<u>9,141.33</u>	<u>20,000.00</u>	<u>10,858.67</u>

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

1450.03 - Parking Lot Improvements	0.00	0.00	10,000.00	10,000.00
Total Site Improvements	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>

Dwelling Structures

1460 - Dwelling Structures	0.00	0.00	95,219.00	95,219.00
1460.23 - Modernize Boiler Systems	0.00	24,544.00	0.00	(24,544.00)
1460.99 - Dwelling Structures-Soft Costs	4,650.00	6,649.95	0.00	(6,649.95)
Total Dwelling Structures	<u>4,650.00</u>	<u>31,193.95</u>	<u>95,219.00</u>	<u>64,025.05</u>

Dwelling Equipment

1465 - Dwelling Equipment	0.00	3,345.00	9,000.00	5,655.00
Total Dwelling Equipment	<u>0.00</u>	<u>3,345.00</u>	<u>9,000.00</u>	<u>5,655.00</u>

Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

1475 - Nondwelling Equipment	358.72	7,433.07	8,000.00	566.93
1475.99 - Nondwelling Equip. - Soft Costs	0.00	147.00	0.00	(147.00)
Total Nondwelling Equip.	<u>358.72</u>	<u>7,580.07</u>	<u>8,000.00</u>	<u>419.93</u>

Demolition

1485 - Demolition	0.00	0.00	12,500.00	12,500.00
Total Demolition	<u>0.00</u>	<u>0.00</u>	<u>12,500.00</u>	<u>12,500.00</u>

Development Activities

Total Development Activities	0.00	0.00	0.00	0.00
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Total Capital Funds Expended

	<u>5,008.72</u>	<u>130,229.28</u>	<u>242,719.00</u>	<u>112,489.72</u>
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1600 - CFP Funding

	<u>5,008.72</u>	<u>130,229.28</u>	<u>242,719.00</u>	<u>112,489.72</u>
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Over/(Under) Funding

	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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Manistee Housing Commission
Capital Fund 501-11

Program ID:

MI33P078501-11
 1511

	1 Month Ended December 31, 2012	12 Months Ended December 31, 2012	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	0.00	25,000.00	25,000.00
1410 - Administration	0.00	0.00	24,000.00	24,000.00
Total Administration	<u>0.00</u>	<u>40,000.00</u>	<u>89,000.00</u>	<u>49,000.00</u>

A & E

1430 - A & E Fees	0.00	4,750.00	10,000.00	5,250.00
Total A & E Fees	<u>0.00</u>	<u>4,750.00</u>	<u>10,000.00</u>	<u>5,250.00</u>

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

Total Site Improvements	0.00	0.00	0.00	0.00
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Dwelling Structures

1460 - Dwelling Structures	0.00	4,533.32	105,179.00	100,645.68
Total Dwelling Structures	<u>0.00</u>	<u>4,533.32</u>	<u>105,179.00</u>	<u>100,645.68</u>

Dwelling Equipment

Total Dwelling Equipment	0.00	0.00	0.00	0.00
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Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

Total Nondwelling Equip.	0.00	0.00	0.00	0.00
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Demolition

Total Demolition	0.00	0.00	0.00	0.00
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Development Activities

Total Development Activities	0.00	0.00	0.00	0.00
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Total Capital Funds Expended

	<u>0.00</u>	<u>49,283.32</u>	<u>204,179.00</u>	<u>154,895.68</u>
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1600 - CFP Funding

	<u>0.00</u>	<u>49,283.32</u>	<u>204,179.00</u>	<u>154,895.68</u>
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Over/(Under) Funding

	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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Manistee Housing Commission
Capital Fund 501-12

Program ID:

MI33P078501-12
 1512

1 Month Ended December 31, 2012	12 Months Ended December 31, 2012	BUDGET	OVER/UNDER
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Administration

1406 - Operations	\$ 0.00	\$ 0.00	\$ 40,000.00	\$ 40,000.00
1408 - Management Improvements	0.00	0.00	20,000.00	20,000.00
1410 - Administration	0.00	0.00	20,000.00	20,000.00
Total Administration	0.00	0.00	80,000.00	80,000.00

A & E

1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
1430.99 - A & E Fees - Soft Costs	2,061.25	2,061.25	0.00	(2,061.25)
Total A & E Fees	2,061.25	2,061.25	10,000.00	7,938.75

Site Acquisition

Total Site Acquisition	0.00	0.00	0.00	0.00
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Site Improvements

Total Site Improvements	0.00	0.00	0.00	0.00
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Dwelling Structures

1460 - Dwelling Structures	0.00	0.00	101,849.00	101,849.00
Total Dwelling Structures	0.00	0.00	101,849.00	101,849.00

Dwelling Equipment

Total Dwelling Equipment	0.00	0.00	0.00	0.00
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Nondwelling Structures

Total Nondwelling Structures	0.00	0.00	0.00	0.00
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Nondwelling Equipment

Total Nondwelling Equip.	0.00	0.00	0.00	0.00
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Demolition

Total Demolition	0.00	0.00	0.00	0.00
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Development Activities

Total Development Activities	0.00	0.00	0.00	0.00
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Total Capital Funds Expended

	2,061.25	2,061.25	191,849.00	189,787.75
	2,061.25	2,061.25	191,849.00	189,787.75

1600 - CFP Funding

	2,061.25	2,061.25	191,849.00	189,787.75
	2,061.25	2,061.25	191,849.00	189,787.75

Over/(Under) Funding

	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

Date	Reference	T	Account	Description	Amount	Reference Total
12/01/12	4789	V	10014221	██████████	200.00	200.00
12/01/12	4790	V	10014221	██████████	50.00	50.00
12/01/12	4791	V	10014221	██████████	200.00	200.00
12/01/12	4792	V	10012131	Oswego Comm. Bank	891.42	
12/01/12	4792	V	10014580	Oswego Comm. Bank	6,445.85	
12/01/12	4792	V	10017510	Oswego Comm. Bank	891.42	
12/01/12	4792	V	10017590	Oswego Comm. Bank	(891.42)	7,337.27
12/01/12	4793	V	10014190.5	Petty Cash	95.02	
12/01/12	4793	V	10014420	Petty Cash	43.12	138.14
12/01/12	4794	V	10012117.4	Priority Health	320.83	
12/01/12	4794	V	10014182	Priority Health	1,401.46	
12/01/12	4794	V	10014433	Priority Health	2,581.81	4,304.10
12/03/12	4795		10014221	██████████	50.00	50.00
12/03/12	4796		10014221	██████████	100.00	100.00
12/03/12	4797		10014221	██████████	100.00	100.00
12/06/12	4798	V	10014420	Ace Hardware	351.31	351.31
12/06/12	4799	V	10014185	AT & T Mobility	339.06	339.06
12/06/12	4800	V	10014420	Auto Value	9.79	9.79
12/06/12	4801		10014430.12	Bob's Roofing Co., Inc.	592.19	592.19
12/06/12	4802	V	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	42.75	42.75
12/06/12	4803	V	10014230	Charter Business	3,852.09	3,852.09
12/06/12	4804	V	10014310	City of Manistee	2,492.31	2,492.31
12/06/12	4805	V	10014420	Grand Rental Station	23.72	23.72
12/06/12	4806	V	10014420	HD Supply Facilities Mtce	454.40	454.40
12/06/12	4807	V	10014170	H.A.A.S., Inc.	667.44	667.44
12/06/12	4808	V	10014190.4	Housing Data Systems	216.00	216.00
12/06/12	4809	V	10011400	Jackpine Business Centers	358.72	
12/06/12	4809	V	10014190.4	Jackpine Business Centers	364.63	
12/06/12	4809	V	15101475	Jackpine Business Centers	358.72	
12/06/12	4809	V	15109800	Jackpine Business Centers	(358.72)	723.35
12/06/12	4810		10014430.12	Manistee Ford Inc.	52.80	52.80
12/06/12	4811	V	10014420	Olson Lumber Company	62.67	62.67
12/06/12	4812		10014190.5	PNC Bank	327.50	
12/06/12	4812		10014220	PNC Bank	89.62	417.12
12/06/12	4813	V	10014430.04	Schindler Elevator Corp.	1,053.22	1,053.22
12/06/12	4814	V	10014430.07	Top Line Electric	1,069.35	1,069.35
12/06/12	4815	V	10014420	Wahr Hardware	200.18	200.18

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

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/10/12	4816		10012137	City of Manistee	38,412.64	38,412.64
12/12/12	4817		10014150	Dale Priester	1,000.00	1,000.00
12/14/12	4818		10104430.12	Affordable Quality Construction	4,650.00	
12/14/12	4818		15101460.99	Affordable Quality Construction	4,650.00	
12/14/12	4818		15109800	Affordable Quality Construction	(4,650.00)	4,650.00
12/14/12	4819	V	10014431	Allied Waste Services	784.62	784.62
12/14/12	4820	V	10014510	AmTrust North America Inc	960.00	960.00
12/14/12	4821	V	10014190.3	Applied Imaging	171.75	171.75
12/14/12	4822	V	10014185	AT & T	887.45	887.45
12/14/12	4823	V	10014185	AT & T Long Distance	58.02	58.02
12/14/12	4824	V	10014320	Consumers Energy	1,822.36	1,822.36
12/14/12	4825	V	10014190.5	Culligan Water Clinic	30.00	30.00
12/14/12	4826	V	10014170	Daniel D. Laskey Co., PC	74.00	74.00
12/14/12	4827	V	10014330	DTE Energy	2,689.44	2,689.44
12/14/12	4828	V	10014420	Fastenal Company	1,262.15	1,262.15
12/14/12	4829	V	10014130	Gockerman, Wilson	1,374.33	1,374.33
12/14/12	4830	V	10014420	HD Supply Facilities Mtce	139.94	139.94
12/14/12	4831	V	10014190.3	Housing Data Systems	135.00	135.00
12/14/12	4832	V	10014190.3	Kushner & Company	401.49	401.49
12/14/12	4833		10014190.5	LexisNexis Screening Solutions	227.50	227.50
12/14/12	4834		10014220	Manistee County Transportation, Inc.	40.00	40.00
12/14/12	4835		10011122		7.00	
12/14/12	4835		10012114		230.00	237.00
12/14/12	4836	V	10014190.5	The Pioneer Group	252.00	252.00
12/14/12	4837	V	10014190.4	Staples Credit Plan	485.75	485.75
12/14/12	4838		10014420	State Industrial Products	178.20	178.20
12/14/12	4839	V	10014430.07	Top Line Electric	701.13	701.13
12/17/12	4840		10012114		164.00	164.00
12/17/12	4841	V	10014434	Noble Holmes	100.00	100.00
12/26/12	4842	V	10014420	Blarney Castle Fleet Program	206.33	206.33
12/26/12	4843	V	10014190.5	Culligan Water Clinic	12.00	12.00
12/26/12	4844	V	10014330	DTE Energy	814.47	814.47
12/26/12	4845	V	10014420	Fastenal Company	70.78	70.78

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

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/26/12	4846		10014430.12	Forbes Sanitation & Excavation, Inc.	110.00	110.00
12/26/12	4847		10014430.06	Haglund's Floor Covering, Inc.	1,171.00	1,171.00
12/26/12	4848	V	10014190.3	Next IT	289.00	289.00
12/26/12	4849		10014430.12	Parkdale Auto	156.24	156.24
12/26/12	4850	V	10014420	PlumbMaster	759.27	759.27
12/26/12	4851	V	10011290	Sun Life Financial	1,445.98	
12/26/12	4851	V	10014182	Sun Life Financial	466.89	
12/26/12	4851	V	10014433	Sun Life Financial	145.30	2,058.17
12/26/12	4852	V	10014420	Sunrise Supplies	487.50	487.50
12/31/12	4853		10014221	██████████	100.00	100.00
12/31/12	4854		10014221	██████████	200.00	200.00
12/31/12	4855		10014221	██████████	100.00	100.00
12/31/12	MI078		10011111.2	Checks 4789 - 4855	(88,872.79)	<u>(88,872.79)</u>
					Transaction Balance	<u><u>0.00</u></u>

Total Debits 94,772.93 Total Credits 94,772.93 A/C Hash Total 851626127.830
 Number of Transactions 83

**Manistee Housing Commission
Cash Receipts Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/12	188		10011111.2	December Cash Receipts	58,010.40	
12/31/12	188		10011122	December TAR Collections	(54,504.21)	
12/31/12	188		10011122.1	Collection Loss Recovery	(126.00)	
12/31/12	188		10012114	Tenant Security/Pet Deposits	(1,496.00)	
12/31/12	188		10013690.4	Laundry Income	(1,693.14)	
12/31/12	188		10013690.6	Fraud Recovery - Wisniewski	(191.05)	
12/31/12	189		10011111.2	Operating Subsidy	67,447.50	
12/31/12	189		10013401.2	Operating Subsidy	(67,447.50)	
12/31/12	190		10011111.2	501-10 CFP Grant	358.72	
12/31/12	190		10103401.3	501-10 CFP Grant	(358.72)	
12/31/12	190		15101600	501-10 CFP Grant	358.72	
12/31/12	190		15101699	501-10 CFP Grant	(358.72)	
12/31/12	191		10011111.2	501-10 CFP Grant	4,650.00	
12/31/12	191		10103401.1	501-10 CFP Grant	(4,650.00)	
12/31/12	191		15101600	501-10 CFP Grant	4,650.00	
12/31/12	191		15101699	501-10 CFP Grant	(4,650.00)	
12/31/12	192		10011111.2	Interfund Reimbursement - DVG	13.45	
12/31/12	192		10011129.3	Interfund Reimbursement - DVG	(13.45)	
12/31/12	192		10011129.3	Interfund Reimbursement - DVG	13.45	
12/31/12	192		10014420	Interfund Reimbursement - DVG	(13.45)	
12/31/12	192		20012119.3	Interfund Reimbursement - DVG	(13.45)	
12/31/12	192		20014420	Interfund Reimbursement - DVG	13.45	
12/31/12	193		10011111.2	Travel Reimbursement - HARRG	1,000.00	
12/31/12	193		10014150	Travel Reimbursement - HARRG	(1,000.00)	
12/31/12	194		10011111.2	NOW Interest	0.16	
12/31/12	194		10013610	NOW Interest	(0.16)	
12/31/12	195		10011111.2	REPO Interest	97.91	
12/31/12	195		10013610	REPO Interest	(97.91)	
12/31/12	196		10011111.3	HRA Interest	0.49	
12/31/12	196		10013610	HRA Interest	(0.49)	
					Transaction Balance	<u>0.00</u>

