

# **CITY OF MANISTEE HOUSING COMMISSION**

Tuesday, March 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 March 26, 2013

1. Roll Call
2. Amendments to Agenda
3. Approval of Minutes
  - Regular meeting minutes, December 18, 2012
  - Work Session minutes, March 12, 2013
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
  - Resolution 2013-03 Policy and Procedure for Board Training
6. Director's Report
  - Key Performance Indicators
  - Discussion Notes
7. Finances
  - December 31, 2012 FYE Financial Statements
  - January 2012 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, XXXXX 4:00 PM	CMHC Conf. Room	Work Session-iPad Distribution/Review of Open Meetings Act and other related laws.
Tuesday, April 23 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.

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Dale Priester  
President

Clinton McKinven-Copus  
Executive Director  
Commission Secretary

**CITY OF MANISTEE HOUSING COMMISSION**  
**Work Session**  
**March 12, 2013**

A Work Session of the City of Manistee Housing Commission was held on March 12, 2013 4:00 PM in the City of Manistee Housing Commission Conference Room. The purpose of the Work Session was to:

- Review current By-laws for update

President Dale Priester called the meeting to order at 4:00 PM.

Members Present: President Dale Priester, Vice-President Doug Parkes, Treasurer Elbert Purdom, Commissioner Donna Korzeniewski

Members Absent: None

Also Present: Clinton McKinven-Copus, Executive Director

Amendments to the Agenda

The agenda was amended to include review and discussion of letter received from the HUD Departmental Enforcement Center and a letter of response.

Review of current By-laws

The Commissioners reviewed current By-laws and suggested draft changes presented by the Executive Director and made additions/edits of their own.

The draft will be forwarded to legal counsel for review.

Review of letter from HUD Departmental Enforcement Center

Commissioners reviewed and discussed letter received from the HUD Departmental Enforcement Center along with a response to be sent by legal counsel.

Meeting adjourned at 5:30 P.M.

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Dale Priester  
President

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Clinton McKinven-Copus  
Secretary

## Key Performance Indicators

Reporting Month: March 26, 2013

### Occupancy

Occupancy: As Of March 15, 2013			
Property	Total Units	Total Occupied	Occupancy Rate
HA Wide	214	212	98%
Century Terrace	119	119	100%
Harborview	48	48	100%
Scattered Sites**	47	45	96%

\*\*Unit 112 ½ Holly Court/112 Holly Court remediation work will begin around mid-April.

\*\*Unit 106 Holly Court—maintenance discovered some apparent structural issues with the building. Our A/E firm will be onsite to review this unit and potentially other scattered site homes to determine the nature of the structural issue and if other buildings have the same.

### Waiting List: As of March 19, 2013

Unit Size	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Applicants	49	42	32	6

### Vacant Unit Turnaround Time:

Total units from January 1—March 15, 2013: 16

	Maintenance Turn	Lease-Up	Vacancy Days
Total Days	69	18	90
Average Days	4.31	1.13	5.63
Days Allotted by HUD			
	Maintenance Turn	Lease-Up	Vacancy Days
	15	5	20

**Vacancies Report:**  
**Time Period: January 1—March 19, 2013**  
**Total Vacancies: 16**

	<b>Total</b>	<b>Eviction</b>	<b>Medical</b>	<b>Deceased</b>	<b>Other</b>
<b>Century Terrace</b>	11	2	1	0	8
<b>Harborview</b>	3	0	2	0	1
<b>Family Units</b>	2	0	0	0	2
<b>TOTAL</b>	<b>16</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>11</b>

**Financial**

**RESERVES—Fiscal Year End 2012**

<b>Min. Months Required</b>	<b>Min. Amount Required</b>	<b>Actual Months</b>	<b>Actual Amount</b>
3	\$270,000	3.9	\$354,686.86

**KEY FINANCIAL INDICATORS—For the month of December 2012**

<b>Rent Roll</b>	<b>Rent Collected</b>	<b>Total Income</b>	<b>Total Expense</b>	<b>Profit/Loss</b>
\$50,002.00	\$50,182.00	\$125,050.82	\$114,904.67	\$10,146.15
<b>YEAR END PROFIT/LOSS TOTAL</b>				<b>\$156,863.21</b>

**RESERVES—January 2012**

<b>Min. Months Required</b>	<b>Min. Amount Required</b>	<b>Actual Months</b>	<b>Actual Amount</b>
3	\$270,000	3.8	\$346,925

**KEY FINANCIAL INDICATORS—For the month of January 2013**

<b>Rent Roll</b>	<b>Rent Collected</b>	<b>Total Income</b>	<b>Total Expense</b>	<b>Profit/(Loss)</b>
\$49,454.00	\$47,986.00	\$93,079.05	\$99,448.73	(\$7,761.86)

## Discussion Notes

**Commission Meeting:** March 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
<b>None</b>				

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

Authorization Required: Executive Director & Board of Commissioners

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
<b>None</b>				

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

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
<b>None</b>				

### Communications Received:

None

## 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 2013-02 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.

### **Resolution 2013-03 Policy and Procedure for Board Training**



**SNAPSHOT:** Donna brought this policy before the Board of Commissioners at the October 23, 2012 regular meeting. There was consensus among the Commissioners for supporting the policy. Additionally the Commissioner felt that the policy would meet the Recovery Agreement Action Plan, Area Governance, Item 4. The resolution is before the Commissioner to formally adopt the policy and procedure for Commissioner training.

**January 2013**

Public Housing

The January 2013 public housing financial statement records a monthly operating loss of \$7,761.86, factors which caused the loss are:

- Three payrolls
- December 2012 utilities will not be accrued out of 2013 financial statements until December 2013. The amount of December 2012 utilities recorded in January 2013 financial statement is \$15, 201.60

DVG Program

The January 2013 DVG program financial statement records a monthly operating loss of \$3,078.25, factors which caused the loss are:

- Collection loss of \$4,008.41—this represents monies owed by two previous tenants who ended participation in late 2012. We have turned these two accounts over to collections.

The unrestricted net assets for the DVG Program for the month of January 2013 is \$57,951.53.



# 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:

- 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:

- 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 26<sup>th</sup> day of March 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 26<sup>th</sup> day of March 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
Governance	04	01	03/26/2013
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 26<sup>th</sup> day of March 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 26<sup>th</sup> day of March 2013.

\_\_\_\_\_  
Clinton McKinven-Copus, Secretary

City of Manistee Housing Commission Action Plan Progress Report			
Report Date: 02-26-2013	Reporting Month: March 2013	Report Number 01	
Area: Governance	Action Plan Item Number 01	Status: Complete 06/28/2011	
<b>Record of Progress</b>			
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: March 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



P. O. Box 358 • Manistee, Michigan 49660-0358 • [www.manisteemi.gov](http://www.manisteemi.gov)

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

February 25, 2013

Mr. Willie Garrett, Director  
Office of Public Housing  
Patrick V. McNamara Federal Building  
477 Michigan Ave.  
Detroit, MI 48226-2592

**RE:** City of Manistee Housing Commission (MI078) Recovery Agreement  
Completion of action item: Area—Governance Item No.—2

Dear Mr. Garrett:

Exhibit A of the Recovery Agreement between the City of Manistee, HUD and the City of Manistee Housing Commission requires the following for Action Item 2 in the Governance section of the Exhibit:

**Results and Determinations:**

Regular communication needed between the Housing Commission and the City of Manistee.

**Desired Outcome:**

- A. City being better informed of the operations of the Housing Commission.
- B. Housing Commission participates on a regular basis in planning use of federal and state dollars targeted for low and moderate income families.

**Measures to Achieve Outcomes:**

- A. Housing Commission will include the City in the distribution of monthly Board Reports (to be sent to the Mayor who will be asked to forward to the Council Members).
- B. City to inform Housing Commission of the process.

**The City of Manistee and the City of Manistee Housing Commission have accomplished the measured outcomes as follows:**

- A. The Housing Commission will post monthly Board Reports on the City Website, [www.manisteemi.gov](http://www.manisteemi.gov), on the Agendas & Minutes page.



- B. The Housing Commission Executive Director will notify the City Manager when new material is available on this page; the City Manager will notify Council.
- C. The City of Manistee will host a page on its Website for the Housing Commission which will include, but not be limited to, the following:
  - a. Meeting dates, times and locations.
  - b. Commissioners by name and their email address.
  - c. Contact information of the Executive Director.
  - d. Policies
    - i. Bylaws
    - ii. Admission and Continued Occupancy Policy
    - iii. Other policies deemed beneficial to be posted on the page

Sincerely,

CITY OF MANISTEE

A handwritten signature in black ink that reads "Mitchell D. Deisch". The signature is written in a cursive style with a large, stylized "M" and "D".

Mitchell D. Deisch, City Manager

- c. C. McKinven-Copus  
Ed Bradford, Finance Director



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231.398.2803

**CITY TREASURER**  
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FAX 231.723.5410

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231.723.1549  
FAX 231.723.3519

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280 Washington St.  
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FAX 231.723.1803

**PARKS DEPARTMENT**  
231.723.4051

**WATER MAINTENANCE**  
231.723.3641

**WASTEWATER PLANT**  
50 Ninth St.  
231.723.1553



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

**From:** Edward Bradford, CFO

**Re:** Website Maintenance

**Date:** February 18, 2013

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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.

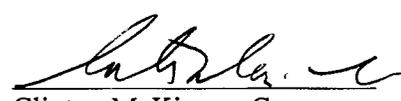
Initial Setup: \$200  
Monthly Charge \$50 per month or \$600 per year  
Payable in advance by July 31 for the fiscal year July 1 to June 30

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](http://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**

<b>Report Date: 03-26-2013</b>	<b>Reporting Month: March 2013</b>	<b>Report Number: 01</b>	
<b>Area: Governance</b>	<b>Action Plan Item Number: 04</b>	<b>Status: Completed 03-26-13</b>	

**Record of Progress**

<b>Description</b>	<b>Supporting Documentation</b>
Board sets up policy and procedures that all new Board members receive training within three months of their appointment and that all Board members receive at least 8 hours training (to be specified by the Board of Commissioners) per year.	Resolution 2013-03 Policy and Procedure for Board Training
	Policy and Procedure for Board of Commissioner Training

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 2013-03

### Policy and Procedure for Board of Commission Training

**WHEREAS**, the City of Manistee Housing Commission (the “CMHC”) as a Public Housing Authority (PHA) of the U.S. Department of Housing and Urban Development is required by the Recovery Agreement and Action Plan executed September 24, 2012 to establish a Board of Commissioners Training Policy and Procedure;

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

**IT IS HEREBY RESOLVED** that the Board of Commissioners adopt the Policy and Procedure Policy for the Board of Commissioners.

**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 26<sup>th</sup> day of March 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 26<sup>th</sup> day of March 2013.

\_\_\_\_\_  
Clinton McKinven-Copus, Secretary

City of Manistee Housing Commission

Title: Policy and Procedure for Board of Commissioner Training

Adopted: March 26, 2013

## **Executive Summary**

The Board of Commissioners of the City of Manistee Housing Commission has created this policy to insure that each Commissioner is equipped with the skills and knowledge to effectively govern CMHC as a Public Housing Authority.

## **New Appointees**

The President or the Vice-President of the Commission will contact all new appointees within 30 days of appointment to establish a meeting with the appointee, the Executive Director and him/herself to introduce the appointee to the work of the Commission. The purpose of the meeting is to present the new appointee with a history of the Housing Commission and review of current issues faced by the Housing Commission.

## **Current Commissioners**

At the January Commissioner meeting the Commissioners will discuss training needs identified by individual Commissioners. The President of the Commission will review the discussion and prepare potential training solutions the Commissioners at the February meeting.

City of Manistee Housing Commission Action Plan Progress Report			
Report Date: 02-26-2013	Reporting Month: March 2013	Report Number: 01	
Area: Finance	Action Plan Item Number: 01	Status: Completed 05/01/2012	
<b>Record of Progress</b>			
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
<b>Total Savings Under New Contract</b>			<b>\$ 32,344.00</b>	<b>\$ 40,587.13</b>	<b>\$ 72,931.13</b>



# 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 30<sup>th</sup> day of April 2012.

Clinton McKinven-Copus, Secretary

**Labor Agreement**

Between

**United Steelworkers  
Local Union 14758-04**

And

**City of Manistee Housing Commission**

Effective

**May 1, 2012—May 1, 2015**

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## Index

1			
2	Witnesseth		3
3	Article 1	Recognition of Employees Covered	4
4	Article 2	Union Security	5
5	Article 3	Check off of Union Dues and Representation Fees	6
6	Article 4	Union Representation	7
7	Article 5	Special Meetings	7
8	Article 6	Grievance Procedure	8
9	Article 7	Discharge and Discipline	11
10	Article 8	Probationary Period	14
11	Article 9	Seniority	15
12	Article 10	Layoff and Recall	16
13	Article 11	Filling Permanent Job Vacancies	17
14	Article 12	Filling Temporary Vacancies	18
15	Article 13	Leaves Without Pay	18
16	Article 14	Leave for Union Business	19
17	Article 15	Leave with Pay	19
18		Sick Leave	19
19		Personal Days	20
20		Court Appearance	20
21		Funeral Leave	20
22		Accumulated Benefits	20
23	Article 16	Hours of Work	21
24	Article 17	Overtime	22
25	Article 18	Holidays	23
26	Article 19	Vacation	23
27	Article 20	Insurance Benefits	26
28	Article 21	Pensions	28
29	Article 22	Health and Safety	28
30	Article 23	Wages	28
31	Article 24	Strikes and Lockouts	28
32	Article 25	General Conditions	29
33	Article 26	Management Rights	30
34	Article 27	Termination and Notice	30
35	Appendix A	Wage Scale	32
36	Appendix B	Dental Insurance	33
37			

WITNESSETH:

1  
2  
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10

The general purpose of this agreement is to set forth the wages, hours and working conditions and to promote orderly and peaceful labor relations for the mutual interest of the Employer, its Employees and the Union. Recognizing that the interest of the community and job security of the Employees depend upon the Employer's ability to continue to provide proper services to the community, the Employer and the Union for and in consideration of the mutual promises, stipulations and conditions contained herein, agree to abide by the terms and provisions set forth herein for the duration of this agreement.

1 AGREEMENT

2  
3 This agreement is entered into May 1, 2012, by and between the City of Manistee Housing  
4 Commission, herein after referred to as the "Employer", and the United Steelworkers, AFL-CIO-  
5 CLC, for itself, and on behalf of its Local Union 14758-04, hereinafter referred to as the "Union".  
6

7  
8 PREAMBLE

9  
10 The City of Manistee Housing Commission and the United Steelworkers, AFL-CIO-CLC, on behalf  
11 of Local Union 14758-04, hereby agrees as follows:  
12

13 The parties recognized the need for resolving mutual problems and concerns as they arise. In  
14 addition, both parties agreed, in principal, with the concept of an on-going problem-solving  
15 process and are committed to achieving mutually established goals and objectives directed  
16 toward the implementation of such a philosophy between the City of Manistee Housing  
17 Commission and the United Steelworkers, Local Union 14758-04.  
18

19  
20 ARTICLE 1—RECOGNITION, EMPLOYEES COVERED

21  
22 A. EMPLOYEES COVERED

23  
24 Pursuant to, and in accordance with, all applicable provisions of Act 379 of the Public  
25 Acts of 1965 as amended, the Employer does hereby recognize the Union as the  
26 exclusive representative for the purpose of collective bargaining in respect to rates of  
27 pay, wages, hours of employment and other conditions of employment, for the term of  
28 this agreement of all permanent, full-time and regular part-time maintenance and  
29 housekeeping Employees and temporary Employees, excluding supervisors, professional  
30 and confidential Employees.  
31

32 Definitions

- 33 • Full-time Employees—scheduled to work forty (40) hours per week; receives all  
34 benefits of full-time Employees as described in this agreement.
- 35 • Part-time Employee—scheduled to work twenty (20)-thirty (30) hours per week  
36 or less; receives all benefits of part-time Employees as described in this  
37 agreement.
- 38 • Temporary Employee—individual hired for a limited time no greater than forty  
39 (40) hours per week for a time not to exceed three months from the date of hire.  
40 Temporary Employees may be hired, at CMHC’s discretion, as either full-time or  
41 part-time at the end of the three month period. Temporary Employees receive  
42 no benefits.  
43

1 B. NEW POSITION

2  
3 Any new position created during the life of this agreement will be added to the unit,  
4 providing it is similar to a position heretofore recognized, but excluding summer help.  
5

6 C. NON-DISCRIMINATION

7  
8 It is the continuing policy of the Employer and the Union that they shall not discriminate  
9 against any bargaining unit member on the basis of race, sex, creed, color, national  
10 origin or age.  
11

12  
13 ARTICLE 2—UNION SECURITY

14  
15 A. MEMBERSHIP, NEW

16  
17 The Employer agrees that new Employees, as a condition of employment, shall become  
18 members of the Union not later than thirty (30) days after the beginning of their  
19 employment, and shall continue their membership in the Union during the period of this  
20 agreement, or pay the Union a sum equal to the dues and fees uniformly charged for  
21 membership for the duration of the agreement.  
22

23 B. MEMBERSHIP, CONTINUING

24  
25 All Employees in the bargaining unit who are members of the Union on the effective  
26 date of this agreement, shall, as a condition of employment, maintain their membership  
27 in the Union for the life of this agreement, or pay to the Union a sum equal to the dues  
28 and fees uniformly charged for membership for the duration of this agreement.  
29

30 C. NON-MEMBERS

31  
32 All Employees in the bargaining unit who are not members of the Union will, as a  
33 condition of employment, pay to the Union an amount equal to that paid by other  
34 Employees in the bargaining unit who are members of the Union, such payment shall be  
35 limited to an amount equal to the Union's regular and established monthly dues. Any  
36 Employee who fails to comply with the above provision shall be subject to termination  
37 of employment should default exceed sixty (60) days.  
38

39 D. APPLICATION FOR MEMBERSHIP

40  
41 The Employer agrees to provide to each Employee on his/her hiring date an application  
42 for membership in the Union, dated with the date of hire, and to give the same to the  
43 financial secretary of the local Union, upon completion of the application by the

1 Employee.

2  
3 E. INDEMNIFICATION

4  
5 The Union agrees to indemnify the Employer against any and all legal claims, demands,  
6 suits or other forms of liability that arise out of action taken by the Employer for the  
7 purpose of complying with the foregoing agency shop provision.

8  
9 ARTICLE 3—CHECK OFF OF UNION DUES AND REPRESENTATION FEES

10  
11 A. DUES CHECK OFF

12  
13 The check off for initiation fees, periodic dues and assessments of the Union shall be  
14 effective for those Employees who execute individual authorizations to such effect on  
15 forms to be provided by the Union. Initiation fees of the Union, dues and assessments  
16 as designated to the Employer by the international secretary/treasurer of the Union  
17 shall be deducted by the Employer (all fees to be spelled out by the Union as the exact  
18 amount to be deducted in every case) at the times mutually agreed upon and remitted  
19 promptly to the international secretary/treasurer of the United Steelworkers,  
20 AFL-CIO-CLC, Five Gateway Center, Pittsburgh, PA 15222.

21  
22 B. TRANSMITTAL OF DEDUCTIONS

23  
24 The Employer further agrees to forward a list of all bargaining unit Employees showing  
25 new hires and terminations simultaneously with the transmittal of the aforementioned  
26 deductions. The Employer will continue to deduct dues and initiation fees at the rate  
27 in effect on May 1, 2012, until officially notified of a change as provided below. The sole  
28 authorized representative of the Union, for the purpose of certifying the amount of any  
29 change in monthly dues or initiation fees to be deducted by the Employer, shall be the  
30 international secretary/treasurer of the Union. Notice shall be sent to the local Union  
31 financial secretary.

32  
33 C. INITIATION FEES

34  
35 Initiation fees will be taken by the Employer after thirty (30) days of employment and be  
36 forwarded to the international secretary/treasurer of the United Steelworkers,  
37 AFL-CIO-CLC, Five Gateway Center, Pittsburgh, PA 15222, along with the regular monthly  
38 dues remittance.

39  
40 D. ELIGIBILITY

41  
42 Any Employee that either works or is paid for forty (40) hours during the calendar  
43 month must pay Union dues or fees as described above.

1 ARTICLE 4—UNION REPRESENTATION

2  
3 A. UNION REPRESENTATIVES

4  
5 The local Union shall advise the Employer in writing of the names of all committee  
6 members and local Union officers within ten (10) days of their election or appointment.  
7 The local Union shall have the right to call in a representative of the international Union  
8 at any time, provided it does not interfere with the Employee's work.  
9

10 B. GRIEVANCE COMMITTEE

11  
12 The local Union shall elect or select one (1) person to represent the Employees of the  
13 bargaining unit.  
14

15 C. BARGAINING COMMITTEE

16  
17 The local Union bargaining committee shall be comprised of the grievance chairman,  
18 one designated member of the bargaining unit, and the international representative.  
19

20 D. PROCESSING GRIEVANCES

21  
22 The grievance chairman or an alternate may process or investigate a grievance and/or  
23 complaint at his/her discretion after notifying the Employer.  
24

25 The grievance chairman or an alternate may process or investigate a written  
26 grievance or complaint with the Employer's representative.  
27

28 E. BULLETIN BOARDS

29  
30 The Employer agrees it will furnish a bulletin board in the break room at Century Terrace  
31 for posting Union notices.  
32

33 ARTICLE 5—SPECIAL MEETINGS

34  
35 A. SPECIAL MEETINGS

36  
37 Special meetings will be scheduled by the grievance chairman and Employer, or its  
38 designated representative upon the request of either party. Arrangements for special  
39 meetings shall be made in advance. Meetings shall be held at a time mutually agreed  
40 upon. This meeting may be attended by designated representatives of the local Union  
41 and/or a representative of the international Union.  
42  
43

1 B. BUILDING USE

2  
3 The Union may use the break room within Century Terrace for Union business.