Total Debits 136,614.25 Total Credits 136,614.25 A/C Hash Total 340906739.500

Number of Transactions 30

**Manistee Housing Commission
Journal Entry Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/12	397		10011111.2	To record charges to tenants per Dec 2012 MSO.	(309.00)	
12/31/12	397		10011122	To record charges to tenants per Dec 2012 MSO.	51,296.50	
12/31/12	397		10013110	To record charges to tenants per Dec 2012 MSO.	(50,182.00)	
12/31/12	397		10013120	To record charges to tenants per Dec 2012 MSO.	(1,879.02)	
12/31/12	397		10013689	To record charges to tenants per Dec 2012 MSO.	(4,508.03)	
12/31/12	397		10013690	To record charges to tenants per Dec 2012 MSO.	5,581.55	
12/31/12	398		10011122	To record transfers of security deposits to A/R per Dec 2012 MSO.	(403.00)	
12/31/12	398		10012114	To record transfers of security deposits to A/R per Dec 2012 MSO.	403.00	
12/31/12	399		10011122	To record TAR write offs per board resolution 2012-29 dated 12/19/2012.	(18,118.08)	
12/31/12	399		10014570	To record TAR write offs per board resolution 2012-29 dated 12/19/2012.	18,118.08	
12/31/12	400		10011122	To record tenants prepaid rent @ FYE 12/31/2012.	3,069.60	
12/31/12	400		10012240	To record tenants prepaid rent @ FYE 12/31/2012.	(3,069.60)	
12/31/12	401		10011122.1	To adjust allowance for doubtful accounts to actual @ FYE 12/31/2012.	(2,385.36)	
12/31/12	401		10014570	To adjust allowance for doubtful accounts to actual @ FYE 12/31/2012.	2,385.36	
12/31/12	402		10013689	To record portion of JE 387 dated 11/30/2012.	(4,491.00)	
12/31/12	402		10014230	To record portion of JE 387 dated 11/30/2012.	4,491.00	
12/31/12	403		10012117.5	To recognize MERS credit for M. Rybicki.	9.98	
12/31/12	403		10014433	To recognize MERS credit for M. Rybicki.	(9.98)	
12/31/12	404		10011111.2	To record purchase of gift cards for employees to be reimbursed by DVG.	(625.00)	
12/31/12	404		10011129.3	To record purchase of gift cards for employees to be reimbursed by DVG.	625.00	
12/31/12	404		20012119.3	To record purchase of gift cards for employees to be reimbursed by DVG.	(625.00)	
12/31/12	404		20014590	To record purchase of gift cards for employees to be reimbursed by DVG.	625.00	
12/31/12	405		10011162	To record interest added to West Shore Bank CD #89018 @ maturity 12/15/2012.	125.60	
12/31/12	405		10013610	To record interest added to West Shore Bank CD #89018 @ maturity 12/15/2012.	(125.60)	
12/31/12	406		10011145	To accrue interest on CD 89018 @ FYE 12/31/2012.	16.47	
12/31/12	406		10013610	To accrue interest on CD 89018 @ FYE 12/31/2012.	(16.47)	
12/31/12	407		10011111.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	(4,856.76)	

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/12	407		10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	893.70	
12/31/12	407		10012117.11	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	150.80	
12/31/12	407		10012117.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	1,717.00	
12/31/12	407		10012117.3	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	681.04	
12/31/12	407		10014182	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	907.27	
12/31/12	407		10014433	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.	506.95	
12/31/12	408		10011111.2	To record Informatix MiSDU debits per Dec 2012 bank statement.	(35.40)	
12/31/12	408		10012117.8	To record Informatix MiSDU debits per Dec 2012 bank statement.	35.40	
12/31/12	409		10011111.2	To record MERS debit per Dec 2012 bank statement.	(888.80)	
12/31/12	409		10012117.5	To record MERS debit per Dec 2012 bank statement.	888.80	
12/31/12	410		10012135.1	To adjust accrued compensated absences to actual @ FYE 12/31/2012.	(1,711.71)	
12/31/12	410		10012135.3	To adjust accrued compensated absences to actual @ FYE 12/31/2012.	(1,482.91)	
12/31/12	410		10014550	To adjust accrued compensated absences to actual @ FYE 12/31/2012.	3,194.62	
12/31/12	411		10012135	To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.	8,957.13	
12/31/12	411		10014110	To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.	(6,042.18)	
12/31/12	411		10014182	To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.	(462.23)	
12/31/12	411		10014410	To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.	(2,278.42)	
12/31/12	411		10014433	To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.	(174.30)	
12/31/12	412		10012135	To accrue wages & related payroll benefits @ FYE 12/31/2012.	(13,392.45)	
12/31/12	412		10014110	To accrue wages & related payroll benefits @ FYE 12/31/2012.	6,156.73	
12/31/12	412		10014182	To accrue wages & related payroll benefits @ FYE 12/31/2012.	470.99	
12/31/12	412		10014210	To accrue wages & related payroll benefits @ FYE 12/31/2012.	835.00	
12/31/12	412		10014222	To accrue wages & related payroll benefits @ FYE 12/31/2012.	63.88	
12/31/12	412		10014410	To accrue wages & related payroll benefits @ FYE 12/31/2012.	5,449.00	
12/31/12	412		10014433	To accrue wages & related payroll benefits @ FYE 12/31/2012.	416.85	
12/31/12	413		10012111	To reverse accounts payable recorded @		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				FYE 12/31/2011.	27,601.70	
12/31/12	413		10014130	To reverse accounts payable recorded @ FYE 12/31/2011.	(551.25)	
12/31/12	413		10014170	To reverse accounts payable recorded @ FYE 12/31/2011.	(762.56)	
12/31/12	413		10014185	To reverse accounts payable recorded @ FYE 12/31/2011.	(212.08)	
12/31/12	413		10014190.3	To reverse accounts payable recorded @ FYE 12/31/2011.	(366.00)	
12/31/12	413		10014190.4	To reverse accounts payable recorded @ FYE 12/31/2011.	(346.54)	
12/31/12	413		10014190.5	To reverse accounts payable recorded @ FYE 12/31/2011.	(1,381.19)	
12/31/12	413		10014310	To reverse accounts payable recorded @ FYE 12/31/2011.	(5,579.64)	
12/31/12	413		10014320	To reverse accounts payable recorded @ FYE 12/31/2011.	(9,113.85)	
12/31/12	413		10014330	To reverse accounts payable recorded @ FYE 12/31/2011.	(4,739.42)	
12/31/12	413		10014420	To reverse accounts payable recorded @ FYE 12/31/2011.	(887.40)	
12/31/12	413		10014430.02	To reverse accounts payable recorded @ FYE 12/31/2011.	(2,158.00)	
12/31/12	413		10014430.04	To reverse accounts payable recorded @ FYE 12/31/2011.	(790.00)	
12/31/12	413		10014430.07	To reverse accounts payable recorded @ FYE 12/31/2011.	(93.18)	
12/31/12	413		10014430.12	To reverse accounts payable recorded @ FYE 12/31/2011.	(152.57)	
12/31/12	413		10014431	To reverse accounts payable recorded @ FYE 12/31/2011.	(468.02)	
12/31/12	414		10012111	To record accounts payable @ FYE 12/31/2012.	(37,852.81)	
12/31/12	414		10014130	To record accounts payable @ FYE 12/31/2012.	1,956.16	
12/31/12	414		10014170	To record accounts payable @ FYE 12/31/2012.	794.84	
12/31/12	414		10014182	To record accounts payable @ FYE 12/31/2012.	57.60	
12/31/12	414		10014185	To record accounts payable @ FYE 12/31/2012.	747.55	
12/31/12	414		10014190.3	To record accounts payable @ FYE 12/31/2012.	177.48	
12/31/12	414		10014190.4	To record accounts payable @ FYE 12/31/2012.	120.70	
12/31/12	414		10014190.5	To record accounts payable @ FYE 12/31/2012.	2,398.40	
12/31/12	414		10014220	To record accounts payable @ FYE 12/31/2012.	400.00	
12/31/12	414		10014310	To record accounts payable @ FYE 12/31/2012.	6,448.11	
12/31/12	414		10014320	To record accounts payable @ FYE 12/31/2012.	10,152.73	
12/31/12	414		10014330	To record accounts payable @ FYE 12/31/2012.	3,645.99	
12/31/12	414		10014420	To record accounts payable @ FYE 12/31/2012.	3,214.13	
12/31/12	414		10014430.02	To record accounts payable @ FYE 12/31/2012.	130.00	
12/31/12	414		10014430.04	To record accounts payable @ FYE 12/31/2012.	1,324.92	
12/31/12	414		10014430.06	To record accounts payable @ FYE		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				12/31/2012.	343.65	
12/31/12	414		10014430.07	To record accounts payable @ FYE		
				12/31/2012.	147.75	
12/31/12	414		10014430.11	To record accounts payable @ FYE		
				12/31/2012.	998.71	
12/31/12	414		10014430.12	To record accounts payable @ FYE		
				12/31/2012.	744.47	
12/31/12	414		10014431	To record accounts payable @ FYE		
				12/31/2012.	779.97	
12/31/12	414		10014433	To record accounts payable @ FYE		
				12/31/2012.	1,208.40	
12/31/12	414		10124190.5	To record accounts payable @ FYE		
				12/31/2012.	2,061.25	
12/31/12	414		15121430.99	To record accounts payable @ FYE		
				12/31/2012.	2,061.25	
12/31/12	414		15129800	To record accounts payable @ FYE		
				12/31/2012.	(2,061.25)	
12/31/12	415		10011125	To record 501-12 CFP receivable @ FYE		
				12/31/2012.	2,061.25	
12/31/12	415		10123401.1	To record 501-12 CFP receivable @ FYE		
				12/31/2012.	(2,061.25)	
12/31/12	415		15121600	To record 501-12 CFP receivable @ FYE		
				12/31/2012.	2,061.25	
12/31/12	415		15121699	To record 501-12 CFP receivable @ FYE		
				12/31/2012.	(2,061.25)	
12/31/12	416		10012131	To adjust EPC loan liability @ FYE		
				12/31/2012.	(12,398.98)	
12/31/12	416		10012132	To adjust EPC loan liability @ FYE		
				12/31/2012.	12,398.98	
12/31/12	417		10012137	To adjust PILOT to actual @ FYE		
				12/31/2012.	(3,370.61)	
12/31/12	417		10014520	To adjust PILOT to actual @ FYE		
				12/31/2012.	3,370.61	
12/31/12	418		10011400	To close completed CFP work items to		
				proper fixed asset accounts.	(33,445.05)	
12/31/12	418		10011400.71	To close completed CFP work items to		
				proper fixed asset accounts.	15,677.00	
12/31/12	418		10011400.8	To close completed CFP work items to		
				proper fixed asset accounts.	3,345.00	
12/31/12	418		10011400.9	To close completed CFP work items to		
				proper fixed asset accounts.	14,423.05	
12/31/12	419		10011400.95	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	(23,857.80)	
12/31/12	419		10011400.96	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	7,680.80	
12/31/12	419		10011400.97	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	13,664.98	
12/31/12	419		10014800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	(8,180.91)	
12/31/12	419		10094800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	7,946.78	
12/31/12	419		10104800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	2,478.09	
12/31/12	419		10114800	To adjust accumulated depreciation to		
				actual @ FYE 12/31/2012.	268.06	
12/31/12	420		10012806	To adjust equity per GASB 34 @ FYE		
				12/31/2012.	(308,750.05)	

**Manistee Housing Commission
Journal Entry Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/12	420		10012806.1	To adjust equity per GASB 34 @ FYE 12/31/2012.	296,826.32	
12/31/12	420		10012806.3	To adjust equity per GASB 34 @ FYE 12/31/2012.	11,923.73	
12/31/12	421		10011111.3	To record HRA transactions per Dec 2012 bank statement.	(162.65)	
12/31/12	421		10012117.12	To record HRA transactions per Dec 2012 bank statement.	162.65	
12/31/12	422		10011111.2	To record deposit in transit.	625.00	
12/31/12	422		10011129.3	To record deposit in transit.	(625.00)	
12/31/12	423		10012820	To establish HUD Operating Reserve memo accounts.	(354,686.86)	
12/31/12	423		10012820.1	To establish HUD Operating Reserve memo accounts.	354,686.86	
12/31/12	A1	S	10019998	To record unit months for PUM calculation.	214.00	
12/31/12	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
12/31/12	A2	S	10012137	To record estimated monthly PILOT expense.	(3,120.00)	
12/31/12	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
12/31/12	A3	S	10011400.95	To record estimated monthly depreciation expense.	(29,400.00)	
12/31/12	A3	S	10014800	To record estimated monthly depreciation expense.	29,400.00	
12/31/12	PAY2012		10011111.2	Payroll Journal Entry	(13,920.18)	
12/31/12	PAY2012		10012117.10	Payroll Journal Entry	(15.00)	
12/31/12	PAY2012		10012117.1	Payroll Journal Entry	(893.70)	
12/31/12	PAY2012		10012117.11	Payroll Journal Entry	(150.80)	
12/31/12	PAY2012		10012117.12	Payroll Journal Entry	(307.70)	
12/31/12	PAY2012		10012117.14	Payroll Journal Entry	(10.00)	
12/31/12	PAY2012		10012117.2	Payroll Journal Entry	(1,717.00)	
12/31/12	PAY2012		10012117.3	Payroll Journal Entry	(687.46)	
12/31/12	PAY2012		10012117.4	Payroll Journal Entry	(429.68)	
12/31/12	PAY2012		10012117.5	Payroll Journal Entry	(958.87)	
12/31/12	PAY2012		10012117.6	Payroll Journal Entry	(2.00)	
12/31/12	PAY2012		10012117.8	Payroll Journal Entry	(35.40)	
12/31/12	PAY2012		10012117.9	Payroll Journal Entry	(96.17)	
12/31/12	PAY2012		10014110	Payroll Journal Entry	12,349.21	
12/31/12	PAY2012		10014410	Payroll Journal Entry	6,874.75	
12/31/12	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	213.00	
12/31/12	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(213.00)	
12/31/12	RT2	S	10011211	To record monthly insurance write off.	(5,592.87)	
12/31/12	RT2	S	10014510	To record monthly insurance write off.	5,592.87	
					Transaction Balance	<u>0.00</u>

Total Debits 992,952.30 Total Credits 992,952.30 A/C Hash Total 1492858615.400

**Manistee Housing Commission
Payroll Disbursements Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/05/12	12343	V	10012117.10	United Way	20.00	20.00
12/05/12	12351	V	10012117.6	United Steel Workers	2.00	2.00
12/05/12	12352	V	10011111.3	West Shore Bank	153.85	153.85
12/19/12	12360	V	10012117.14	United Steel Workers	10.00	
12/19/12	12360	V	10012117.9	United Steel Workers	96.17	106.17
12/19/12	12361	V	10011111.3	West Shore Bank	153.85	153.85
12/31/12	MI078		10011111.2	Dec 2012 PR Disbursements	(435.87)	<u>(435.87)</u>
					Transaction Balance	<u><u>0.00</u></u>

Total Debits 435.87 Total Credits 435.87 A/C Hash Total 70081803.540

Number of Transactions 7

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

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.12	12/31/12	10011111.2	NOW Account		13,920.18
89.12	12/31/12	10012117.1	Social Security Withheld		893.70
89.12	12/31/12	10012117.10	United Way		15.00
89.12	12/31/12	10012117.11	Medicare Withheld		150.80
89.12	12/31/12	10012117.12	FSA Withheld		307.70
89.12	12/31/12	10012117.13	403b Withheld		0.00
89.12	12/31/12	10012117.14	Union App. Fee		10.00
89.12	12/31/12	10012117.2	Federal Income Tax Withl		1,717.00
89.12	12/31/12	10012117.3	State Income Tax Withhel		687.46
89.12	12/31/12	10012117.4	125 Medical Withheld		429.68
89.12	12/31/12	10012117.5	Pension Withheld		958.87
89.12	12/31/12	10012117.6	PAC Withheld		2.00
89.12	12/31/12	10012117.8	Friend of Court Withheld		35.40
89.12	12/31/12	10012117.9	Union Dues Withheld		96.17
89.12	12/31/12	10012119	Accounts Payable - Other		0.00
89.12	12/31/12	10014110	Administrative Salaries	12,349.21	
89.12	12/31/12	10014410	Labor, Maintenance	6,874.75	
17 Journal Entries			Total	<u>19,223.96</u>	<u>19,223.96</u>

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12344 12/05/12						
Salaried Wages	0.0000	832.00	FICA-SS	34.94		
			FICA-Med	12.07		
			Federal W/H	74.00		
			State W/H	35.36		
TOTALS	0.0000	832.00		156.37		0.00
Number of Periods: 1					NET PAY:	675.63
Company Expenses:			FICA-SS: 51.59	FICA-Med: 12.06	FUTA: 0.00	
Anthony - Anthony Mastrapasqua Check #12353 12/19/12						
Salaried Wages	0.0000	1,049.75	FICA-SS	44.09	Union Dues	16.83
			FICA-Med	15.22	Union App Fee	10.00
			Federal W/H	106.00		
			State W/H	44.61		
TOTALS	0.0000	1,049.75		209.92		26.83
Number of Periods: 1					NET PAY:	813.00
Company Expenses:			FICA-SS: 65.09	FICA-Med: 15.22	FUTA: 0.00	
Beverly - Beverly A. Pahoski Check #12349 12/05/12						
Salaried Wages	0.0000	1,026.00	FICA-SS	43.09	Mers	61.56
			FICA-Med	14.88	FSA	0.00
			Federal W/H	116.00		
			State W/H	50.99		
			United Way	5.00		
TOTALS	0.0000	1,026.00		229.96		61.56
Number of Periods: 1					NET PAY:	734.48
Company Expenses:			FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00	
Beverly - Beverly A. Pahoski Check #12358 12/19/12						
Salaried Wages	0.0000	1,026.00	FICA-SS	43.09	Mers	61.56
			FICA-Med	14.88	FSA	0.00
			Federal W/H	116.00		
			State W/H	50.99		
			United Way	0.00		
TOTALS	0.0000	1,026.00		224.96		61.56
Number of Periods: 1					NET PAY:	739.48
Company Expenses:			FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00	
Clinton - Clinton E. Copus II Check #12346 12/05/12						
Salaried Wages	0.0000	2,777.88	FICA-SS	107.04	Mers	166.67
			FICA-Med	36.95	FSA	153.85
			Federal W/H	233.00	403-b	0.00
			State W/H	88.31	125 Medical	75.67
			United Way	0.00		
TOTALS	0.0000	2,777.88		465.30		396.19
Number of Periods: 1					NET PAY:	1,916.39
Company Expenses:			FICA-SS: 158.00	FICA-Med: 36.95	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		
Clinton - Clinton E. Copus II Check #12355 12/19/12						
Salaried Wages	0.0000	2,777.88	FICA-SS	107.02	Mers	166.67
			FICA-Med	36.96	FSA	153.85
			Federal W/H	233.00	403-b	0.00
			State W/H	88.31	125 Medical	75.67
			United Way	0.00		
TOTALS	0.0000	2,777.88		465.29		396.19
Number of Periods: 1					NET PAY:	1,916.40
Company Expenses:			FICA-SS: 158.00	FICA-Med: 36.95	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Kevin - Kevin Helminiak	Check #12345	12/05/12				
Salaried Wages	0.0000	1,503.75	FICA-SS	62.51	Union Dues	23.72
			FICA-Med	21.59	Union PAC (1)	1.00
			Federal W/H	93.00	Child Support	17.70
			State W/H	46.52	Union App Fee	0.00
					125 Medical	15.16
					Mers Pension	90.23
TOTALS	0.0000	1,503.75		223.62		147.81
Number of Periods: 1					NET PAY:	1,132.32
Company Expenses:		FICA-SS: 92.30	FICA-Med: 21.58	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak	Check #12354	12/19/12				
Salaried Wages	0.0000	1,380.00	FICA-SS	57.33	Union Dues	21.81
			FICA-Med	19.79	Union PAC (1)	0.00
			Federal W/H	75.00	Child Support	17.70
			State W/H	41.57	Union App Fee	0.00
					125 Medical	15.16
					Mers Pension	82.80
TOTALS	0.0000	1,380.00		193.69		137.47
Number of Periods: 1					NET PAY:	1,048.84
Company Expenses:		FICA-SS: 84.62	FICA-Med: 19.79	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski	Check #12348	12/05/12				
Salaried Wages	0.0000	1,690.10	FICA-SS	70.36	Mers	101.41
			FICA-Med	24.28	403-b	0.00
			Federal W/H	220.00	125 Medical	15.16
			State W/H	60.42		
			United Way	5.00		
TOTALS	0.0000	1,690.10		380.06		116.57
Number of Periods: 1					NET PAY:	1,193.47
Company Expenses:		FICA-SS: 103.84	FICA-Med: 24.29	FUTA: 0.00		
Lorna - Lorna J. Perski	Check #12357	12/19/12				
Salaried Wages	0.0000	1,690.10	FICA-SS	70.34	Mers	101.41
			FICA-Med	24.29	403-b	0.00
			Federal W/H	220.00	125 Medical	15.16
			State W/H	60.42		
			United Way	5.00		
TOTALS	0.0000	1,690.10		380.05		116.57
Number of Periods: 1					NET PAY:	1,193.48
Company Expenses:		FICA-SS: 103.84	FICA-Med: 24.29	FUTA: 0.00		
Rebecca - Rebecca Day	Check #12353	12/05/12				
Salaried Wages	0.0000	682.00	FICA-SS	28.64		
			FICA-Med	9.89		
			Federal W/H	73.00		
			State W/H	28.99		
TOTALS	0.0000	682.00		140.52		0.00
Number of Periods: 1					NET PAY:	541.48
Company Expenses:		FICA-SS: 42.28	FICA-Med: 9.89	FUTA: 0.00		
Rebecca - Rebecca Day	Check #12356	12/19/12				
Salaried Wages	0.0000	679.25	FICA-SS	28.54		
			FICA-Med	9.84		
			Federal W/H	73.00		
			State W/H	28.87		
TOTALS	0.0000	679.25		140.25		0.00
Number of Periods: 1					NET PAY:	539.00
Company Expenses:		FICA-SS: 42.11	FICA-Med: 9.85	FUTA: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Robert - Robert Krolczyk Check #12350 12/05/12						
Salaried Wages	0.0000	1,040.00	FICA-SS	39.11	Mers	62.40
			FICA-Med	13.50	Union PAC	1.00
			Federal W/H	41.00	Union Dues	16.68
			State W/H	30.47	Union App Fee	0.00
					125 Medical	108.85
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>124.08</u>		<u>188.93</u>
Number of Periods: 1					NET PAY:	726.99
Company Expenses:		FICA-SS: 57.73	FICA-Med: 13.50	FUTA: 0.00		
Robert - Robert Krolczyk Check #12359 12/19/12						
Salaried Wages	0.0000	1,069.25	FICA-SS	40.33	Mers	64.16
			FICA-Med	13.93	Union PAC	0.00
			Federal W/H	44.00	Union Dues	17.13
			State W/H	31.63	Union App Fee	0.00
					125 Medical	108.85
TOTALS	<u>0.0000</u>	<u>1,069.25</u>		<u>129.89</u>		<u>190.14</u>
Number of Periods: 1					NET PAY:	749.22
Company Expenses:		FICA-SS: 59.54	FICA-Med: 13.93	FUTA: 0.00		

**Manistee Housing Commission
Payroll Journal**

<u>Pay Description</u>	<u>Hours</u>	<u>Amount</u>	<u>Withholdings</u>	<u>Amount</u>	<u>Deduction Desc.</u>	<u>Amount</u>
Company Totals	Number of Checks: 14					
Salaried Wages	0.0000	19,223.96	FICA-SS	776.43	Mers	785.84
			FICA-Med	268.07	FSA	307.70
			Federal W/H	1,717.00	403-b	0.00
			State W/H	687.46	125 Medical	429.68
			United Way	15.00	Union Dues	96.17
					Union App Fee	10.00
					Union PAC (1)	1.00
					Child Support	35.40
					Mers Pension	173.03
					Union PAC	1.00
TOTALS	<u>0.0000</u>	<u>19,223.96</u>		<u>3,463.96</u>		<u>1,839.82</u>
					NET PAY:	13,920.18
Company Expenses:		FICA-SS: 1,146.16	FICA-Med: 268.06	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
1001111.2 NOW Account				423,044.14		
12/31/12	188		December Cash Receipts		58,010.40	
12/31/12	189		Operating Subsidy		67,447.50	
12/31/12	190		501-10 CFP Grant		358.72	
12/31/12	191		501-10 CFP Grant		4,650.00	
12/31/12	192		Interfund Reimbursement - DVG		13.45	
12/31/12	193		Travel Reimbursement - HARRG		1,000.00	
12/31/12	194		NOW Interest		0.16	
12/31/12	195		REPO Interest		97.91	
12/31/12	397		To record charges to tenants per Dec 2012 MSO.		(309.00)	
12/31/12	404		To record purchase of gift cards for employees to be reimbursed by DVG.		(625.00)	
12/31/12	407		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.		(4,856.76)	
12/31/12	408		To record Informatix MiSDU debits per Dec 2012 bank statement.		(35.40)	
12/31/12	409		To record MERS debit per Dec 2012 bank statement.		(888.80)	
12/31/12	422		To record deposit in transit.		625.00	
12/31/12	MI078		Checks 4789 - 4855		(88,872.79)	
12/31/12	MI078		Dec 2012 PR Disbursements		(435.87)	
12/31/12	PAY2012		Payroll Journal Entry		(13,920.18)	
					<u>22,259.34</u>	<u>445,303.48</u>
1001111.3 HRA Account				11,504.11		
12/31/12	196		HRA Interest		0.49	
12/31/12	421		To record HRA transactions per Dec 2012 bank statement.		(162.65)	
12/05/12	12352	V	West Shore Bank		153.85	
12/19/12	12361	V	West Shore Bank		153.85	
					<u>145.54</u>	<u>11,649.65</u>
10011117 Petty Cash Fund				250.00		
					<u>0.00</u>	<u>250.00</u>
10011118 Change Fund				50.00		
					<u>0.00</u>	<u>50.00</u>
10011122 Tenants Accounts Receivable				26,376.05		
12/31/12	188		December TAR Collections		(54,504.21)	
12/31/12	397		To record charges to tenants per Dec 2012 MSO.		51,296.50	
12/31/12	398		To record transfers of security deposits to A/R per Dec 2012 MSO.		(403.00)	
12/31/12	399		To record TAR write offs per board resolution 2012-29 dated 12/19/2012.		(18,118.08)	
12/31/12	400		To record tenants prepaid rent @ FYE 12/31/2012.		3,069.60	
12/14/12	4835		Myrl Penka		7.00	
					<u>(18,652.19)</u>	<u>7,723.86</u>
10011122.1 Allowance for Doubtful Accounts				(622.83)		
12/31/12	188		Collection Loss Recovery		(126.00)	
12/31/12	401		To adjust allowance for doubtful accounts to actual @ FYE 12/31/2012.		(2,385.36)	
					<u>(2,511.36)</u>	<u>(3,134.19)</u>
10011125 Accounts Receivable - HUD				0.00		