4  
5 ARTICLE 6—GRIEVANCE PROCEDURE

6  
7 A. DEFINITIONS (ALL DAYS HEREIN REFER TO WORKING DAYS)

- 8  
9 1. A grievance is a claim by one or more Employees that there has been an alleged  
10 improper application or violation of this agreement.  
11  
12 2. An aggrieved Employee is the Employee(s) who is directly affected and, therefore,  
13 will make the claim.  
14  
15 3. In this article, the term “Employee” may also mean “Union”, when the Union grieves  
16 on behalf of members of the bargaining unit, who, because of extenuating  
17 circumstances, are unable to represent themselves.  
18

19 B. GRIEVANCE FORM

20  
21 Any grievance presented in writing by an Employee should include the following:

- 22  
23 1. Specific statement of facts giving rise to the alleged violation.  
24  
25 2. Section or subsection of this contract alleged to have been violated.  
26  
27 3. Date of alleged violation.  
28  
29 4. Relief requested.  
30  
31 5. Signature of the grievant.  
32

33 C. PROCEDURE

34  
35 Step 1

36 An Employee has five (5) days after they become aware of, or could reasonably have  
37 become aware of an event upon which a grievance maybe filed to orally discuss the  
38 matter with the Director or his/her designee, who will attempt to resolve the matter  
39 informally. If the aggrieved Employee is not satisfied with the oral disposition of the  
40 grievance by the Director or his/her designee, the Employee may request the grievance  
41 chairman for further discussion of the matter. If discussion by the grievance chairman  
42 does not resolve the matter, the Employee or grievance chairman may pursue the  
43 matter by filing a grievance in written form with the Director or his/her designee within

1 five (5) days of such discussion. The Director or his/her designee shall return the written  
2 answer within five (5) days thereafter.

3  
4 Step 2

5 If the Union or aggrieved Employee is not satisfied with the disposition of the grievance  
6 at step one notification within five (5) days thereafter shall be transmitted to the  
7 Director of his/her designee appealing the grievance to step two. The Director or  
8 his/her designee shall then meet at a mutually satisfactory time with the aggrieved and  
9 appropriate Union representative(s) to discuss the matter. The Director or his/her  
10 designee will respond to the Union with a written answer within five (5) days of such  
11 meeting. A copy of the grievance and answer will be mailed to the international Union  
12 representative immediately. Either party shall have the right to have present at such  
13 meeting representatives who may have knowledge of the matter and who may be  
14 helpful in reaching a resolution of the matter.

15  
16 Step 3

17 Within ten (10) days of receipt of the Director's or his/her designee's response at step  
18 two if the Union is not satisfied with the disposition of the grievance it may be appealed  
19 to step three by the international Union representative, in writing, to the City of  
20 Manistee Housing Commission. The City of Manistee Housing Commission shall meet  
21 at a mutually satisfactory time with the appropriate representatives to discuss the  
22 matter. The City of Manistee Housing Commission shall respond to the Union with a  
23 written answer to the grievance within ten (10) days after such a meeting with a copy  
24 mailed to the international representative.

25  
26 Step 4

27 In the event the grievance is not satisfactorily settled in step three, the Union or the  
28 City of Manistee Housing Commission may request arbitration. As hereinafter provided  
29 for in this agreement, the party desiring arbitration must notify the other party in  
30 writing of such desire within ten (10) calendar days of the day the written disposition  
31 was given or due under the last step of the grievance procedure provided for in this  
32 agreement. In the event that a party should fail to serve such written notice, the matter  
33 shall be considered as settled on the basis of the disposition made in the last step of the  
34 grievance procedure.

35  
36 After receipt of a desire to arbitrate the parties shall attempt to agree on an arbitrator.  
37 If the parties are unable to so agree within ten (10) calendar days, or within a longer  
38 period if mutually agreed upon, either party may submit the matter to the federal  
39 mediation and conciliation service requesting that an arbitrator be selected with  
40 assistance of the Federal Mediation and Conciliation Service.

41  
42 The arbitrator shall be selected from a list of seven (7) names of Michigan arbitrators  
43 supplied by the Federal Mediation and Conciliation Service. The arbitrator will be

1 selected by the alternate striking method. The party requesting the arbitration will  
2 notify the Federal Mediation and Conciliation Service of the selection.

3  
4 The parties understand and agree that in making this agreement they have resolved for  
5 its term all bargaining issues which were or could have been made the subject of  
6 discussion. The arbitral forum herein established is intended to resolve disputes  
7 between the parties only over the interpretation or application of the matters which are  
8 specifically covered in this agreement and which are not excluded from arbitration.

9  
10 The arbitrator shall have no power to add to or subtract from or modify any of the terms  
11 of this agreement or any supplementary agreement, nor to rule on any matter except  
12 while this agreement is in full force and effect between the parties.

13  
14 The expenses of the arbitrator shall be shared equally by the parties. Each party shall  
15 make arrangements for and pay the expenses of witnesses which are called by them.

16  
17 There shall be no appeal from an arbitrator's decision, it shall be final and binding on  
18 the Union, the Employer and on all Employees.

19  
20 **D. TIME LIMITS**

21  
22 If the time limits contained within the grievance procedure are exceeded by the Union,  
23 the grievance shall be considered settled on the basis of the last answer given by the  
24 Employer. If the time limits are exceeded by the Employer's representative, the  
25 grievance shall be considered granted. Time limits in the grievance procedure may be  
26 extended by mutual agreement.

27  
28 **E. DISCLOSURE**

29  
30 At all steps of the grievance procedure, the grievant and the Union representative shall  
31 disclose to the Employer's representative a full and detailed statement of facts  
32 relied upon and the remedy sought, and the provisions of the agreement relied upon.  
33 In the same manner, the Employer's representatives shall disclose all facts relied upon  
34 by the Employer.

35  
36 **F. CLAIMS FOR BACK WAGES**

37  
38 All claims for back wages shall be limited to the amount of wages that the Employee  
39 would otherwise have earned.

ARTICLE 7—DISCHARGE AND DISCIPLINE

A. WORKING RULES AND REGULATIONS—OFFENSES AND PENALTIES

Application

The following rules and regulations shall apply to all Housing Commission Employees covered by this agreement.

Enforcement

It shall be the duty of all supervisory personnel to properly enforce compliance with adopted rules and regulations. Failure to prefer charges for violations thereof shall constitute negligence of duty.

Penalties

To assure equality of treatment, justice and impartiality, a schedule of penalties shall be provided for violation of the rules and regulations.

Personal Injuries

All personal work related injuries shall be reported to the Crew Leader and the Executive Director at the time of injury and a written report made the same working day. Failure to comply with this section constitutes a second grade offense.

Property Damage

An Employee shall report all property damage accidents to the Crew Leader and the Executive Director within the same working day. Where traffic accidents involve Commission equipment, the Employee in charge of the equipment shall be responsible for calling the Police Department immediately. Violation of this section shall constitute second grade offense.

Intoxicants

1. Reporting to work in an intoxicated condition shall constitute a third grade offense.
2. Drinking on duty: No Employee shall consume any intoxicants while on duty. Violation of this section shall constitute a fourth grade offense.
3. No Employee shall operate any motorized vehicle or any other Commission property whether on public streets or otherwise while under the influence of intoxicants. Employees are warned that “under the influence” may be less than “intoxicated” and that the City of Manistee Housing Commission maintains a zero tolerance rule. Violation of this section shall constitute a fifth grade offense.

Drugs

Same as “intoxicants”

1           Equipment

2           The operator of any Commission equipment shall be responsible for making all  
3           necessary inspections and reporting any defects. The operator shall also operate said  
4           equipment in a reasonable and prudent manner. Careless operation shall constitute a  
5           second grade offense.

6  
7           Safety Equipment

8           Where safety equipment is provided for a job, the employee shall wear and use such  
9           safety equipment. It shall be the responsibility of those in charge of such employees to  
10          see that they are properly instructed in the use of such equipment and to see that such  
11          equipment is used and worn while on the job. Violation of this section shall constitute a  
12          second grade offense.

13  
14          Hours of Employment, Time Cards and Clock

15          Normal hours of employment shall be between 8:00 A.M. and 5:00 P.M. with one 15  
16          minute break between 8:00 A.M. and Noon and one 15 minute break between 1:00  
17          P.M. and 5:00 P.M. Breaks, other than lunch break between Noon and 1:00 P.M. are to  
18          be "breaks in place", that is the Employee shall not leave the current work site and go to  
19          a break location.

20  
21          Falsifying or tampering with time cards, time clock, or punching another Employee's  
22          time card is prohibited. Violation of this section shall constitute a fourth grade offense.

23  
24          Insubordination

25          Insubordination of an Employee shall be considered a serious offense. It shall consist of  
26          willful refusal of an Employee to obey a lawful order of any superior and shall constitute  
27          a fifth grade offense. Any other deliberate attack on a superior, or any disobedient,  
28          rebellious, insulting, vicious, incorrigible, harassing conduct designed to undermine or  
29          defeat the control of supervisory personnel shall constitute a fifth grade offense.

30  
31          Abandoning the Job

32          Where an Employee abandons his/her job and leaves without notice to his/her  
33          immediate supervisor, such action shall constitute a third grade offense.

34  
35          Grounds for Mandatory Dismissal

- 36                 • Theft of Commission property  
37                 • Falsifying of application for employment

1 Schedule of Penalties

2 Offenses shall be classified as first, second, third, fourth or fifth grade, in accordance  
3 with the seriousness and gravity of the matters involved. Where no designation is  
4 made, the offense shall be treated as a first grade offense.

5  
6 The penalties for the various grades of offense shall be imposed as follows:

7  
8 First Grade

- 9 1<sup>st</sup> offense—written warning  
10 2<sup>nd</sup> offense—1 day suspension  
11 3<sup>rd</sup> offense—5 day suspension  
12 4<sup>th</sup> offense—10 day suspension  
13 5<sup>th</sup> offense—dismissal

14  
15 Second Grade

- 16 1<sup>st</sup> offense—written warning  
17 2<sup>nd</sup> offense 1 day suspension  
18 3<sup>rd</sup> offense—10 day suspension  
19 4<sup>th</sup> offense—dismissal

20  
21 Third Grade

- 22 1<sup>st</sup> offense—written warning  
23 2<sup>nd</sup> offense—10 day suspension  
24 3<sup>rd</sup> offense—dismissal

25  
26 Fourth Grade

- 27 1<sup>st</sup> offense—10 day suspension  
28 2<sup>nd</sup> offense—dismissal

29  
30 Fifth Grade

- 31 1 offense—dismissal

32  
33 Cumulative: Three (3) offenses of any grade received within a twelve (12) month period  
34 equal an automatic fifth grade offense (dismissal).