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10011125 Accounts Receivable - HUD (cont.)						
12/31/12	415		To record 501-12 CFP receivable @ FYE 12/31/2012.		2,061.25	
					<u>2,061.25</u>	<u>2,061.25</u>
10011129.3 Accounts Receivable - DVG				0.00		
12/31/12	192		Interfund Reimbursement - DVG		(13.45)	
12/31/12	192		Interfund Reimbursement - DVG		13.45	
12/31/12	404		To record purchase of gift cards for employees to be reimbursed by DVG.		625.00	
12/31/12	422		To record deposit in transit.		(625.00)	
					<u>0.00</u>	<u>0.00</u>
10011145 Accrued Interest				0.00		
12/31/12	406		To accrue interest on CD 89018 @ FYE 12/31/2012.		16.47	
					<u>16.47</u>	<u>16.47</u>
10011162 General Fund Investments				50,377.66		
12/31/12	405		To record interest added to West Shore Bank CD #89018 @ maturity 12/15/2012.		125.60	
					<u>125.60</u>	<u>50,503.26</u>
10011211 Prepaid Insurance				20,744.03		
12/31/12	RT2	S	To record monthly insurance write off.		(5,592.87)	
					<u>(5,592.87)</u>	<u>15,151.16</u>
10011290 Other Prepaid Expenses				0.00		
12/26/12	4851	V	Sun Life Financial		1,445.98	
					<u>1,445.98</u>	<u>1,445.98</u>
10011400 Construction in Progress-CFP				33,086.33		
12/31/12	418		To close completed CFP work items to proper fixed asset accounts.		(33,445.05)	
12/06/12	4809	V	Jackpine Business Centers		358.72	
					<u>(33,086.33)</u>	<u>0.00</u>
10011400.6 Land				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
10011400.61 Land Improvements				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
10011400.7 Buildings				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
10011400.71 Building Improvements				4,715,604.90		
12/31/12	418		To close completed CFP work items to proper fixed asset accounts.		15,677.00	
					<u>15,677.00</u>	<u>4,731,281.90</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	10011400.72		Non-dwelling Structures	7,050.00		
					0.00	7,050.00
	10011400.8		Furn., Equip., Mach.-Dwellings	221,438.79		
12/31/12	418		To close completed CFP work items to proper fixed asset accounts.		3,345.00	
					3,345.00	224,783.79
	10011400.9		Furn., Equip., Mach.-Admin	463,415.95		
12/31/12	418		To close completed CFP work items to proper fixed asset accounts.		14,423.05	
					14,423.05	477,839.00
	10011400.95		Accumulated Depreciation-ALL	(6,970,798.65)		
12/31/12	419		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		(23,857.80)	
12/31/12	A3	S	To record estimated monthly depreciation expense.		(29,400.00)	
					(53,257.80)	(7,024,056.45)
	10011400.96		Accumulated Depreciation-CFP	(7,680.80)		
12/31/12	419		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		7,680.80	
					7,680.80	0.00
	10011400.97		Accumulated Depreciation-ROSS	(13,664.98)		
12/31/12	419		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		13,664.98	
					13,664.98	0.00
	10012111		Vendors and Contractors	(27,601.70)		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		27,601.70	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		(37,852.81)	
					(10,251.11)	(37,852.81)
	10012114		Tenant Security Deposits	(55,324.00)		
12/31/12	188		Tenant Security/Pet Deposits		(1,496.00)	
12/31/12	398		To record transfers of security deposits to A/R per Dec 2012 MSO.		403.00	
12/14/12	4835				230.00	
12/17/12	4840				164.00	
					(699.00)	(56,023.00)
	10012117.1		Social Security Withheld	0.00		
12/31/12	407		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.		893.70	
12/31/12	PAY2012		Payroll Journal Entry		(893.70)	
					0.00	0.00
	10012117.10		United Way	(20.00)		
12/05/12	12343	V	United Way		20.00	
12/31/12	PAY2012		Payroll Journal Entry		(15.00)	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10012117.10 United Way (cont.)					<u>5.00</u>	<u>(15.00)</u>
10012117.11 Medicare Withheld				0.00		
12/31/12	407		To record IRS USATAXPYMT(s) & STATE OF MICH		150.80	
			TAX-PAY per Dec 2012 bank statement.		<u>(150.80)</u>	
12/31/12	PAY2012		Payroll Journal Entry		<u>0.00</u>	<u>0.00</u>
10012117.12 FSA Withheld				(1,328.94)		
12/31/12	421		To record HRA transactions per Dec 2012 bank statement.		162.65	
12/31/12	PAY2012		Payroll Journal Entry		<u>(307.70)</u>	
					<u>(145.05)</u>	<u>(1,473.99)</u>
10012117.14 Union App. Fee				0.00		
12/19/12	12360	V	United Steel Workers		10.00	
12/31/12	PAY2012		Payroll Journal Entry		<u>(10.00)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.2 Federal Income Tax Withheld				0.00		
12/31/12	407		To record IRS USATAXPYMT(s) & STATE OF MICH		1,717.00	
			TAX-PAY per Dec 2012 bank statement.		<u>(1,717.00)</u>	
12/31/12	PAY2012		Payroll Journal Entry		<u>0.00</u>	<u>0.00</u>
10012117.3 State Income Tax Withheld				(681.04)		
12/31/12	407		To record IRS USATAXPYMT(s) & STATE OF MICH		681.04	
			TAX-PAY per Dec 2012 bank statement.		<u>(687.46)</u>	
12/31/12	PAY2012		Payroll Journal Entry		<u>(6.42)</u>	<u>(687.46)</u>
10012117.4 125 Medical Withheld				(320.83)		
12/01/12	4794	V	Priority Health		320.83	
12/31/12	PAY2012		Payroll Journal Entry		<u>(429.68)</u>	
					<u>(108.85)</u>	<u>(429.68)</u>
10012117.5 Pension Withheld				(898.78)		
12/31/12	403		To recognize MERS credit for M. Rybicki.		9.98	
12/31/12	409		To record MERS debit per Dec 2012 bank statement.		888.80	
12/31/12	PAY2012		Payroll Journal Entry		<u>(958.87)</u>	
					<u>(60.09)</u>	<u>(958.87)</u>
10012117.6 PAC Withheld				0.00		
12/05/12	12351	V	United Steel Workers		2.00	
12/31/12	PAY2012		Payroll Journal Entry		<u>(2.00)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.8 Friend of Court Withheld				0.00		
12/31/12	408		To record Informatix MiSDU debits per Dec 2012 bank		35.40	
			statement.		<u>(35.40)</u>	
12/31/12	PAY2012		Payroll Journal Entry		<u>0.00</u>	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10012117.8 Friend of Court Withheld (cont.)					<u>0.00</u>	<u>0.00</u>
10012117.9 Union Dues Withheld				0.00		
12/19/12	12360	V	United Steel Workers		96.17	
12/31/12	PAY2012		Payroll Journal Entry		<u>(96.17)</u>	
					<u>0.00</u>	<u>0.00</u>
10012131 EPC Loan - Current				(891.42)		
12/31/12	416		To adjust EPC loan liability @ FYE 12/31/2012.		(12,398.98)	
12/01/12	4792	V	Oswego Comm. Bank		891.42	
					<u>(11,507.56)</u>	<u>(12,398.98)</u>
10012132 EPC Loan - Noncurrent				(1,208,152.12)		
12/31/12	416		To adjust EPC loan liability @ FYE 12/31/2012.		12,398.98	
					<u>12,398.98</u>	<u>(1,195,753.14)</u>
10012135 Accrued Salaries and Wages				(8,957.13)		
12/31/12	411		To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.		8,957.13	
12/31/12	412		To accrue wages & related payroll benefits @ FYE 12/31/2012.		<u>(13,392.45)</u>	
					<u>(4,435.32)</u>	<u>(13,392.45)</u>
10012135.1 Accrued Comp. Absences-Current				(8,840.75)		
12/31/12	410		To adjust accrued compensated absences to actual @ FYE 12/31/2012.		<u>(1,711.71)</u>	
					<u>(1,711.71)</u>	<u>(10,552.46)</u>
10012135.3 Accrued Comp. Absences-Non Current				(9,585.22)		
12/31/12	410		To adjust accrued compensated absences to actual @ FYE 12/31/2012.		<u>(1,482.91)</u>	
					<u>(1,482.91)</u>	<u>(11,068.13)</u>
10012137 Payments in Lieu of Taxes				(72,732.64)		
12/31/12	417		To adjust PILOT to actual @ FYE 12/31/2012.		(3,370.61)	
12/10/12	4816		City of Manistee		38,412.64	
12/31/12	A2	S	To record estimated monthly PILOT expense.		<u>(3,120.00)</u>	
					<u>31,922.03</u>	<u>(40,810.61)</u>
10012240 Tenants Prepaid Rent				0.00		
12/31/12	400		To record tenants prepaid rent @ FYE 12/31/2012.		<u>(3,069.60)</u>	
					<u>(3,069.60)</u>	<u>(3,069.60)</u>
10012806 Unrestricted Net Assets				(197,823.65)		
12/31/12	420		To adjust equity per GASB 34 @ FYE 12/31/2012.		<u>(308,750.05)</u>	
					<u>(308,750.05)</u>	<u>(506,573.70)</u>
10012806.1 Invested in Capital Assets				(2,609,264.90)		
12/31/12	420		To adjust equity per GASB 34 @ FYE 12/31/2012.		296,826.32	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10012806.1 Invested in Capital Assets (cont.)					<u>296,826.32</u>	<u>(2,312,438.58)</u>
10012806.3 Invested in Capital Assets-ROSS				(11,923.73)		
12/31/12	420		To adjust equity per GASB 34 @ FYE 12/31/2012.		<u>11,923.73</u>	
					<u>11,923.73</u>	<u>0.00</u>
10012820 HUD Operating Reserve - Memo				0.00		
12/31/12	423		To establish HUD Operating Reserve memo accounts.		<u>(354,686.86)</u>	
					<u>(354,686.86)</u>	<u>(354,686.86)</u>
10012820.1 HUD Operating Reserve-Contra				0.00		
12/31/12	423		To establish HUD Operating Reserve memo accounts.		<u>354,686.86</u>	
					<u>354,686.86</u>	<u>354,686.86</u>
10013110 Dwelling Rental				(546,716.06)		
12/31/12	397		To record charges to tenants per Dec 2012 MSO.		<u>(50,182.00)</u>	
					<u>(50,182.00)</u>	<u>(596,898.06)</u>
10013120 Excess Utilities				(9,589.60)		
12/31/12	397		To record charges to tenants per Dec 2012 MSO.		<u>(1,879.02)</u>	
					<u>(1,879.02)</u>	<u>(11,468.62)</u>
10013401.1 Operating Grants				(40,000.00)		
					<u>0.00</u>	<u>(40,000.00)</u>
10013401.2 Operating Subsidy				(370,778.50)		
12/31/12	189		Operating Subsidy		<u>(67,447.50)</u>	
					<u>(67,447.50)</u>	<u>(438,226.00)</u>
10013610 Interest Income-Gen. Fund				(1,112.71)		
12/31/12	194		NOW Interest		(0.16)	
12/31/12	195		REPO Interest		(97.91)	
12/31/12	196		HRA Interest		(0.49)	
12/31/12	405		To record interest added to West Shore Bank CD #89018 @ maturity 12/15/2012.		(125.60)	
12/31/12	406		To accrue interest on CD 89018 @ FYE 12/31/2012.		<u>(16.47)</u>	
					<u>(240.63)</u>	<u>(1,353.34)</u>
10013689 Tenant Income - Cable TV				(44,915.04)		
12/31/12	397		To record charges to tenants per Dec 2012 MSO.		(4,508.03)	
12/31/12	402		To record portion of JE 387 dated 11/30/2012.		<u>(4,491.00)</u>	
					<u>(8,999.03)</u>	<u>(53,914.07)</u>
10013690 Tenant Income				(28,729.44)		
12/31/12	397		To record charges to tenants per Dec 2012 MSO.		<u>5,581.55</u>	
					<u>5,581.55</u>	<u>(23,147.89)</u>
10013690.1 Non-Tenant Income				(7,877.75)		

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10013690.1 Non-Tenant Income (cont.)					0.00	(7,877.75)
10013690.2 Gain/Loss-Sale of Fixed Assets				(4,001.00)	0.00	(4,001.00)
10013690.4 Laundry Income				(6,499.09)		
12/31/12	188		Laundry Income		(1,693.14)	
					(1,693.14)	(8,192.23)
10013690.5 Pop Machine Income				(857.87)	0.00	(857.87)
10013690.6 Fraud Recovery Revenue				(191.05)		
12/31/12	188		Fraud Recovery - Wisniewski		(191.05)	
					(191.05)	(382.10)
10013690.8 Health Ins. Reimb. - Retirees				(2,478.85)	0.00	(2,478.85)
10014110 Administrative Salaries				148,453.94		
12/31/12	411		To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.		(6,042.18)	
12/31/12	412		To accrue wages & related payroll benefits @ FYE 12/31/2012.		6,156.73	
12/31/12	PAY2012		Payroll Journal Entry		12,349.21	
					12,463.76	160,917.70
10014130 Legal Expense				13,605.06		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(551.25)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		1,956.16	
12/14/12	4829	V	Gockerman, Wilson		1,374.33	
					2,779.24	16,384.30
10014140 Staff Training				40.00	0.00	40.00
10014150 Travel Expense				764.51		
12/31/12	193		Travel Reimbursement - HARRG		(1,000.00)	
12/12/12	4817		Dale Priester		1,000.00	
					0.00	764.51
10014170 Accounting Fees				10,200.34		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(762.56)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		794.84	
12/06/12	4807	V	H.A.A.S., Inc.		667.44	
12/14/12	4826	V	Daniel D. Laskey Co., PC		74.00	
					773.72	10,974.06

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
10014171 Auditing			8,500.00	<u>0.00</u>	<u>8,500.00</u>
10014182 Employee Benefits - Admin			38,976.88		
12/31/12	407	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.		907.27	
12/31/12	411	To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.		(462.23)	
12/31/12	412	To accrue wages & related payroll benefits @ FYE 12/31/2012.		470.99	
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		57.60	
12/01/12	4794 V	Priority Health		1,401.46	
12/26/12	4851 V	Sun Life Financial		466.89	
				<u>2,841.98</u>	<u>41,818.86</u>
10014185 Telephone			8,256.79		
12/31/12	413	To reverse accounts payable recorded @ FYE 12/31/2011.		(212.08)	
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		747.55	
12/06/12	4799 V	AT & T Mobility		339.06	
12/14/12	4822 V	AT & T		887.45	
12/14/12	4823 V	AT & T Long Distance		58.02	
				<u>1,820.00</u>	<u>10,076.79</u>
10014190.2 Membership Dues and Fees			1,191.50	<u>0.00</u>	<u>1,191.50</u>
10014190.3 Admin Service Contracts			10,738.01		
12/31/12	413	To reverse accounts payable recorded @ FYE 12/31/2011.		(366.00)	
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		177.48	
12/14/12	4821 V	Applied Imaging		171.75	
12/14/12	4831 V	Housing Data Systems		135.00	
12/14/12	4832 V	Kushner & Company		401.49	
12/26/12	4848 V	Next IT		289.00	
				<u>808.72</u>	<u>11,546.73</u>
10014190.4 Office Supplies			6,429.03		
12/31/12	413	To reverse accounts payable recorded @ FYE 12/31/2011.		(346.54)	
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		120.70	
12/06/12	4808 V	Housing Data Systems		216.00	
12/06/12	4809 V	Jackpine Business Centers		364.63	
12/14/12	4837 V	Staples Credit Plan		485.75	
				<u>840.54</u>	<u>7,269.57</u>
10014190.5 Other Sundry-Misc.			11,270.69		
12/31/12	413	To reverse accounts payable recorded @ FYE 12/31/2011.		(1,381.19)	
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		2,398.40	
12/01/12	4793 V	Petty Cash		95.02	
12/06/12	4812	PNC Bank		327.50	
12/14/12	4825 V	Culligan Water Clinic		30.00	
12/14/12	4833	LexisNexis Screening Solutions		227.50	
12/14/12	4836 V	The Pioneer Group		252.00	
12/26/12	4843 V	Culligan Water Clinic		12.00	
				<u>1,961.23</u>	<u>13,231.92</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014210 Tenant Services - Salaries				0.00		
12/31/12	412		To accrue wages & related payroll benefits @ FYE 12/31/2012.		835.00	
					<u>835.00</u>	<u>835.00</u>
10014220 Rec., Pub., & Other Services				0.00		
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		400.00	
12/06/12	4812		PNC Bank		89.62	
12/14/12	4834		Manistee County Transportation, Inc.		40.00	
					<u>529.62</u>	<u>529.62</u>
10014221 Resident Employee Stipend				5,375.00		
12/01/12	4789	V	[REDACTED]		200.00	
12/01/12	4790	V	[REDACTED]		50.00	
12/01/12	4791	V	[REDACTED]		200.00	
12/03/12	4795		[REDACTED]		50.00	
12/03/12	4796		[REDACTED]		100.00	
12/03/12	4797		[REDACTED]		100.00	
12/31/12	4853		[REDACTED]		100.00	
12/31/12	4854		[REDACTED]		200.00	
12/31/12	4855		[REDACTED]		100.00	
					<u>1,100.00</u>	<u>6,475.00</u>
10014222 Employee Benefits - Tenant Services				0.00		
12/31/12	412		To accrue wages & related payroll benefits @ FYE 12/31/2012.		63.88	
					<u>63.88</u>	<u>63.88</u>
10014230 Contract Costs-Cable & Other				36,767.07		
12/31/12	402		To record portion of JE 387 dated 11/30/2012.		4,491.00	
12/06/12	4803	V	Charter Business		3,852.09	
					<u>8,343.09</u>	<u>45,110.16</u>
10014310 Water & Sewer				33,953.63		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(5,579.64)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		6,448.11	
12/06/12	4804	V	City of Manistee		2,492.31	
					<u>3,360.78</u>	<u>37,314.41</u>
10014320 Electricity				97,392.92		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(9,113.85)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		10,152.73	
12/14/12	4824	V	Consumers Energy		1,822.36	
					<u>2,861.24</u>	<u>100,254.16</u>
10014330 Gas				28,510.67		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(4,739.42)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		3,645.99	
12/14/12	4827	V	DTE Energy		2,689.44	
12/26/12	4844	V	DTE Energy		814.47	
					<u>2,410.48</u>	<u>30,921.15</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014410 Labor, Maintenance				128,055.23		
12/31/12	411		To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.		(2,278.42)	
12/31/12	412		To accrue wages & related payroll benefits @ FYE 12/31/2012.		5,449.00	
12/31/12	PAY2012		Payroll Journal Entry		6,874.75	
					<u>10,045.33</u>	<u>138,100.56</u>
10014420 Materials				31,918.85		
12/31/12	192		Interfund Reimbursement - DVG		(13.45)	
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(887.40)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		3,214.13	
12/01/12	4793	V	Petty Cash		43.12	
12/06/12	4798	V	Ace Hardware		351.31	
12/06/12	4800	V	Auto Value		9.79	
12/06/12	4802	V	Cadillac Plbg. & Htg. Supply Co., Inc.		42.75	
12/06/12	4805	V	Grand Rental Station		23.72	
12/06/12	4806	V	HD Supply Facilities Mtce		454.40	
12/06/12	4811	V	Olson Lumber Company		62.67	
12/06/12	4815	V	Wahr Hardware		200.18	
12/14/12	4828	V	Fastenal Company		1,262.15	
12/14/12	4830	V	HD Supply Facilities Mtce		139.94	
12/14/12	4838		State Industrial Products		178.20	
12/26/12	4842	V	Blarney Castle Fleet Program		206.33	
12/26/12	4845	V	Fastenal Company		70.78	
12/26/12	4850	V	PlumbMaster		759.27	
12/26/12	4852	V	Sunrise Supplies		487.50	
					<u>6,605.39</u>	<u>38,524.24</u>
10014430.02 Heating & Cooling Contracts				10,576.03		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(2,158.00)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		130.00	
					<u>(2,028.00)</u>	<u>8,548.03</u>
10014430.04 Elevator Contracts				14,101.14		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(790.00)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		1,324.92	
12/06/12	4813	V	Schindler Elevator Corp.		1,053.22	
					<u>1,588.14</u>	<u>15,689.28</u>
10014430.05 Landscape & Grounds Contracts				1,200.00		
					<u>0.00</u>	<u>1,200.00</u>
10014430.06 Unit Turnaround Contracts				12,055.30		
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		343.65	
12/26/12	4847		Haglund's Floor Covering, Inc.		1,171.00	
					<u>1,514.65</u>	<u>13,569.95</u>
10014430.07 Electrical Contracts				1,572.20		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(93.18)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		147.75	
12/06/12	4814	V	Top Line Electric		1,069.35	
12/14/12	4839	V	Top Line Electric		701.13	
					<u>1,825.05</u>	<u>3,397.25</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014430.08 Plumbing Contracts				2,543.52		
					0.00	2,543.52
10014430.09 Extermination Contracts				150.00		
					0.00	150.00
10014430.11 Routine Maintenance Contracts				2,502.90		
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		998.71	
					998.71	3,501.61
10014430.12 Miscellaneous Contracts				5,878.71		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(152.57)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		744.47	
12/06/12	4801		Bob's Roofing Co., Inc.		592.19	
12/06/12	4810		Manistee Ford Inc.		52.80	
12/26/12	4846		Forbes Sanitation & Excavation, Inc.		110.00	
12/26/12	4849		Parkdale Auto		156.24	
					1,503.13	7,381.84
10014431 Garbage Removal				9,423.47		
12/31/12	413		To reverse accounts payable recorded @ FYE 12/31/2011.		(468.02)	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		779.97	
12/14/12	4819	V	Allied Waste Services		784.62	
					1,096.57	10,520.04
10014433 Employee Benefits - Maint.				37,817.03		
12/31/12	403		To recognize MERS credit for M. Rybicki.		(9.98)	
12/31/12	407		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per Dec 2012 bank statement.		506.95	
12/31/12	411		To reverse wages & related payroll benefits accrued @ FYE 12/31/2011.		(174.30)	
12/31/12	412		To accrue wages & related payroll benefits @ FYE 12/31/2012.		416.85	
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		1,208.40	
12/01/12	4794	V	Priority Health		2,581.81	
12/26/12	4851	V	Sun Life Financial		145.30	
					4,675.03	42,492.06
10014434 Employee Benefits-Retirees				5,735.20		
12/17/12	4841	V	Noble Holmes		100.00	
					100.00	5,835.20
10014480 Security Contract Costs				3,235.09		
					0.00	3,235.09
10014510 Insurance				68,702.35		
12/14/12	4820	V	AmTrust North America Inc		960.00	
12/31/12	RT2	S	To record monthly insurance write off.		5,592.87	
					6,552.87	75,255.22
10014520 Payment in Lieu of Taxes				34,320.00		