35  
36 B. EMPLOYEE EVALUATION

37  
38 All full-time and part-time Employees covered by this agreement shall receive an  
39 annual performance evaluation. The performance evaluation shall be conducted by the  
40 CMHC Executive Director (or Board designee) and shall be based on the quality and  
41 quantity of work performed and the ability of the Employee to perform all tasks  
42 required of an Employee covered by this agreement.

1 An Employee that receives an overall performance score of "2-needs improvement"  
2 shall be placed on a six (6) month evaluation probation. At the end of the six (6)  
3 months evaluation probation the Executive Director (or Board designee) will perform  
4 an interim evaluation. An overall score less than "3-meets job requirements" shall be  
5 grounds for termination.  
6

7 An Employee that receives an overall performance score of "1-unsatisfactory" shall be  
8 placed on a three (3) month evaluation probation. At the end of the three (3) month  
9 evaluation probation the Executive Director (or Board Designee) will perform an interim  
10 evaluation. An overall score less than "3-meets job requirements" shall be grounds  
11 for termination.  
12

13 C. WRITTEN DOCUMENTS AND MEETING

- 14
- 15 1. The Employer agrees that its administrator will provide the Grievance chairman a  
16 copy of any written comment implementing the discipline and/or discharge of  
17 any Employee within the bargaining unit.  
18
  - 19 2. The Employer agrees to provide a facility in which an Employee disciplined and/or  
20 discharged may meet with a Union representative before they are required to leave  
21 the premises. The Employee shall have the right to Union representation during  
22 the disciplinary process.  
23

24 D. APPEAL

25  
26 Should the Employee consider the discharge or suspension to be improper, a grievance  
27 may be submitted by the Employee in writing at step 3 of Article 6-C within five (5)  
28 days following the action.  
29

30 E. USE OF PAST RECORD

31  
32 To be fair and consistent, discipline should follow a progressive pattern. Therefore, all  
33 violations pertaining to attendance within the past twelve (12) months will be taken into  
34 consideration when taking disciplinary action against an Employee.  
35

36 ARTICLE 8—PROBATIONARY PERIOD

37  
38 The probationary period for each new Employee shall be ninety (90) days of  
39 employment for that Employee. Any Employee working within the probationary period  
40 may be disciplined and/or discharged by the Employer for any reason at any time.  
41

42 During the probationary period an Employee shall not be eligible for Employee  
43 benefits. After an Employee has successfully completed his/her probationary period of

1 employment, he/she shall become a regular full-time or regular part-time Employee and  
2 seniority shall start as herein provided.

3  
4 ARTICLE 9—SENIORITY

5  
6 A. DEFINITION

7 The word “seniority” means service in the employ of the Employer from the date the  
8 Employee reports to work in any position represented by the Union.

9  
10 B. PROBATIONARY EMPLOYEES

- 11  
12 1. There shall be no seniority among probationary Employees.  
13  
14 2. When a Employee finishes the probationary period, the Employee will be granted full  
15 seniority as defined in Section A.

16  
17 C. SENIORITY LISTS

- 18  
19 1. The seniority list for the bargaining unit will show the name, starting date, and job  
20 title.  
21  
22 2. The Employer will provide a copy of the seniority list to every member of the  
23 bargaining unit on January 15<sup>th</sup> of each year.

24  
25 D. SIMILAR SENIORITY DATES

26  
27 If two or more Employees have the same seniority date, a mutually agreeable method  
28 (coin toss, draw straws, etc.) will be done with a representative from both the Union  
29 and the Employer present.

30  
31 E. LOSS OF SENIORITY

32 Seniority shall be lost for any of the following reasons:

- 33  
34  
35 1. If the Employee quits.  
36  
37 2. If the Employee retires.  
38  
39 3. If the Employee is discharged for just cause and not reinstated.  
40  
41 4. If the Employee is absent for three (3) consecutive days without submitting a  
42 reasonable excuse acceptable to the Employer. Allowances will be made for  
43 emergency situations.

1  
2 5. If the Employee does not return to work from leave of absence within three (3)  
3 working days after the leave expires, without submitting a reasonable excuse  
4 acceptable to the Employer. Allowances will be made for emergency  
5 situations.

6  
7 6. If the Employee is laid off for more than eighteen (18) months.

8  
9 7. If the Employee does not return to work within five (5) working days after the date  
10 of recall from layoff, without submitting a reasonable excuse acceptable to the  
11 Employer. Allowances will be made for emergency situations.

12  
13 F. UNION REPRESENTATIVE PRIVILEGE

14  
15 The duly elected unit President shall not be laid off so long as there is a job for which  
16 he/she is qualified within the bargaining unit.

17  
18 ARTICLE 10—LAYOFF AND RECALL

19  
20 A. DEFINITION

21  
22 The definition of the word “layoff” means a reduction in the number of bargaining unit  
23 Employees employed by the Employer for any reason with recall rights.

24  
25 B. LAYOFF PROCEDURE

26  
27 In the event a reduction in work force requires a layoff of Employees, the following  
28 procedure will be used:

- 29  
30 1. Probationary Employees shall be the first laid off.  
31  
32 2. Non-probationary Employees shall be laid off according to seniority, i.e., the least  
33 senior Employee shall be laid off first.  
34  
35 3. Employees to be laid off will receive at least seven (7) calendar days notice.

36  
37 C. RECALL PROCEDURE

38  
39 In the event a job opening occurs while Employees are laid off, the following  
40 procedure will be used:

- 41  
42 1. The Employer shall not be required to recall any probationary Employee who is laid  
43 off.

1  
2 2. All Employees shall be required to return to their jobs when seniority permits.

3  
4 3. The Employer agrees not to hire new Employees while seniority Employees  
5 are laid off.

6  
7 D. NOTICE

8  
9 Notice of recall shall be sent to the Employee at the last known address by registered  
10 certified mail, if not reached by telephone.

11  
12 ARTICLE 11—FILLING PERMANENT JOB VACANCIES

13  
14 A. POSTING

15  
16 The Employer shall notify the Employees of newly created or vacant positions to be  
17 filled within the classifications by posting and/or canvassing by seniority. Any Employee  
18 may indicate his/her interest immediately thereafter to the Director by written or verbal  
19 notice. The person awarded the vacancy shall be paid at the rate of that job.

20  
21 B. ASSIGNMENT

22  
23 Employees will be awarded the position by seniority, with a thirty (30) day break-in  
24 period. He/she will be assigned at the next most convenient starting point, not to  
25 exceed five (5) working days following their assignment. The grievance chairman will  
26 receive from the Director the name of the applicant awarded the position.

27  
28 1. All Employees will be required to perform their normal work within their  
29 classifications.

30  
31 2. Before any existing job description is altered by the Employer, it will first be  
32 discussed with and agreed to by the Union.

33  
34 C. PROMOTION TO CREW LEADER

35 Promotion for the position of Crew Leader shall be given on the basis of qualities of  
36 merit, abilities and capacity to perform the duties of the job description first and  
37 seniority second. Management reserves the right to determine an individual's  
38 qualifications for the position. Upon meeting these requirements an Employee  
39 shall be allowed forty (40) days to demonstrate that he/she has the abilities and  
40 capacities to effectively perform the duties of Crew Leader.

1 ARTICLE 12—FILLING TEMPORARY VACANCIES

2  
3 A. POSTING

4  
5 Temporary vacancies may be posted or the Employees may be canvassed by seniority if  
6 the vacancy is expected to extend beyond five (5) working days. The posting will  
7 indicate the classification, shift and wage scale. The person awarded the vacancy shall  
8 be paid at the rate of that job.

9  
10 B. RETURNING

11  
12 When the temporary vacancy is closed, the Employee affected will return to his/her  
13 former job classification.

14  
15 ARTICLE 13—LEAVES WITHOUT PAY

16  
17 A. LEAVES

18  
19 Leaves of absence for reasonable periods not to exceed one (1) year may be granted by  
20 the Director or his/her designee without loss of seniority.

- 21  
22 1. Serving in any public position or elected Union position.  
23 2. Maternity leave will be granted.  
24 3. Prolonged illness in the immediate family  
25 4. Personal leave may be granted.

26  
27 B. UNION BUSINESS

28  
29 The Employer shall grant any local officer in its employ a leave of absence not to exceed  
30 one (1) year. Such leave shall not constitute a break in his/her seniority record. Such  
31 leave shall be subject to annual renewal at the sole discretion of the Employer. Any  
32 Employee of the City of Manistee Housing Commission who received employment with  
33 the international Union (United Steelworkers, AFL-CIO-CLC) will be granted a leave of  
34 absence when requested by the international Union, for the period that they are  
35 employed by the international Union and shall not constitute a break in their record of  
36 continuous service.

37  
38 The Employer will pay no benefits during the leave of absence. There will be no accrual  
39 of vacation or sick time or any form of reimbursement of any form of benefits during  
40 this unpaid leave of absence.

1 C. APPLICATION FOR LEAVE OF ABSENCE

2  
3 An application requesting a leave of absence must be submitted to the Director not later  
4 than one (1) week prior to the time the leave is to commence, provided, however, in  
5 personal cases exceptions may be made. The request for the leave of absence must be  
6 in writing setting forth the reasons for the leave of absence and the anticipated length  
7 of time, and, if requested, verification shall be submitted. Any extensions of leaves of  
8 absence shall be handled the same as the request for regular leave.

9  
10 D. RETURNING FROM LEAVE

11  
12 Employees returning from leave of absence must submit notification of return to work  
13 in writing at least five (5) working days prior to the date of the return. Employees  
14 returning from medical leave may be required to provide certification of their ability  
15 to return to work.

16  
17 ARTICLE 14—LEAVE FOR UNION BUSINESS

18  
19 Members of the Union selected to attend a function of the Union, such as conventions  
20 or conferences, shall be allowed time off without pay to attend such conferences or  
21 conventions.

22  
23 ARTICLE 15—LEAVE WITH PAY

24  
25 A. SICK LEAVE

- 26  
27 1. Each Employee shall be granted one (1) day for each month of employment for sick  
28 leave, not to exceed twelve (12) days per year. Employees may accumulate up to  
29 ninety (90) days of sick leave days.  
30  
31 2. Pay for sick leave shall commence with the date the Employee is unable to report  
32 for work and shall continue for the duration of the illness/disability or until the  
33 Employee has used five (5) of his/her accumulated sick days.  
34  
35 3. In the event a full-time Employee has used five (5) of his/her accumulated sick  
36 leave and his/her illness/disability continues he/she shall make application for  
37 short-term disability coverage as provided by the Employer. If application is  
38 approved by the short-term disability provider, the Employee will receive 60%  
39 of his/her gross weekly wage for a period not to exceed twenty-six (26) weeks.  
40 If the Employee's illness/disability continues beyond the short-term disability  
41 coverage period of twenty-six (26) weeks, the Employee shall make  
42 application for long-term disability coverage as provided by the Employer. If the  
43 application for long-term disability is approved by the provider, the Employee

1 will receive 60% of his/her gross weekly wage for a period not to exceed  
2 fifty-two (52) weeks.

3  
4 B. PERSONAL DAYS

5  
6 Each Employee who has two (2) or more years of service shall be granted three (3) days  
7 off per year for personal business not to be deducted from sick leave; Employees with  
8 less than two (2) years of service shall be granted one (1) day off per year for personal  
9 business not to be deducted from sick leave.

10  
11 C. COURT APPEARANCE

12  
13 Other leaves with pay, not deductible from sick leave, are absences for court  
14 appearances as a witness, when subpoenaed, except as the result of another job, paid  
15 leaves of absence will be granted for jury duty. Any compensation received by the  
16 Employee in the form of witness fees or jury pay will be given to the Employer to offset  
17 wages paid.

18  
19 D. FUNERAL LEAVE

20  
21 An Employee shall be allowed time off, with pay, not deducted from sick leave, for  
22 funeral leave for a death in the immediate family. Funeral leave is intended to  
23 provide the Employee time to make the necessary funeral arrangements and to  
24 participate in the funeral service. The Employee shall be granted three (3) days off for  
25 funerals within the State of Michigan; five (5) days off for those outside the State of  
26 Michigan if attending the funeral, otherwise the Employee will be granted three (3)  
27 days. The Employee must take the funeral leave within thirty (30) days of the death of  
28 an immediate family member. Immediate family shall be defined as follows:  
29 mother, father, brother, sister, wife, husband, children, mother-in-law, father-in-law,  
30 grandchildren, grandparents and other members of the Employee's family  
31 currently residing in the Employee's household.

32  
33 E. ACCUMULATED BENEFITS

34  
35 Employees who separate from the Employer by retirement, death, disability or  
36 voluntary termination of employment while in good standing, shall be paid 50% of  
37 his/her accumulated sick leave at his/her current rate of pay, provided they provide the  
38 Executive Director a thirty (30) day notice of separation. In the case of death, the thirty  
39 (30) day notice shall be waived and the Employee's spouse or children under the age of  
40 majority shall receive the 50% payout of unused sick time. Employees terminated for  
41 cause or who voluntarily separate without proper notice shall not receive the 50%  
42 payout of accumulated sick time.

ARTICLE 16—HOURS OF WORK

A. HOURS

The regular work week for full-time Employees shall consist of eight (8) hours per day, Monday through Friday. The regular work day for full-time Employees shall be from 8:00 A.M. to 5:00 P.M.. Two break periods shall be provided:

- One fifteen (15) minute break at approximately 10:00 A.M.
- One fifteen (15) minute break at approximately 3:00 P.M.

Breaks, other than lunch break between Noon and 1:00 P.M. are to be “breaks in place”, that is the Employee shall stay in the general vicinity of the current work project (e.g. when working on a scattered site home, the Employee shall not leave the general work area and return to the break room at Century Terrace)

Breaks are not cumulative and cannot be used to extend lunch or leave early.

The regular work week for part-time Employees shall consist of less than eight (8) hours, Monday through Friday. The regular work day for part-time Employees shall occur between 8:00 A.M. to 5:00 P.M. and shall be set by the Executive Director.

The regular work week and work day for temporary Employees shall be set by the Executive Director at the time of hire.

Paid holiday, paid vacations, paid jury and/or personal days shall be considered as time worked for overtime computation for full-time Employees only. Management reserves the right to change hours if agreed to by the Union. The pay week shall be considered Saturday thru Friday for payroll and overtime purposes.

B. MINIMUM REPORTING ALLOWANCE

Each Employee reporting for work shall be guaranteed two (2) hours of pay except for weekend “on call” pay as specified in subsection C of this Article.

C. WEEKEND ON-CALL

The Employer will establish a rotating weekend/holiday on call schedule. The on call Employee shall be provided a cell phone by the Employer so the on call Employee may be reached and available to report on site in the event services are required at a Housing Commission site. The on call Employee is required to be able to report during their on call weekend/holiday within approximately 30 minutes. Employees are responsible for their assigned weekend and may exchange assigned weekends with other bargaining unit members. If the on call Employee believes they are not qualified to handle the situation they, with consultation of the Executive Director, may

1 call in another Employee.

2  
3 Weekend on call Employees will receive two (2) hours pay, at straight time rates for  
4 each day of weekend on call. If the Employee is required during the weekend to report  
5 to a Housing Commission site for work, the Employee shall receive a minimum two (2)  
6 hours overtime pay instead of the two (2) hour straight time call in pay or time and  
7 one-half for all hours worked, whichever is greater.  
8 Such actual hours worked will count for purposes of overtime pay.

9  
10 D. WINTER SNOW REMOVAL  
11

12 Winter snow removal will be paid with comp hours or through a reduction in work hours  
13 for the week, so that the 40 hours time and ½ provision of the law is not enacted.

14 The Employee that is expected to do the snow removal is the Employee who is on call  
15 for the weekend.

16 All additional calls (outside of snow removal) will be compensated through procedure  
17 outlined in letter C of this Article.

18 Anything over 8 hours worked in any 24 our period will be paid at time and one-half as  
19 outlined in Article 17 letter A of this agreement.

20 ARTICLE 17—OVERTIME

21  
22 A. RATE OF PAY  
23

24 Time and one-half shall be paid for all hours worked in excess of eight (8) hours in any  
25 one day and in excess of forty (40) hours in any one week. However, the parties  
26 agree that such overtime shall not be pyramided. Time and one-half shall be paid for  
27 all hours worked on holidays defined in this agreement, in addition to holiday pay.  
28

29 B. MINIMUM CALL-IN  
30

31 An Employee reporting for work not in conjunction with his/her regular work shift shall  
32 be guaranteed not less than two (2) hours work or two (2) hours pay at the rate of time  
33 and one-half.  
34  
35  
36  
37  
38  
39

ARTICLE 18—HOLIDAYS

A. HOLIDAYS ELGIBILITY

To be eligible for holiday pay, an Employee must have worked the last scheduled day prior to the holiday and the first scheduled day after the holiday, unless reasonable cause is provided. The Director may require verification of such reasonable cause.

B Employees eligible for holiday paid time-off must either be employed full-time or part-time. Temporary Employees are not eligible for holiday paid time off.

Full-time Employees shall receive holiday pay in an amount equal to eight (8) hours straight time.

Part-time Employees shall receive holiday pay in an amount equal to the time the Employee was scheduled to work straight time.

B. ELIGIBILITY FOR HOLIDAY PAY

Eligible Employees shall be paid at their regular rate for the following holidays:

1. New Year’s Eve	2. New Year’s Day
3. Employee’s Birthday	4. Martin Luther King Jr. Day
5. Good Friday	6. Memorial Day
7. Fourth of July	8. Labor Day
9. Thanksgiving Day	10. Day after Thanksgiving
11. Opening day of regular Michigan deer hunting Season	12. Christmas Eve
13. Christmas Day	

If the holiday falls on Saturday, it shall be celebrated on the preceding Friday. If the holiday falls on a Sunday, it shall be celebrated on the succeeding Monday.

ARTICLE 19—VACATION

A. ELGIBILITY—LENGTH OF SERVICE—VACATION PAY

Paid vacation schedule May 1, 2012 to January 1, 2013

1 **Eligibility:**

2  
3 After one full year of service (based on the anniversary of the Employee's hire date and  
4 membership into the Union, the Employee shall be eligible for paid vacation as follows:  
5  
6

Years of Service	Number of days received
After one (1) full year but less than 5 (5)	10 days
After five (5) full years , but less than ten (10)	15 days
After ten (10) full years, but less than fifteen (15)	20 days
After fifteen (15) full years, but less than twenty-five (25)	25 days
After twenty-five (25) years	30 days

7  
8 Paid vacation schedule effective January 1, 2013  
9

10 **Eligibility:**

11  
12 After one full year of service (based on the anniversary of the Employee's hire date and  
13 membership into the Union, the Employee shall be eligible for paid vacation as follows:  
14

Years of Service	Number of days received
After one (1) full year but less than five (5)	10 days
After five (5) full years , but less than ten (10)	15 days
After ten (10) full years	20 days

15  
16 Employees who have reached years of service milestones will retain that level of earned  
17 vacation and for each year thereafter.  
18

19 Temporary Employees are not eligible for paid vacation.  
20

21 **Request of use of vacation time:**

22  
23 All vacation requests are subject to management approval and/or denial. Employees must  
24 submit all vacation requests, in writing, using the Employer supplied form, four (4) business  
25 days in advance.  
26

- 27 • Requests based on seniority shall
  - 28 ○ Be submitted for review , using Employer provided form, between January 1 and  
29 March 15

- 1           ○ Employer will post approved vacation requests
- 2           ○ An Employee who has higher seniority shall have the right to “bump” all
- 3           previously approved vacation requests between January 1 and March 15. The
- 4           Employer is not obligated to honor the request of the Employees with less
- 5           seniority who’s previously approved vacation request has been “bumped”.
- 6       • Requests honored on a first-come-first-served basis
- 7           ○ All requests submitted on or after March 16 and prior to December 31
- 8           ○ Employer will post approved vacation requests
- 9           ○ Employees with higher seniority does not have the right to “bump” Employer
- 10          approved vacation requests between March 16 and December 31

11  
12 Use of vacation time:

- 13
- 14       • Employees must use all available vacation time within the year earned. There shall be
- 15       no carryover of unused vacation leave. In the case of an Employee who is unable to
- 16       take his/her earned vacation in the year earned due to the Employer’s inability to
- 17       schedule the time off, the Housing Commission will pay the Employee for the unused
- 18       vacation time earned the first pay period of the following year. Vacation leaves must be
- 19       taken in one day (8 hour) increments.
- 20       • All Employees must take at least one five (5) day period of contiguous vacation time
- 21       each year. Contiguous vacation time is defined as five (5) days following each other
- 22       lineally. For example, five (5) contiguous days may be:
- 23           ○ Monday through Friday
- 24           ○ Tuesday, Wednesday, Thursday, Friday (Saturday Sunday) and Monday with the
- 25           Employee returning to work on Tuesday.
- 26           ○ A holiday, sick time and/or personal time may not count as one of the five (5)
- 27           contiguous days.

28

29 Computation of vacation pay:

- 30
- 31       • The hours of vacation shall be forty (40) hours or the number of hours in the scheduled
- 32       work week.
- 33       • Vacations shall be non-cumulative. Vacations must be taken in the year in which it is
- 34       earned. There shall be no carryover of unused vacation leave. In the case of an
- 35       Employee who is unable to take his/her earned vacation in the year earned due to the
- 36       Employer’s inability to schedule the time off, the Housing Commission will pay the
- 37       Employee for the unused vacation time earned the first pay period of the following year.

1 ARTICLE 20—INSURANCE BENEFITS

2  
3 Effective June 1, 2012

4  
5 A. HEALTH AND INSURANCE BENEFITS

6  
7 The Employer shall provide health (medical and prescription), dental, optical, life and  
8 short-term and long-term disability insurance using the following eligibility  
9 guidelines. Employees are responsible for all health insurance co-pays and  
10 deductibles. Employer and Employee contributions to health insurance shall be  
11 in conformance with State of Michigan Act 152, September 24, 2011.