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014520 Payment in Lieu of Taxes (cont.)						
12/31/12	417		To adjust PILOT to actual @ FYE 12/31/2012.		3,370.61	
12/31/12	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					<u>6,490.61</u>	<u>40,810.61</u>
10014550 Compensated Absences				0.00		
12/31/12	410		To adjust accrued compensated absences to actual @ FYE 12/31/2012.		3,194.62	
					<u>3,194.62</u>	<u>3,194.62</u>
10014570 Collection Losses				0.00		
12/31/12	399		To record TAR write offs per board resolution 2012-29 dated 12/19/2012.		18,118.08	
12/31/12	401		To adjust allowance for doubtful accounts to actual @ FYE 12/31/2012.		2,385.36	
					<u>20,503.44</u>	<u>20,503.44</u>
10014580 Interest Expense				71,173.68		
12/01/12	4792	V	Oswego Comm. Bank		6,445.85	
					<u>6,445.85</u>	<u>77,619.53</u>
10014590 Other General Expense				107.77		
					<u>0.00</u>	<u>107.77</u>
10014610.3 Extraordinary Maint-Contract Costs				1,418.47		
					<u>0.00</u>	<u>1,418.47</u>
10014620.3 Casualty Losses-Contract Costs				3,260.08		
					<u>0.00</u>	<u>3,260.08</u>
10014620.4 Insurance Proceeds				(2,260.08)		
					<u>0.00</u>	<u>(2,260.08)</u>
10014800 Depreciation - Current Year				323,400.00		
12/31/12	419		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		(8,180.91)	
12/31/12	A3	S	To record estimated monthly depreciation expense.		29,400.00	
					<u>21,219.09</u>	<u>344,619.09</u>
10017510 Principal Payments - EPC				7,765.50		
12/01/12	4792	V	Oswego Comm. Bank		891.42	
					<u>891.42</u>	<u>8,656.92</u>
10017520 Replacement of Equipment				4,460.00		
					<u>0.00</u>	<u>4,460.00</u>
10017530 Cash Proceeds-Sale of Equipment				(4,001.00)		
					<u>0.00</u>	<u>(4,001.00)</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	10017590		Operating Expenditures-Contra	(8,224.50)		
12/01/12	4792	V	Oswego Comm. Bank		(891.42)	
					<u>(891.42)</u>	<u>(9,115.92)</u>
	10019996		Actual Unit Months for REAC submission	2,314.00		
12/31/12	RT1	S	To record actual units leased for REAC reporting purposes.		213.00	
					<u>213.00</u>	<u>2,527.00</u>
	10019997		Actual Unit Months - Contra	(2,314.00)		
12/31/12	RT1	S	To record actual units leased for REAC reporting purposes.		(213.00)	
					<u>(213.00)</u>	<u>(2,527.00)</u>
	10019998		Unit Months - Memorandum	2,354.00		
12/31/12	A1	S	To record unit months for PUM calculation.		214.00	
					<u>214.00</u>	<u>2,568.00</u>
	10019999		Unit Months - Contra	(2,354.00)		
12/31/12	A1	S	To record unit months for PUM calculation.		(214.00)	
					<u>(214.00)</u>	<u>(2,568.00)</u>
	10093401.1		Operating Grants	(1,766.02)		
					<u>0.00</u>	<u>(1,766.02)</u>
	10093401.3		Capital Grants	(9,703.66)		
					<u>0.00</u>	<u>(9,703.66)</u>
	10094190.5		Other Sundry-Misc.	676.72		
					<u>0.00</u>	<u>676.72</u>
	10094420		Materials	1,089.30		
					<u>0.00</u>	<u>1,089.30</u>
	10094800		Depreciation - Current Year	0.00		
12/31/12	419		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		7,946.78	
					<u>7,946.78</u>	<u>7,946.78</u>
	10103401.1		Operating Grants	(16,388.68)		
12/31/12	191		501-10 CFP Grant		(4,650.00)	
					<u>(4,650.00)</u>	<u>(21,038.68)</u>
	10103401.3		Capital Grants	(14,099.35)		
12/31/12	190		501-10 CFP Grant		(358.72)	
					<u>(358.72)</u>	<u>(14,458.07)</u>
	10104190.1		Publications	432.48		
					<u>0.00</u>	<u>432.48</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
		10104190.3 Administrative Service Contracts	9,957.95		
				0.00	9,957.95
		10104190.5 Other Sundry-Misc.	5,998.25		
				0.00	5,998.25
		10104430.12 Miscellaneous Contracts	0.00		
12/14/12	4818	Affordable Quality Construction		4,650.00	
				4,650.00	4,650.00
		10104800 Depreciation - Current Year	0.00		
12/31/12	419	To adjust accumulated depreciation to actual @ FYE 12/31/2012.		2,478.09	
				2,478.09	2,478.09
		10113401.3 Capital Grants	(9,283.32)		
				0.00	(9,283.32)
		10114800 Depreciation-Current Year	0.00		
12/31/12	419	To adjust accumulated depreciation to actual @ FYE 12/31/2012.		268.06	
				268.06	268.06
		10123401.1 Operating Grants	0.00		
12/31/12	415	To record 501-12 CFP receivable @ FYE 12/31/2012.		(2,061.25)	
				(2,061.25)	(2,061.25)
		10124190.5 Other Sundry-Misc.	0.00		
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		2,061.25	
				2,061.25	2,061.25
		15091406 To Operations	40,000.00		
				0.00	40,000.00
		15091408 Management Improvements	25,405.75		
				0.00	25,405.75
		15091410 Administration	1,170.00		
				0.00	1,170.00
		15091410.05 Salary & Benefits - Staff	49,847.57		
				0.00	49,847.57
		15091430.99 A & E Fees - Soft Costs	10,227.50		
				0.00	10,227.50
		15091460 Dwelling Structures	253.68		

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	15091460	Dwelling Structures (cont.)		<u>0.00</u>	<u>253.68</u>
	15091460.23	Modernize Boiler Systems	44,816.00	<u>0.00</u>	<u>44,816.00</u>
	15091460.24	New Kickplates/Doors-CT Elevator	11,929.00	<u>0.00</u>	<u>11,929.00</u>
	15091460.99	Dwelling Structures - Soft Costs	13,140.90	<u>0.00</u>	<u>13,140.90</u>
	15091465	Dwelling Equipment	1,614.96	<u>0.00</u>	<u>1,614.96</u>
	15091465.99	Dwelling Equipment - Soft Costs	1,472.92	<u>0.00</u>	<u>1,472.92</u>
	15091475	Nondwelling Equipment	5,695.98	<u>0.00</u>	<u>5,695.98</u>
	15091475.99	Nondwelling Equipment-Soft Costs	1,119.02	<u>0.00</u>	<u>1,119.02</u>
	15091499	Development Activities	39,142.72	<u>0.00</u>	<u>39,142.72</u>
	15091600	CFP Funding	245,836.00	<u>0.00</u>	<u>245,836.00</u>
	15091699	CFP Funding - Contra	(245,836.00)	<u>0.00</u>	<u>(245,836.00)</u>
	15099800	CFP Cost - Contra	(245,836.00)	<u>0.00</u>	<u>(245,836.00)</u>
	15101406	Operations	40,000.00	<u>0.00</u>	<u>40,000.00</u>
	15101408	Management Training	38,968.93	<u>0.00</u>	<u>38,968.93</u>
	15101430.01	A & E Fees	3,680.00	<u>0.00</u>	<u>3,680.00</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	15101430.99		A & E Fees - Soft Costs	5,461.33		
					0.00	5,461.33
	15101460.23		Modernize Boiler Rooms	24,544.00		
					0.00	24,544.00
	15101460.99		Dwelling Structures-Soft Costs	1,999.95		
12/14/12	4818		Affordable Quality Construction		4,650.00	
					4,650.00	6,649.95
	15101465		Dwelling Equipment	3,345.00		
					0.00	3,345.00
	15101475		Nondwelling Equipment	7,074.35		
12/06/12	4809	V	Jackpine Business Centers		358.72	
					358.72	7,433.07
	15101475.99		Nondwelling Equipment-Soft Costs	147.00		
					0.00	147.00
	15101600		CFP Funding	125,220.56		
12/31/12	190		501-10 CFP Grant		358.72	
12/31/12	191		501-10 CFP Grant		4,650.00	
					5,008.72	130,229.28
	15101699		CFP Funding - Contra	(125,220.56)		
12/31/12	190		501-10 CFP Grant		(358.72)	
12/31/12	191		501-10 CFP Grant		(4,650.00)	
					(5,008.72)	(130,229.28)
	15109800		CFP Cost - Contra	(125,220.56)		
12/06/12	4809	V	Jackpine Business Centers		(358.72)	
12/14/12	4818		Affordable Quality Construction		(4,650.00)	
					(5,008.72)	(130,229.28)
	15111406		Operations	40,000.00		
					0.00	40,000.00
	15111430		A & E Fees	4,750.00		
					0.00	4,750.00
	15111460		Dwelling Structures	4,533.32		
					0.00	4,533.32
	15111600		CFP Funding	49,283.32		
					0.00	49,283.32

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	15111699		CFP Funding - Contra	(49,283.32)	<u>0.00</u>	<u>(49,283.32)</u>
	15119800		CFP Cost - Contra	(49,283.32)	<u>0.00</u>	<u>(49,283.32)</u>
	15121430.99		A & E Fees - Soft Costs	0.00		
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		<u>2,061.25</u>	<u>2,061.25</u>
	15121600		CFP Funding	0.00		
12/31/12	415		To record 501-12 CFP receivable @ FYE 12/31/2012.		<u>2,061.25</u>	<u>2,061.25</u>
	15121699		CFP Funding - Contra	0.00		
12/31/12	415		To record 501-12 CFP receivable @ FYE 12/31/2012.		<u>(2,061.25)</u>	<u>(2,061.25)</u>
	15129800		CFP Cost - Contra	0.00		
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		<u>(2,061.25)</u>	<u>(2,061.25)</u>
Current Profit/(Loss)					<u>(21,407.15)</u>	
YTD Profit/(Loss)					<u>(151,886.84)</u>	
Number of Transactions				261		
The General Ledger is in balance						<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number: 851620
Statement Ending date: 12/31/12
Checkbook Name: NOW Account

General Ledger

Balance per General Ledger (Account 10011111.2) at 12/01/12	423,044.14
Activity for the month:	
Total Debits (Deposits and Credit Memos)	132,203.14
Total Credits (Checks and Debit Memos)	<u>-109,943.80</u>
Unreconciled General Ledger Balance at 12/31/12	<u>445,303.48</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 12/31/12	<u><u>445,303.48</u></u>

Bank

Balance per Bank Statement at 12/31/12	452,663.33
Total Additions (Deposits and Credit Memos in transit)	625.00
Total Subtractions (Checks and Debit Memos in transit)	-7,984.85
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 12/31/12	<u><u>445,303.48</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

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

Statement Summary

Beginning Balance				425,981.95
Deposits and Credit Memos				
188	12/31/12	10011122	December Cash Receipts	58,010.40
189	12/31/12	10013401.2	Operating Subsidy	67,447.50
190	12/31/12	10103401.3	501-10 CFP Grant	358.72
191	12/31/12	10103401.1	501-10 CFP Grant	4,650.00
192	12/31/12	10011129.3	Interfund Reimbursement - DVG	13.45
193	12/31/12	10014150	Travel Reimbursement - HARRG	1,000.00
194	12/31/12	10013610	NOW Interest	0.16
195	12/31/12	10013610	REPO Interest	97.91
181	11/30/12	10011122	November Cash Receipts	2,495.00
181	11/30/12	10011122	November Cash Receipts	4,001.00
			Total	<u>138,074.14</u>

Checks and Debit Memos

397	12/31/12	10011122	To record charges to tenants per Dec 2012 MSO.	(309.00)
404	12/31/12	20014590	To record purchase of gift cards for employees to be reimbursed by	(625.00)
407	12/31/12	10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY	(4,856.76)
408	12/31/12	10012117.8	To record Informatix MiSDU debits per Dec 2012 bank statement.	(35.40)
409	12/31/12	10012117.5	To record MERS debit per Dec 2012 bank statement.	(888.80)
4718	11/01/12	10014221	██████████	(50.00)
4733	11/01/12	10012114	██████████	(49.00)
4779	11/21/12	10011122	██████████	(203.00)
4780	11/21/12	10011122	██████████	(278.00)
4782	11/29/12	10014190.3	CDM Mobile Shredding Inc	(45.00)
4783	11/29/12	10014320	Consumers Energy	(6,486.48)
4784	11/29/12	10014330	DTE Energy	(607.95)
4785	11/29/12	10014420	Fastenal Company	(82.38)
4786	11/29/12	10014430.08	Forbes Sanitation & Excavation, Inc.	(435.00)
4787	11/29/12	10014420	GT Tire & Wheel of Manistee	(650.00)
4788	11/29/12	10014190.3	Next IT	(289.00)
4789	12/01/12	10014221	██████████	(200.00)
4790	12/01/12	10014221	██████████	(50.00)
4791	12/01/12	10014221	██████████	(200.00)
4792	12/01/12	10012131	Oswego Comm. Bank	(7,337.27)
4793	12/01/12	10014190.5	Petty Cash	(138.14)
4794	12/01/12	10014182	Priority Health	(4,304.10)
4795	12/03/12	10014221	██████████	(50.00)
4796	12/03/12	10014221	██████████	(100.00)
4797	12/03/12	10014221	██████████	(100.00)
4798	12/06/12	10014420	Ace Hardware	(351.31)
4799	12/06/12	10014185	AT & T Mobility	(339.06)
4800	12/06/12	10014420	Auto Value	(9.79)
4801	12/06/12	10014430.12	Bob's Roofing Co., Inc.	(592.19)
4802	12/06/12	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	(42.75)
4803	12/06/12	10014230	Charter Business	(3,852.09)
4804	12/06/12	10014310	City of Manistee	(2,492.31)
4805	12/06/12	10014420	Grand Rental Station	(23.72)
4806	12/06/12	10014420	HD Supply Facilities Mtce	(454.40)
4807	12/06/12	10014170	H.A.A.S., Inc.	(667.44)
4808	12/06/12	10014190.4	Housing Data Systems	(216.00)
4809	12/06/12	10014190.4	Jackpine Business Centers	(723.35)
4810	12/06/12	10014430.12	Manistee Ford Inc.	(52.80)
4811	12/06/12	10014420	Olson Lumber Company	(62.67)
4812	12/06/12	10014190.5	PNC Bank	(417.12)
4813	12/06/12	10014430.04	Schindler Elevator Corp.	(1,053.22)
4814	12/06/12	10014430.07	Top Line Electric	(1,069.35)
4815	12/06/12	10014420	Wahr Hardware	(200.18)
4816	12/10/12	10012137	City of Manistee	(38,412.64)
4817	12/12/12	10014150	Dale Priester	(1,000.00)
4818	12/14/12	10104430.12	Affordable Quality Construction	(4,650.00)
4819	12/14/12	10014431	Allied Waste Services	(784.62)
4820	12/14/12	10014510	AmTrust North America Inc	(960.00)