12  
13 Full-time Employees (as defined in Article 1 B)

- 14 • Health insurance
- 15 • Dental insurance
- 16 • Optical insurance
- 17 • Life insurance
- 18 • Short-term disability insurance
- 19 • Long-term disability insurance

20 Full-time Employee Spouse:

- 21 • Employer will provide health, dental and optical insurance to full-time Employee  
22 spouses who have no insurance benefits through his/her Employer, Medicare or  
23 Medicaid. Spouse is defined as a member of the opposite sex in a marriage  
24 legally recognized by the State of Michigan.
- 25 • Full-time Employees, who wish to place their employed spouse on the CMHC  
26 plan, must provide CMHC with proof that the spouse does not have insurance  
27 available through his/her Employer. A statement from the spouses' Employer,  
28 on the Employer's stationary and signed by the individual responsible for human  
29 resources will be considered proof.
- 30 • Full-time Employees, who wish to place their unemployed spouse on the CMHC  
31 plan, must provide CMHC with a notarized statement that the spouse is not  
32 eligible for Medicare or Medicaid coverage. Spouses eligible for Medicare or  
33 Medicaid coverage will not be placed on the CMHC plan.

34 Full-time Employee Children/Dependents:

- 35 • Employer will provide health, dental and optical insurance to full-time Employee  
36 children/dependents that are not eligible for insurance coverage through the  
37 other parent's insurance, Medicare or Medicaid. Employer will pay 50% of the  
38 premium and the Employee will pay 50% of the premium.
- 39 • Full-time Employees, who wish to place their children/dependents on the CMHC  
40 plan, must provide CMHC proof that the children/dependents are not eligible for  
41 coverage under the Employee's spouse's insurance, Medicare or Medicaid.

1 Proof that the children/dependents is the same as proof required for placing a  
2 spouse on the CMHC plan.

3 Full-time Employees electing not to participate in the CMHC insurance plan will  
4 receive a \$100.00 per month incentive.

5  
6 Part-time Employees:

- 7 • No health or other insurance benefits provided

8  
9 Temporary Employees:

- 10 • No health or other insurance benefits provided

11  
12 Full-time Employees who retire before the age of 65 shall not be eligible for  
13 participation in insurance provided to active full-time Employees of CMHC.

14  
15 At age 65, or otherwise eligible for Medicare health care coverage, the retired  
16 Employee must enroll in such coverage. The Employer will provide Medicare  
17 supplemental coverage for all retired full-time Employees and their spouses. The  
18 Employer will contribute \$100.00 per month toward the premium of the Medicare  
19 supplemental coverage during the lifetime of the retired full-time Employee. If the  
20 retiree fails to pay their share of the premium, the Employer may drop the retiree  
21 from coverage upon ten (10) days written notice.

22  
23 No insurance benefits provided to retired part-time and temporary Employees.

24  
25 **B. WORKMEN'S COMPENSATION**

26  
27 All Employees covered by this agreement are covered by workmen's compensation as  
28 required by State and Federal law, which provides certain benefits for those with a  
29 work-related illness and/or injury. The Employee(s) shall promptly refer any medical  
30 bills in connection with a work-related illness and/or injury to the City of Manistee  
31 Housing Commission for disposition of payment. In emergency situations the  
32 Employee's supervisor shall make arrangements to transport the injured or ill  
33 Employee(s) to the nearest doctor providing emergency medical treatment. The  
34 doctor must be notified, if possible, by the Employee that his/her injury or illness  
35 may be work-related so that all bills for treatment can be referred directly to the  
36 City of Manistee Housing Commission for disposition of payment. Until the affected  
37 Employee is released to return to work, the Employer shall provide hospitalization  
38 insurance coverage for all dependents of the ill and/or injured Employee.

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ARTICLE 21—PENSIONS

The Employees of the City of Manistee Housing Commission will be covered by the Michigan Employees Retirement System (“MERS”), subject to the eligibility and vesting provisions thereof. Eligible Employees will have a 1.5 multiplier under the plan.

Effective May 1, 2012, the Employer will cease matching contributions to the 403 (b), any active or retired Employee eligible for the July 1, 2012 match will be paid their match no later than July 31, 2012

ARTICLE 22—HEALTH AND SAFETY

The Employer and the Union will cooperate in the continuing objectives to eliminate accidents and health hazards for the safety and health of its Employees during their hours of employment.

ARTICLE 23—WAGES

A. WAGE SCALE

The wages shown in Appendix A will be part of this agreement.

B. PAYDAY

Paychecks will be distributed by direct deposit every other Wednesday. The Employee will receive a “traditional” paystub indicating the direct deposit action. If the Employee elects not to receive his/her paycheck by direct deposit, a signed paycheck will be available at 5:00 PM on the stated every other Wednesday pay period. If the pay day falls on a holiday, the Employee who has elected to receive a paycheck will receive their paycheck at 8:00 AM the next work day following the holiday.

ARTICLE 24—STRIKES AND LOCKOUTS

A. NO STRIKES

The Union nor any person acting in its behalf, nor any individual Employee will cause, authorize, support or take part in any strike (stoppage of work) for the life of this agreement.

1 B. LOCKOUTS

2  
3 The Employer agrees that during the life of this agreement there shall be no lockouts of  
4 Employees.

5  
6 ARTICLE 25—GENERAL CONDITIONS

7  
8 A. CONTRACTS

9  
10 The Employer, at its expense, will provide to each of its Employees a contract,  
11 insurance and pension agreement within four (4) weeks after the contract has been  
12 signed between the parties.

13  
14 B. SUB-CONTRACTING

15  
16 The Employer agrees that no work will be sub-contracted out that would cause  
17 Employees to be laid off and/or work less than 40 hours. Subcontractors may be used  
18 when the work to be performed requires a state license or certification to perform  
19 such work, or the work to be performed is outside the normal and customary types  
20 or volumes of the job classifications. Subcontracting for such non-customary  
21 types or volumes of work may not be used to reduce collective bargaining jobs below  
22 four (4). However, at any time that the average unit turnaround time for maintenance  
23 work is 10 days or greater, the Employer has the right to hire subcontractors to perform  
24 unit turnaround work until the average turnaround time is less than 10 days.

25  
26 C. BENEFIT NOTIFICATION

27  
28 Not later than January 15 of each year, the Employer will provide for each Employee a  
29 list containing the amount of vacation to which he/she is entitled, amount of  
30 accumulated sick days, and his/her length of seniority. A copy of such list will be  
31 forwarded to the International Union.

32  
33 D. UNIFORMS

34  
35 The Employer will not provide uniforms or shoes. The Employer will provide Employees  
36 with identification tags to be worn visibly by the Employee while working.

37  
38 Employees are required to wear steel toe shoes during working hours. Employees in  
39 possession of previously issued uniforms may continue to wear uniform items in good  
40 condition. Employee dress code is as follows:

- 41 • Clean, good condition pants
- 42 • Clean, good condition collared shirt/blouse
  - 43 ○ Shirt/blouse without wording, media, printing logos, statements, etc.,

1 unless approved by management.

- 2 • Clean, good condition jackets/coats/etc

3 The Employer retains the right to determine if an individual Employee's clothing  
4 meets the dress code requirements.

5

6 E. UNRESTRICTED DRIVER LICENSE

7

8 As a condition of employment, Employees covered by this contract are required to hold  
9 and maintain a valid, unrestricted State of Michigan Driver's license and must be  
10 considered insurable by the Employer's vehicle insurance company. All Employees are  
11 required to sign a waiver providing the Employer authorization to review his/her driving  
12 record periodically.

13

14 ARTICLE 26—MANAGEMENT RIGHTS

15

16 Except as otherwise provided in this agreement, the management of the  
17 City of Manistee Housing Commission and the direction of the working force,  
18 including the right to hire, transfer, promote, suspend or discharge for proper cause,  
19 to relieve Employees from duty because of lack of work, and to maintain discipline  
20 and efficiency of Employees, is vested exclusively in the Employer, provided that  
21 this will not be used for the purpose of discrimination against any member of the Union,  
22 nor will it be used contrary to any other provision of this agreement. Any Employee  
23 who feels he/she has been aggrieved because of any Employer actions in this respect  
24 shall have recourse to the grievance procedure and arbitration procedure set for in  
25 this agreement.

26

27 ARTICLE 27—TERMINATION AND NOTICE

28

29 This agreement shall be effective as of May 1, 2012, and shall remain in effect through  
30 May 1, 2015. It will automatically renew itself for one year unless either party notifies  
31 the other party, in writing, not less than sixty (60) days prior to the expiration date.  
32 Notice shall be sent by certified mail to the respective address and negotiations shall  
33 begin within forty-five (45) days after receipt of notification. In the event an  
34 inadvertent failure by either party to give such notice, such party may give a 60 day  
35 notice to the other party at any time after the expiration of the agreement. If the  
36 notice is given in accordance with the provisions of this section, the expiration date  
37 of this agreement shall be the sixty-first (61<sup>st</sup>) day following such notice.

38

39 The Employer and the Union agree to open this agreement for the sole purpose of  
40 discussing wages and health insurance sixty (60) days prior to:

41

- May 1, 2013

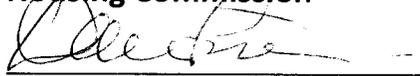
42

- May 1, 2014

43

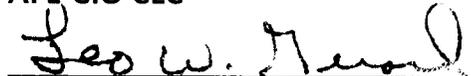
1 In witness whereof, the parties hereto have caused this agreement to be signed by the duly  
2 authorized representatives this \_\_\_\_ day of \_\_\_\_\_, 2012.  
3

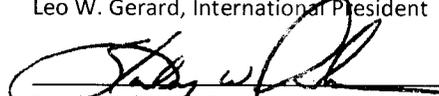
4  
5 **City of Manistee**  
6 **Housing Commission**

7   
8 \_\_\_\_\_  
9 Dale Priester, Commission President

10   
11 \_\_\_\_\_  
12 Clinton McKinven-Copus, Executive Director

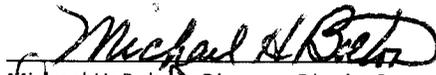
5 **United Steelworkers**  
6 **AFL-CIO CLC**

7   
8 \_\_\_\_\_  
9 Leo W. Gerard, International President

10   
11 \_\_\_\_\_  
12 Stanley Johnson, International Secretary- Treasurer

13   
14 \_\_\_\_\_  
15 Tom Conway, Int'l Vice President- Administration

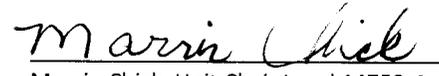
16   
17 \_\_\_\_\_  
18 Fred Redmond, Int'l Vice President- Human Affairs

19   
20 \_\_\_\_\_  
21 Michael H. Bolton, Director, District 2

22   
23 \_\_\_\_\_  
24 Tonya DeVore, Staff Representative

25  
26 **USW Local 14758-04**

27   
28 \_\_\_\_\_  
29 Michael O Hiller, President

30   
31 \_\_\_\_\_  
32 Marvin Chick, Unit Chair Local 14758-4  
33

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**APPENDIX A**

**Wage Scale  
Effective May 1, 2012**

<b>Classification</b>	<b>Wage</b>
Maintenance Crew Leader—Full-time	\$15.00
Maintenance Utility 1—Full-time	\$18.89
Maintenance Utility 2—Full-time	\$18.83
Maintenance Laborer Skilled—Full-time	\$14.00
Maintenance Laborer Unskilled—Full-time	\$13.00
Maintenance Laborer Skilled—Part-time	\$14.00
Maintenance Laborer Unskilled—Part-time	\$13.00
Maintenance Laborer Temporary	\$ 9.50

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LETTER OF UNDERSTANDING

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RE: Political Action Contribution (PAC)

The City of Manistee Housing Commission and the United Steelworkers, AFL-CIO-CLC, on behalf of Local Union 14758-04, hereby agrees as follows:

The City of Manistee Housing Commission will deduct, on a monthly basis, an amount authorized by the Employee for the purpose of political action contributions. They further agree to forward this amount to the International Secretary/Treasurer of the United Steelworkers. The Employee's authorization must be made on the United Steelworkers PAC check off authorization card, to be provided by the Union. A copy of this card is attached.



**PAF Check-Off Authorization**

United Steelworkers Political Action Fund  
Five Gateway Center - Pittsburgh, PA 15222

Leo W. Gerard, Chairman  
James English, Treasurer

To: \_\_\_\_\_  
Company

Facility or Division \_\_\_\_\_

I hereby authorize and direct the company named above to deduct \$ \_\_\_\_\_  
from my pay:  Weekly  Bi-Monthly  Monthly  Once Annually, and to transmit that  
amount as my voluntary contribution to the United Steelworkers Political Action Fund  
(USW PAF), Attention: Treasurer, Five Gateway Center, Pittsburgh, PA 15222. Such  
deduction shall be made from my earnings for the first full regular payroll period next following  
the submission of this authorization to the company. For the calendar year next following the  
year in which the authorization is submitted to the company and for each year thereafter  
while this authorization remains in effect, such monthly deductions and transmittals of my  
voluntary contributions to the USW PAF shall be made from my earnings for my first, full,  
regular payroll period following submission of this form.

Name \_\_\_\_\_

USW Local Union # \_\_\_\_\_ Employee or Badge # \_\_\_\_\_

Employer \_\_\_\_\_

Signature \_\_\_\_\_

Witness \_\_\_\_\_

PLEASE READ AND COMPLETE BOTH SIDES OF CARD.

This authorization, which is terminable at any time by written notice to that effect individually signed by me, and received by me, and received by the Treasurer of the USW PAF and the company, is voluntarily made on the specific understanding that:

- The signing of this authorization and the making of such voluntary contributions are not conditions of membership in the Union or of employment with the company;
- That any money deducted pursuant to this authorization is neither part of my membership dues nor fees to the Union;
- That I may contribute to the USW PAF through other available methods a greater or lesser amount than that indicated above through payroll checkoff-;
- That I will not be favored nor disadvantaged by the Union for doing so, and;
- That I may refuse to contribute to the USW PAF without reprisal.

The United Steelworkers Political Action Fund supports various candidates for federal and other elective offices, is connected with the United Steelworkers, a labor organization, and solicits and accepts only voluntary contributions, which are deposited in an account separate and segregated from the dues fund of the Union, in its own fund-raising efforts and in joint fund-raising efforts with the AFL-CIO and its Committee on Political Education (COPE).

Contributions or gifts to the USW Political Action Fund are not deductible as charitable contributions for federal income tax purposes.

Authorized by the United Steelworkers and the AFL-CIO on behalf of joint fund-raising efforts for the United Steelworkers Political Action Fund and the AFL-CIO Committee on Political Education.



# City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

## Resolution 2013-03

### Policy and Procedure for Board of Commission Training

**WHEREAS**, the City of Manistee Housing Commission (the “CMHC”) as a Public Housing Authority (PHA) of the U.S. Department of Housing and Urban Development is required by the Recovery Agreement and Action Plan executed September 24, 2012 to establish a Board of Commissioners Training Policy and Procedure;

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

**IT IS HEREBY RESOLVED** that the Board of Commissioners adopt the Policy and Procedure Policy for the Board of Commissioners.

**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 26<sup>th</sup> day of March 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 26<sup>th</sup> day of March 2013.

\_\_\_\_\_  
Clinton McKinven-Copus, Secretary

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>
--------------------	------------------

**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>
-----------------------------	-----------------

**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>*OVER/UNDER</u>
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>
<b>Operating Income</b>							
<b>Rental Income</b>							
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>
<b>Total Rental Income</b>	<u>52,061.02</u>	243.28	<u>608,366.68</u>	236.90	<u>587,000.00</u>	228.58	<u>(21,366.68)</u>
<b>Revenues - HUD PHA Grants</b>							
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>
<b>Total HUD PHA Grants</b>	<u>67,447.50</u>	315.18	<u>478,226.00</u>	186.23	<u>395,065.00</u>	153.84	<u>(83,161.00)</u>
<b>Nonrental Income</b>							
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>
<b>Total Nonrental Income</b>	<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>
<b>Total Operating Income</b>	<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>
<b>Operating Expenses</b>							
<b>Routine Expense</b>							
<b>Administration</b>							
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>
<b>Total Administration</b>	<u>24,289.19</u>	113.50	<u>282,715.94</u>	110.09	<u>225,506.53</u>	87.81	<u>(57,209.41)</u>
<b>Tenant Services</b>							
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>
<b>Total Tenant Services</b>	<u>10,871.59</u>	50.80	<u>53,013.66</u>	20.64	<u>53,910.00</u>	20.99	<u>896.34</u>

**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>
<b>Utilities</b>							
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>
<b>Total Utilities</b>	<b>8,632.50</b>	<b>40.34</b>	<b>168,489.72</b>	<b>65.61</b>	<b>180,530.00</b>	<b>70.30</b>	<b>12,040.28</b>
<b>Ordinary Maint. &amp; Operation</b>							
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>
<b>Total Ordinary Maint. &amp; Oper.</b>	<b>27,924.00</b>	<b>130.49</b>	<b>291,453.58</b>	<b>113.49</b>	<b>269,428.39</b>	<b>104.92</b>	<b>(22,025.19)</b>
<b>Protective Services</b>							
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>
<b>Total Protective Services</b>	<b>0.00</b>	<b>0.00</b>	<b>3,235.09</b>	<b>1.26</b>	<b>4,000.00</b>	<b>1.56</b>	<b>764.91</b>
<b>General Expense</b>							
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>
<b>Total General Expense</b>	<b>43,187.39</b>	<b>201.81</b>	<b>217,491.19</b>	<b>84.69</b>	<b>219,670.70</b>	<b>85.54</b>	<b>2,179.51</b>
<b>Total Routine Expense</b>	<b>114,904.67</b>	<b>536.94</b>	<b>1,016,399.18</b>	<b>395.79</b>	<b>953,045.62</b>	<b>371.12</b>	<b>(63,353.56)</b>
<b>Non-Routine Expense</b>							
<b>Extraordinary Maintenance</b>							
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>
<b>Total Extraordinary Maint.</b>	<b>0.00</b>	<b>0.00</b>	<b>1,418.47</b>	<b>0.55</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,418.47)</b>
<b>Casualty Losses-Not Cap.</b>							
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>
<b>Total Casualty Losses</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.39</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,000.00)</b>
<b>Total Non-Routine Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>2,418.47</b>	<b>0.94</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,418.47)</b>
<b>Total Operating Expenses</b>	<b>114,904.67</b>	<b>536.94</b>	<b>1,018,817.65</b>	<b>396.74</b>	<b>953,045.62</b>	<b>371.12</b>	<b>(65,772.03)</b>

**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>
<b>Operating Income (Loss)</b>	10,146.15	47.41	169,980.13	66.19	136,419.38	53.12	(33,560.75)
<b>Depreciation Expense</b>							
4800 - Depreciation - Current Year	21,219.09	99.15	344,619.09	134.20	0.00	0.00	(344,619.09)
<b>Total Depreciation Expense</b>	21,219.09	99.15	344,619.09	134.20	0.00	0.00	(344,619.09)
<b>Surplus Credits &amp; Charges</b>							
<b>Total Surplus Credits &amp; Charges</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Expenditures</b>							
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
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	9,254.73	43.25	156,863.21	61.08	127,762.46	49.75	(29,100.75)
<b>GAAP Net Income (Loss)</b>	(11,072.94)	(51.74)	(174,638.96)	(68.01)	136,419.38	53.12	
<b>Occupancy Percentage</b>							
9996 - Actual Unit Months for REAC submission	213.00		2,527.00				
9998 - Unit Months - Memorandum	214.00		2,568.00				
<b>Total Occupancy Percentage</b>	99.53%		98.40%				
<b>UNA as of:December 31, 2012</b>			<b>354,686.86</b>				

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

**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>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	4,650.00	21,038.68
3401.3 - Capital Grants	<u>358.72</u>	<u>14,458.07</u>
<b>Total HUD PHA Grants</b>	5,008.72	35,496.75
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>5,008.72</u>	<u>35,496.75</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
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>
<b>Total Administration</b>	0.00	16,388.68
<b>Ordinary Maint. &amp; Operation</b>		
4430.12 - Miscellaneous Contracts	<u>4,650.00</u>	<u>4,650.00</u>
<b>Total Ordinary Maint. &amp; Oper.</b>	4,650.00	4,650.00
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	<u>2,478.09</u>	<u>2,478.09</u>
<b>Total Depreciation Expense</b>	2,478.09	2,478.09
<b>Total Operating Expenses</b>	<u>7,128.09</u>	<u>23,516.77</u>
<b>Net Income/(Loss)</b>	<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>
<b>Revenues - HUD PHA Grants</b>		
3401.3 - Capital Grants	0.00	9,283.32
<b>Total HUD PHA Grants</b>	<u>0.00</u>	<u>9,283.32</u>
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>0.00</u>	<u>9,283.32</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
<b>Total Administration</b>	0.00	0.00
<b>Ordinary Maint. &amp; Operation</b>		
<b>Total Ordinary Maint. &amp; Oper.</b>	0.00	0.00
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	268.06	268.06
<b>Total Depreciation Expense</b>	<u>268.06</u>	<u>268.06</u>
<b>Total Operating Expenses</b>	<u>268.06</u>	<u>268.06</u>
<b>Net Income/(Loss)</b>	<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>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	<u>2,061.25</u>	<u>2,061.25</u>
<b>Total HUD PHA Grants</b>	2,061.25	2,061.25
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>2,061.25</u>	<u>2,061.25</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
4190.5 - Other Sundry-Misc.	<u>2,061.25</u>	<u>2,061.25</u>
<b>Total Administration</b>	2,061.25	2,061.25
<b>Ordinary Maint. &amp; Operation</b>		
<b>Total Ordinary Maint. &amp; Oper.</b>	0.00	0.00
<b>Depreciation Expense</b>		
<b>Total Depreciation Expense</b>	0.00	0.00
<b>Total Operating Expenses</b>	<u>2,061.25</u>	<u>2,061.25</u>
<b>Net Income/(Loss)</b>	<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)
<b>Total Administration</b>	<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)
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>10,227.50</u>	<u>10,000.00</u>	<u>(227.50)</u>