**Manistee Housing Commission
Bank Reconciliation Worksheet**

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

4821	12/14/12	10014190.3	Applied Imaging	(171.75)
4822	12/14/12	10014185	AT & T	(887.45)
4823	12/14/12	10014185	AT & T Long Distance	(58.02)
4824	12/14/12	10014320	Consumers Energy	(1,822.36)
4825	12/14/12	10014190.5	Culligan Water Clinic	(30.00)
4827	12/14/12	10014330	DTE Energy	(2,689.44)
4828	12/14/12	10014420	Fastenal Company	(1,262.15)
4830	12/14/12	10014420	HD Supply Facilities Mtce	(139.94)
4831	12/14/12	10014190.3	Housing Data Systems	(135.00)
4832	12/14/12	10014190.3	Kushner & Company	(401.49)
4833	12/14/12	10014190.5	LexisNexis Screening Solutions	(227.50)
4834	12/14/12	10014220	Manistee County Transportation, Inc.	(40.00)
4835	12/14/12	10011122	██████████	(237.00)
4836	12/14/12	10014190.5	The Pioneer Group	(252.00)
4837	12/14/12	10014190.4	Staples Credit Plan	(485.75)
4838	12/14/12	10014420	State Industrial Products	(178.20)
4839	12/14/12	10014430.07	Top Line Electric	(701.13)
4840	12/17/12	10012114	██████████	(164.00)
4841	12/17/12	10014434	Noble Holmes	(100.00)
4849	12/26/12	10014430.12	Parkdale Auto	(156.24)
4853	12/31/12	10014221	██████████	(100.00)
12343	12/05/12	10012117.10	United Way	(20.00)
12344	12/05/12	10014410	Anthony Mastrapasqua	(675.63)
12345	12/05/12	10014410	Kevin Helminiak	(1,132.32)
12346	12/05/12	10014110	Clinton E. Copus II	(1,916.39)
12348	12/05/12	10014110	Lorna J. Perski	(1,193.47)
12349	12/05/12	10014110	Beverly A. Pahoski	(734.48)
12350	12/05/12	10014410	Robert Krolczyk	(726.99)
12351	12/05/12	10012117.6	United Steel Workers	(2.00)
12352	12/05/12	10011111.3	West Shore Bank	(153.85)
12353	12/19/12	10014410	Anthony Mastrapasqua	(813.00)
12353	12/05/12	10014110	Rebecca Day	(541.48)
12354	12/19/12	10014410	Kevin Helminiak	(1,048.84)
12355	12/19/12	10014110	Clinton E. Copus II	(1,916.40)
12356	12/19/12	10014110	Rebecca Day	(539.00)
12357	12/19/12	10014110	Lorna J. Perski	(1,193.48)
12358	12/19/12	10014110	Beverly A. Pahoski	(739.48)
12359	12/19/12	10014410	Robert Krolczyk	(749.22)
12360	12/19/12	10012117.9	United Steel Workers	(106.17)
12361	12/19/12	10011111.3	West Shore Bank	(153.85)
			Total	<u>(111,392.76)</u>

Ending Balance 452,663.33

Bank Summary

Ending Bank Balance 452,663.33

Deposits and Credit Memos in transit

422	12/31/12	10011129.3	To record deposit in transit.	625.00
			Total	<u>625.00</u>

Checks and Debit Memos in transit

4657	10/01/12	10012114	██████████	58.00
4720	11/01/12	10014221	██████████	200.00
4826	12/14/12	10014170	Daniel D. Laskey Co., PC	74.00
4829	12/14/12	10014130	Gockerman, Wilson	1,374.33
4842	12/26/12	10014420	Blarney Castle Fleet Program	206.33
4843	12/26/12	10014190.5	Culligan Water Clinic	12.00
4844	12/26/12	10014330	DTE Energy	814.47
4845	12/26/12	10014420	Fastenal Company	70.78
4846	12/26/12	10014430.12	Forbes Sanitation & Excavation, Inc.	110.00
4847	12/26/12	10014430.06	Haglund's Floor Covering, Inc.	1,171.00
4848	12/26/12	10014190.3	Next IT	289.00
4850	12/26/12	10014420	PlumbMaster	759.27

**Manistee Housing Commission
Bank Reconciliation Worksheet**

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

4851	12/26/12	10014182	Sun Life Financial	2,058.17
4852	12/26/12	10014420	Sunrise Supplies	487.50
4854	12/31/12	10014221	██████████	200.00
4855	12/31/12	10014221	██████████ ██████████	100.00
Total				<u>(7,984.85)</u>

Ending Balance 445,303.48

Book Summary

G/L account: 10011111.2
G/L journal: Journal Entry
G/L period: 12/31/12

Total Adjustments: 0.00

Ending Balance 445,303.48

**Manistee Housing Commission
Bank Reconciliation Transmittal**

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

General Ledger

Balance per General Ledger (Account 10011111.3) at 12/01/12	11,504.11
Activity for the month:	
Total Debits (Deposits and Credit Memos)	308.19
Total Credits (Checks and Debit Memos)	<u>-162.65</u>
Unreconciled General Ledger Balance at 12/31/12	<u>11,649.65</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 12/31/12	<u><u>11,649.65</u></u>

Bank

Balance per Bank Statement at 12/31/12	11,649.65
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 12/31/12	<u><u>11,649.65</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/12

Statement Ending date: 12/31/12

Checkbook Name: HRA Account

Statement Summary

Beginning Balance					11,504.11
Deposits and Credit Memos					
12352	12/05/12		West Shore Bank		153.85
12361	12/19/12		West Shore Bank		153.85
196	12/31/12	10013610	HRA Interest		0.49
			Total		<u>308.19</u>
Checks and Debit Memos					
421	12/31/12	10012117.12	To record HRA transactions per Dec 2012 bank statement.		(162.65)
			Total		<u>(162.65)</u>
Ending Balance					<u><u>11,649.65</u></u>

Bank Summary

Ending Bank Balance					<u>11,649.65</u>
Ending Balance					<u><u>11,649.65</u></u>

Book Summary

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

Total Adjustments: 0.00

Ending Balance 11,649.65

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

To the Board of Directors
And Management

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

Enclosed are the following reports for the month ending December 31, 2012. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

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

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

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of December 31, 2012**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA \$ 60,587.37

Total Cash 60,587.37

Receivables

1122 - Tenants Accounts Receivable 4,158.41

1122.1 - Allowance for Doubtful Accounts (4,158.41)

Total Receivables 0.00

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

Total Prepaid Expenses & Other Assets 0.00

Total Current Assets 60,587.37

CAPITAL ASSETS

Land, Structures & Equipment

1400.7 - Buildings 364,363.29

1400.98 - Accumulated Depreciation-DVG (46,406.11)

Total Land, Structures & Equipment 317,957.18

TOTAL CAPITAL ASSETS 317,957.18

TOTAL ASSETS \$ 378,544.55

**Manistee Housing Commission
Domestic Violence Grant
Balance Sheet
As of December 31, 2012**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 453.84
2114 - Tenant Security Deposits	<u>1,582.00</u>
Total Accounts Payable	2,035.84

Accrued Liabilities

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

Total Current Liabilities 502,035.84

Non Current Liabilities

Total Non Current Liabilities 0.00

Deferred Credits

2240 - Tenants Prepaid Rent	<u>600.00</u>
Total Deferred Credits	600.00

TOTAL LIABILITIES/DEFERRED CREDITS 502,635.84

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	61,556.39
2806.4 - Invested in Capital Assets-DVG	(182,042.82)
Current Year Profit(Loss)	<u>(3,604.86)</u>
Total Unreserved Fund Balance	(124,091.29)

TOTAL EQUITY (124,091.29)

TOTAL LIABILITIES/EQUITY \$ 378,544.55

**Manistee Housing Commission
Domestic Violence Grant
Income & Expense Statement
For the 1 Month and 12 Months Ended December 31, 2012**

	1 Month Ended	12 Months Ended
	<u>December 31, 2012</u>	<u>December 31, 2012</u>
Operating Income		
3110 - Dwelling Rental	1,180.00	11,397.08
3610 - Interest Income-Gen. Fund	0.00	68.82
3690 - Tenant Income	0.00	4,383.41
Total Operating Income	1,180.00	15,849.31
Operating Expenses		
Administration		
4170 - Accounting Fees	129.60	1,528.80
4190.5 - Other Sundry-Misc.	39.52	39.52
Total Administration	169.12	1,568.32
Ordinary Maint. & Operation		
4420 - Materials	(4.10)	762.65
4430.02 - Heating & Cooling Contracts	(224.85)	0.00
4430.06 - Unit Turnaround Contracts	(4,159.00)	0.00
4430.12 - Miscellaneous Contracts	(1,153.53)	208.00
Total Ordinary Maint. & Oper.	(5,541.48)	970.65
General Expense		
4570 - Collection Losses	6,314.77	6,314.77
4590 - Other General Expense	972.57	1,215.33
Total General Expense	7,287.34	7,530.10
Depreciation Expense		
4800 - Depreciation - Current Year	860.10	9,385.10
Total Depreciation Expense	860.10	9,385.10
Capital Expenditures		
7540 - Betterments and Additions	5,658.52	5,658.52
7590 - Operating Expenditures-Contra	(5,658.52)	(5,658.52)
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	2,775.08	19,454.17
Net Income/(Loss)	(6,393.50)	121.72

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/05/12	2452	20012119.3	Manistee Hsg Commission	13.45	13.45
12/05/12	2453	20014420	Wahr Hardware	33.68	33.68
12/05/12	2454	20011400.7	ACE Hardware	159.99	
12/05/12	2454	20017540	ACE Hardware	159.99	
12/05/12	2454	20017590	ACE Hardware	(159.99)	159.99
12/05/12	2455	20014590	City of Manistee	25.05	25.05
12/05/12	2456	20014590	Consumers Energy	16.55	16.55
12/05/12	2457	20014420	Cadillac Plumbing & Heating Supply	71.77	71.77
12/05/12	2458	20014170	H.A.A.S., Inc.	124.80	124.80
12/05/12	2459	20014590	Consumers Energy	19.01	19.01
12/05/12	2460	20014590	DTE Energy	60.44	60.44
12/28/12	2461	20012119.3	Manistee Hsg Commission	625.00	625.00
12/31/12	MI078	20011111	Checks 2452 - 2461	(1,149.74)	<u>(1,149.74)</u>
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 1,309.73 Total Credits 1,309.73 A/C Hash Total 260183250.300

Number of Transactions 13

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/12	122	20011111	December Cash Receipts	2,096.00	
12/31/12	122	20011122	December TAR Collections	(1,780.00)	
12/31/12	122	20012114	Tenant Security Deposits	(316.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 2,096.00 Total Credits 2,096.00 A/C Hash Total 60034347.000

Number of Transactions 3

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

Date	Reference	Account	Description	Amount	Reference Total
12/31/12	316	20011400.7	To reclassify expenses.	5,498.53	
12/31/12	316	20014420	To reclassify expenses.	(123.00)	
12/31/12	316	20014430.06	To reclassify expenses.	(4,159.00)	
12/31/12	316	20014430.12	To reclassify expenses.	(1,216.53)	
12/31/12	316	20017540	To reclassify expenses.	5,498.53	
12/31/12	316	20017590	To reclassify expenses.	(5,498.53)	
12/31/12	317	20011122	To record charges to tenants per Dec 2012 MSO.	1,180.00	
12/31/12	317	20013110	To record charges to tenants per Dec 2012 MSO.	(1,180.00)	
12/31/12	318	20011122	To record TAR write offs per board resolution #2012-29 dated 12/19/2012.	(2,156.36)	
12/31/12	318	20014570	To record TAR write offs per board resolution #2012-29 dated 12/19/2012.	2,156.36	
12/31/12	319	20012111	To reverse accounts payable recorded @ FYE 12/31/2012.	344.85	
12/31/12	319	20014170	To reverse accounts payable recorded @ FYE 12/31/2012.	(120.00)	
12/31/12	319	20014430.02	To reverse accounts payable recorded @ FYE 12/31/2012.	(224.85)	
12/31/12	320	20012111	To record accounts payable @ FYE 12/31/2012.	(453.84)	
12/31/12	320	20014170	To record accounts payable @ FYE 12/31/2012.	124.80	
12/31/12	320	20014190.5	To record accounts payable @ FYE 12/31/2012.	39.52	
12/31/12	320	20014430.12	To record accounts payable @ FYE 12/31/2012.	63.00	
12/31/12	320	20014590	To record accounts payable @ FYE 12/31/2012.	226.52	
12/31/12	321	20011400.98	To adjust accumulated depreciation to actual @ FYE 12/31/2012.	(85.10)	
12/31/12	321	20014800	To adjust accumulated depreciation to actual @ FYE 12/31/2012.	85.10	
12/31/12	322	20012806	To adjust equity per GASB 34 @ FYE 12/31/2012.	(3,726.58)	
12/31/12	322	20012806.4	To adjust equity per GASB 34 @ FYE 12/31/2012.	3,726.58	
12/31/12	323	20011122	To record tenants prepaid rent @ FYE 12/31/2012.	600.00	
12/31/12	323	20012240	To record tenants prepaid rent @ FYE 12/31/2012.	(600.00)	
12/31/12	324	20011122.1	To record allowance for doubtful accounts @ FYE 12/31/2012.	(4,158.41)	
12/31/12	324	20014570	To record allowance for doubtful accounts @ FYE 12/31/2012.	4,158.41	
12/31/12	A1	20011400.98	To record estimated depreciation expense.	(775.00)	
12/31/12	A1	20014800	To record estimated depreciation expense.	775.00	
12/31/12	RT1	20019996	To record units leased.	3.00	
12/31/12	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 24,480.20 Total Credits 24,480.20 A/C Hash Total 600416998.980
 Number of Transactions 30

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
20011111 Cash - MSHDA				59,641.11		
12/31/12	122		December Cash Receipts		2,096.00	
12/31/12	MI078		Checks 2452 - 2461		(1,149.74)	
					<u>946.26</u>	<u>60,587.37</u>
20011122 Tenants Accounts Receivable				6,314.77		
12/31/12	122		December TAR Collections		(1,780.00)	
12/31/12	317		To record charges to tenants per Dec 2012 MSO.		1,180.00	
12/31/12	318		To record TAR write offs per board resolution #2012-29 dated 12/19/2012.		(2,156.36)	
12/31/12	323		To record tenants prepaid rent @ FYE 12/31/2012.		600.00	
					<u>(2,156.36)</u>	<u>4,158.41</u>
20011122.1 Allowance for Doubtful Accounts-A/R				0.00		
12/31/12	324		To record allowance for doubtful accounts @ FYE 12/31/2012.		(4,158.41)	
					<u>(4,158.41)</u>	<u>(4,158.41)</u>
20011400.7 Buildings				358,704.77		
12/31/12	316		To reclassify expenses.		5,498.53	
12/05/12	2454		ACE Hardware		159.99	
					<u>5,658.52</u>	<u>364,363.29</u>
20011400.98 Accumulated Depreciation-DVG				(45,546.01)		
12/31/12	321		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		(85.10)	
12/31/12	A1 S		To record estimated depreciation expense.		(775.00)	
					<u>(860.10)</u>	<u>(46,406.11)</u>
20012111 Vendors & Contractors				(344.85)		
12/31/12	319		To reverse accounts payable recorded @ FYE 12/31/2012.		344.85	
12/31/12	320		To record accounts payable @ FYE 12/31/2012.		(453.84)	
					<u>(108.99)</u>	<u>(453.84)</u>
20012114 Tenant Security Deposits				(1,266.00)		
12/31/12	122		Tenant Security Deposits		(316.00)	
					<u>(316.00)</u>	<u>(1,582.00)</u>
20012119.3 Accounts Payable - P/H				0.00		
12/31/12	192		Interfund Reimbursement - DVG		(13.45)	
12/31/12	404		To record purchase of gift cards for employees to be reimbursed by DVG.		(625.00)	
12/05/12	2452 V		Manistee Hsg Commission		13.45	
12/28/12	2461 V		Manistee Hsg Commission		625.00	
					<u>0.00</u>	<u>0.00</u>
20012130 Forgivable Note - MSHDA				(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
20012240 Tenants Prepaid Rent				0.00		
12/31/12	323		To record tenants prepaid rent @ FYE 12/31/2012.		(600.00)	

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
20012240 Tenants Prepaid Rent (cont.)				<u>(600.00)</u>	<u>(600.00)</u>
20012806 Unrestricted Net Assets			(57,829.81)		
12/31/12	322	To adjust equity per GASB 34 @ FYE 12/31/2012.		<u>(3,726.58)</u>	
				<u>(3,726.58)</u>	<u>(61,556.39)</u>
20012806.4 Invested in Capital Assets-DVG			178,316.24		
12/31/12	322	To adjust equity per GASB 34 @ FYE 12/31/2012.		<u>3,726.58</u>	
				<u>3,726.58</u>	<u>182,042.82</u>
20013110 Dwelling Rental			(10,217.08)		
12/31/12	317	To record charges to tenants per Dec 2012 MSO.		<u>(1,180.00)</u>	
				<u>(1,180.00)</u>	<u>(11,397.08)</u>
20013610 Interest Income			(68.82)		
				<u>0.00</u>	<u>(68.82)</u>
20013690 Tenant Income			(4,383.41)		
				<u>0.00</u>	<u>(4,383.41)</u>
20014170 Accounting Fees			1,399.20		
12/31/12	319	To reverse accounts payable recorded @ FYE 12/31/2012.		(120.00)	
12/31/12	320	To record accounts payable @ FYE 12/31/2012.		124.80	
12/05/12	2458 V	H.A.A.S., Inc.		124.80	
				<u>129.60</u>	<u>1,528.80</u>
20014190.5 Other Sundry-Misc.			0.00		
12/31/12	320	To record accounts payable @ FYE 12/31/2012.		39.52	
				<u>39.52</u>	<u>39.52</u>
20014420 Materials			766.75		
12/31/12	192	Interfund Reimbursement - DVG		13.45	
12/31/12	316	To reclassify expenses.		(123.00)	
12/05/12	2453 V	Wahr Hardware		33.68	
12/05/12	2457	Cadillac Plumbing & Heating Supply		71.77	
				<u>(4.10)</u>	<u>762.65</u>
20014430.02 Heating & Cooling Contracts			224.85		
12/31/12	319	To reverse accounts payable recorded @ FYE 12/31/2012.		(224.85)	
				<u>(224.85)</u>	<u>0.00</u>
20014430.06 Unit Turnaround Contracts			4,159.00		
12/31/12	316	To reclassify expenses.		(4,159.00)	
				<u>(4,159.00)</u>	<u>0.00</u>
20014430.12 Miscellaneous Contracts			1,361.53		
12/31/12	316	To reclassify expenses.		(1,216.53)	
12/31/12	320	To record accounts payable @ FYE 12/31/2012.		63.00	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
20014430.12 Miscellaneous Contracts (cont.)					<u>(1,153.53)</u>	<u>208.00</u>
20014570 Collection Losses				0.00		
12/31/12	318		To record TAR write offs per board resolution #2012-29 dated 12/19/2012.		2,156.36	
12/31/12	324		To record allowance for doubtful accounts @ FYE 12/31/2012.		<u>4,158.41</u>	
					<u>6,314.77</u>	<u>6,314.77</u>
20014590 General Expense				242.76		
12/31/12	320		To record accounts payable @ FYE 12/31/2012.		226.52	
12/31/12	404		To record purchase of gift cards for employees to be reimbursed by DVG.		625.00	
12/05/12	2455		City of Manistee		25.05	
12/05/12	2456		Consumers Energy		16.55	
12/05/12	2459		Consumers Energy		19.01	
12/05/12	2460		DTE Energy		60.44	
					<u>972.57</u>	<u>1,215.33</u>
20014800 Depreciation - Current Year				8,525.00		
12/31/12	321		To adjust accumulated depreciation to actual @ FYE 12/31/2012.		85.10	
12/31/12	A1	S	To record estimated depreciation expense.		<u>775.00</u>	
					<u>860.10</u>	<u>9,385.10</u>
20017540 Betterments and Additions				0.00		
12/31/12	316		To reclassify expenses.		5,498.53	
12/05/12	2454		ACE Hardware		159.99	
					<u>5,658.52</u>	<u>5,658.52</u>
20017590 Operating Expenditures-Contra				0.00		
12/31/12	316		To reclassify expenses.		(5,498.53)	
12/05/12	2454		ACE Hardware		(159.99)	
					<u>(5,658.52)</u>	<u>(5,658.52)</u>
20019996 Actual Unit Months for REAC Submission				28.00		
12/31/12	RT1	S	To record units leased.		3.00	
					<u>3.00</u>	<u>31.00</u>
20019997 Actual Unit Months - Contra				(28.00)		
12/31/12	RT1	S	To record units leased.		(3.00)	
					<u>(3.00)</u>	<u>(31.00)</u>
Current Profit/(Loss)					<u>(1,595.08)</u>	
			YTD Profit/(Loss)			<u>(3,604.86)</u>
Number of Transactions						50
			The General Ledger is in balance			<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

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Page 1

Account Number:

Statement Ending date: 12/31/12

Checkbook Name: Business Money Market Plus

General Ledger

Balance per General Ledger (Account 20011111) at 12/01/12	59,641.11
Activity for the month:	
Total Debits (Deposits and Credit Memos)	2,096.00
Total Credits (Checks and Debit Memos)	-1,149.74
Unreconciled General Ledger Balance at 12/31/12	<u>60,587.37</u>
Adjustments and Other Bank Items	0.00
Reconciled General Ledger Balance at 12/31/12	<u><u>60,587.37</u></u>

Bank

Balance per Bank Statement at 12/31/12	60,612.37
Total Additions (Deposits and Credit Memos in transit)	600.00
Total Subtractions (Checks and Debit Memos in transit)	-625.00
Total Bank Errors	0.00
Bank Balance Adjusted at 12/31/12	<u><u>60,587.37</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/12
 Statement Ending date: 12/31/12
 Checkbook Name: Business Money Market Plus

Statement Summary

Beginning Balance				59,641.11
Deposits and Credit Memos				
122	12/31/12	20011122	December Cash Receipts	1,496.00
			Total	<u>1,496.00</u>
Checks and Debit Memos				
2452	12/05/12	20012119.3	Manistee Hsg Commission	(13.45)
2453	12/05/12	20014420	Wahr Hardware	(33.68)
2454	12/05/12	20011400.7	ACE Hardware	(159.99)
2455	12/05/12	20014590	City of Manistee	(25.05)
2456	12/05/12	20014590	Consumers Energy	(16.55)
2457	12/05/12	20014420	Cadillac Plumbing & Heating Supply	(71.77)
2458	12/05/12	20014170	H.A.A.S., Inc.	(124.80)
2459	12/05/12	20014590	Consumers Energy	(19.01)
2460	12/05/12	20014590	DTE Energy	(60.44)
			Total	<u>(524.74)</u>
Ending Balance				<u><u>60,612.37</u></u>

Bank Summary

Ending Bank Balance				60,612.37
Deposits and Credit Memos in transit				
122	12/31/12	20011122	December Cash Receipts	600.00
			Total	<u>600.00</u>
Checks and Debit Memos in transit				
2461	12/28/12	20012119.3	Manistee Hsg Commission	625.00
			Total	<u>(625.00)</u>
Ending Balance				<u><u>60,587.37</u></u>

Book Summary

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 12/31/12				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>60,587.37</u></u>



U. S. Department of Housing and Urban Development
 OFFICE OF PUBLIC AND INDIAN HOUSING
 REAL ESTATE ASSESSMENT CENTER

Report Date: 4/9/2012

Public Housing Assessment System (PHAS) Score Report for Interim Rule

PHA Code:	MI078
PHA Name:	Manistee Housing Commission
Fiscal Year End:	12/31/2011

PHAS Indicators	Score	Maximum Score
Physical	28	40
Financial	23	25
Management	18	25
Capital Fund	7	10
Late Penalty Points	0	
PHAS Total Score	76	100
PHAS Designation	Standard Performer	

Initial PHAS score issued date: 4/9/2012

Financial Score Details	Score	Maximum Score
Submission Type: Unaudited/A-133		
1. FASS Score before deductions	22.95	25.00
2. Audit Penalties		
Total Financial Score Unrounded (FASS Score - Audit Penalties)	22.95	25.00

Capital Fund Score Details	Score	Maximum Score
Timeliness of Fund Obligation:		
1. Timeliness of Fund Obligation %	90	
2. Timeliness of Fund Obligation Points	5	5
Occupancy Rate:		
3. Occupancy Rate %	93	
4. Occupancy Rate Points	2	5
Total Capital Fund Score (Fund Obligation + Occupancy Rate):	7	10

Notes:

1. The scores in this Report are the official PHAS scores of record for your PHA. PHAS scores in other systems are not to be relied upon and are not being used by the Department.
2. Due to rounding, the sum of the PHAS indicator scores may not equal the overall PHAS score.
3. "0" FASS Score indicates a late presumptive failure. See §§ 902.60 and 902.92 of the Interim PHAS rule.
4. "0" Total Capital Fund Score is due to score of "0" for Timeliness of Fund Obligation. See the Capital Fund Scoring Notice.
5. PHAS Interim Rule website - <http://www.hud.gov/offices/reac/products/prodphasintrule.cfm>



U. S. Department of Housing and Urban Development

OFFICE OF PUBLIC AND INDIAN HOUSING

REAL ESTATE ASSESSMENT CENTER

Report Date: 12/31/2012

Public Housing Assessment System Interim Rule Capital Fund Score Report

PHA Code:	MI078
PHA Name:	Manistee Housing Commission
Fiscal Year End:	12/31/2012

Calculation of Occupancy Rate:

	Units Occupied by an Assisted Tenant	213	
+	Other Occupied Units	0	
+	Special Use Units	0	
=	Total Occupied Units	213	← Numerator
÷			
	Standing ACC Units	216	
-	Vacant Units Approved for Demo/Disp	0	
=	Total Units Available for Occupancy	216	← Denominator

	Percent	Score
Occupancy Rate	98.6%	5
Timeliness of Fund Obligation Rate¹	90.0%	5
Capital Fund Indicator Score		10

¹ For PHAs with Timeliness of Fund Obligation Rates of less than 90%, this deficient rate is shown. For PHAs with Timeliness of Fund Obligation Rates of greater than or equal to the 90% threshold, a value of 90% is shown here.



U. S. Department of Housing and Urban Development

OFFICE OF PUBLIC AND INDIAN HOUSING

REAL ESTATE ASSESSMENT CENTER

Report Date: 12/31/2012

Public Housing Assessment System Interim Rule Capital Fund Score Report

Calculation Methodology:

Occupancy Percentage

100 X (Numerator÷Denominator)

Numerator: Total Occupied Units

Standing ACC Public Housing units occupied by an assisted tenant, police officer, employee, or over-income tenant, and units approved by HUD as special use units. Special use units are units for: Anti-Drug/Crime, Self-Sufficiency Activities, Other Resident Activities, and MTW Neighborhood Services.

Denominator: Total Units Available for Occupancy

All standing ACC Public housing units, except those units that are vacant because they are part of an approved demo/dispo application.