**Site Acquisition**

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

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

1460 - Dwelling Structures	0.00	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)
<b>Total Dwelling Structures</b>	<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)
<b>Total Dwelling Equipment</b>	<u>0.00</u>	<u>3,087.88</u>	<u>10,000.00</u>	<u>6,912.12</u>

**Nondwelling Structures**

<b>Total Nondwelling Structures</b>	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)
<b>Total Nondwelling Equip.</b>	<u>0.00</u>	<u>6,815.00</u>	<u>10,000.00</u>	<u>3,185.00</u>

**Demolition**

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

	<b>1 Month Ended December 31, 2012</b>	<b>12 Months Ended December 31, 2012</b>	<b>BUDGET</b>	<b>OVER/UNDER</b>
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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
<b>Total Administration</b>	<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)
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>9,141.33</u>	<u>20,000.00</u>	<u>10,858.67</u>

**Site Acquisition**

<b>Total Site Acquisition</b>	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
<b>Total Site Improvements</b>	<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)
<b>Total Dwelling Structures</b>	<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
<b>Total Dwelling Equipment</b>	<u>0.00</u>	<u>3,345.00</u>	<u>9,000.00</u>	<u>5,655.00</u>

**Nondwelling Structures**

<b>Total Nondwelling Structures</b>	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)
<b>Total Nondwelling Equip.</b>	<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
<b>Total Demolition</b>	<u>0.00</u>	<u>0.00</u>	<u>12,500.00</u>	<u>12,500.00</u>

**Development Activities**

<b>Total Development Activities</b>	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
<b>Total Administration</b>	0.00	40,000.00	89,000.00	49,000.00

**A & E**

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

**Site Acquisition**

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

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

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

**Dwelling Equipment**

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

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

<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
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**Demolition**

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

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

	0.00	49,283.32	204,179.00	154,895.68
	0.00	49,283.32	204,179.00	154,895.68

**1600 - CFP Funding**

	0.00	49,283.32	204,179.00	154,895.68
	0.00	49,283.32	204,179.00	154,895.68

**Over/(Under) Funding**

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

**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
<b>Total Administration</b>	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)
<b>Total A &amp; E Fees</b>	2,061.25	2,061.25	10,000.00	7,938.75

**Site Acquisition**

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

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

1460 - Dwelling Structures	0.00	0.00	101,849.00	101,849.00
<b>Total Dwelling Structures</b>	0.00	0.00	101,849.00	101,849.00

**Dwelling Equipment**

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

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

<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
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**Demolition**

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

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

	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 0.00

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**

<u>Ref.</u>	<u>Date</u>	<u>G/L Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
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
<b>Anthony - Anthony Mastrapasqua Check #12344 12/05/12</b>						
Salaried Wages	0.0000	832.00	FICA-SS	34.94		
			FICA-Med	12.07		
			Federal W/H	74.00		
			State W/H	35.36		
<b>TOTALS</b>	<u>0.0000</u>	<u>832.00</u>		<u>156.37</u>		<u>0.00</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>675.63</b>
Company Expenses:		FICA-SS: 51.59	FICA-Med: 12.06	FUTA: 0.00		
<b>Anthony - Anthony Mastrapasqua Check #12353 12/19/12</b>						
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		
<b>TOTALS</b>	<u>0.0000</u>	<u>1,049.75</u>		<u>209.92</u>		<u>26.83</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>813.00</b>
Company Expenses:		FICA-SS: 65.09	FICA-Med: 15.22	FUTA: 0.00		
<b>Beverly - Beverly A. Pahoski Check #12349 12/05/12</b>						
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		
<b>TOTALS</b>	<u>0.0000</u>	<u>1,026.00</u>		<u>229.96</u>		<u>61.56</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>734.48</b>
Company Expenses:		FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00		
<b>Beverly - Beverly A. Pahoski Check #12358 12/19/12</b>						
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		
<b>TOTALS</b>	<u>0.0000</u>	<u>1,026.00</u>		<u>224.96</u>		<u>61.56</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>739.48</b>
Company Expenses:		FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00		
<b>Clinton - Clinton E. Copus II Check #12346 12/05/12</b>						
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		
<b>TOTALS</b>	<u>0.0000</u>	<u>2,777.88</u>		<u>465.30</u>		<u>396.19</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,916.39</b>
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			
<b>Clinton - Clinton E. Copus II Check #12355 12/19/12</b>						
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		
<b>TOTALS</b>	<u>0.0000</u>	<u>2,777.88</u>		<u>465.29</u>		<u>396.19</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,916.40</b>
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
<b>Kevin - Kevin Helminiak</b>	<b>Check #12345</b>	<b>12/05/12</b>				
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
<b>TOTALS</b>	<b>0.0000</b>	<b>1,503.75</b>		<b>223.62</b>		<b>147.81</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,132.32</b>
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			
<b>Kevin - Kevin Helminiak</b>	<b>Check #12354</b>	<b>12/19/12</b>				
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
<b>TOTALS</b>	<b>0.0000</b>	<b>1,380.00</b>		<b>193.69</b>		<b>137.47</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,048.84</b>
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			
<b>Lorna - Lorna J. Perski</b>	<b>Check #12348</b>	<b>12/05/12</b>				
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		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,690.10</b>		<b>380.06</b>		<b>116.57</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,193.47</b>
Company Expenses:		FICA-SS: 103.84	FICA-Med: 24.29	FUTA: 0.00		
<b>Lorna - Lorna J. Perski</b>	<b>Check #12357</b>	<b>12/19/12</b>				
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		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,690.10</b>		<b>380.05</b>		<b>116.57</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,193.48</b>
Company Expenses:		FICA-SS: 103.84	FICA-Med: 24.29	FUTA: 0.00		
<b>Rebecca - Rebecca Day</b>	<b>Check #12353</b>	<b>12/05/12</b>				
Salaried Wages	0.0000	682.00	FICA-SS	28.64		
			FICA-Med	9.89		
			Federal W/H	73.00		
			State W/H	28.99		
<b>TOTALS</b>	<b>0.0000</b>	<b>682.00</b>		<b>140.52</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>541.48</b>
Company Expenses:		FICA-SS: 42.28	FICA-Med: 9.89	FUTA: 0.00		
<b>Rebecca - Rebecca Day</b>	<b>Check #12356</b>	<b>12/19/12</b>				
Salaried Wages	0.0000	679.25	FICA-SS	28.54		
			FICA-Med	9.84		
			Federal W/H	73.00		
			State W/H	28.87		
<b>TOTALS</b>	<b>0.0000</b>	<b>679.25</b>		<b>140.25</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>539.00</b>
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
<b>Robert - Robert Krolczyk Check #12350 12/05/12</b>						
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
<b>TOTALS</b>	<u>0.0000</u>	<u>1,040.00</u>		<u>124.08</u>		<u>188.93</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>726.99</b>
Company Expenses:		FICA-SS: 57.73	FICA-Med: 13.50	FUTA: 0.00		
<b>Robert - Robert Krolczyk Check #12359 12/19/12</b>						
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
<b>TOTALS</b>	<u>0.0000</u>	<u>1,069.25</u>		<u>129.89</u>		<u>190.14</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>749.22</b>
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>
<b>Company Totals</b>	<b>Number of Checks: 14</b>					
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
<b>TOTALS</b>	<u>0.0000</u>	<u>19,223.96</u>		<u>3,463.96</u>		<u>1,839.82</u>
					<b>NET PAY:</b>	<b>13,920.18</b>
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**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
<b>1001111.2 NOW Account</b>				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>
<b>1001111.3 HRA Account</b>				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>
<b>10011117 Petty Cash Fund</b>				250.00		
					<u>0.00</u>	<u>250.00</u>
<b>10011118 Change Fund</b>				50.00		
					<u>0.00</u>	<u>50.00</u>
<b>10011122 Tenants Accounts Receivable</b>				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>
<b>10011122.1 Allowance for Doubtful Accounts</b>				(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>
<b>10011125 Accounts Receivable - HUD</b>				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>
<b>10011125 Accounts Receivable - HUD (cont.)</b>						
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>
<b>10011129.3 Accounts Receivable - DVG</b>				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>
<b>10011145 Accrued Interest</b>				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>
<b>10011162 General Fund Investments</b>				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>
<b>10011211 Prepaid Insurance</b>				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>
<b>10011290 Other Prepaid Expenses</b>				0.00		
12/26/12	4851	V	Sun Life Financial		1,445.98	
					<u>1,445.98</u>	<u>1,445.98</u>
<b>10011400 Construction in Progress-CFP</b>				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>
<b>10011400.6 Land</b>				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
<b>10011400.61 Land Improvements</b>				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
<b>10011400.7 Buildings</b>				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
<b>10011400.71 Building Improvements</b>				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>
	<b>10011400.72</b>		<b>Non-dwelling Structures</b>	7,050.00		
					0.00	7,050.00
	<b>10011400.8</b>		<b>Furn., Equip., Mach.-Dwellings</b>	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
	<b>10011400.9</b>		<b>Furn., Equip., Mach.-Admin</b>	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
	<b>10011400.95</b>		<b>Accumulated Depreciation-ALL</b>	(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)
	<b>10011400.96</b>		<b>Accumulated Depreciation-CFP</b>	(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
	<b>10011400.97</b>		<b>Accumulated Depreciation-ROSS</b>	(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
	<b>10012111</b>		<b>Vendors and Contractors</b>	(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)
	<b>10012114</b>		<b>Tenant Security Deposits</b>	(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)
	<b>10012117.1</b>		<b>Social Security Withheld</b>	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
	<b>10012117.10</b>		<b>United Way</b>	(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>
<b>10012117.10 United Way (cont.)</b>					<u>5.00</u>	<u>(15.00)</u>
<b>10012117.11 Medicare Withheld</b>				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>
<b>10012117.12 FSA Withheld</b>				(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>
<b>10012117.14 Union App. Fee</b>				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>
<b>10012117.2 Federal Income Tax Withheld</b>				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>
<b>10012117.3 State Income Tax Withheld</b>				(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>
<b>10012117.4 125 Medical Withheld</b>				(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>
<b>10012117.5 Pension Withheld</b>				(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>
<b>10012117.6 PAC Withheld</b>				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>
<b>10012117.8 Friend of Court Withheld</b>				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>
<b>10012117.8 Friend of Court Withheld (cont.)</b>					<u>0.00</u>	<u>0.00</u>
<b>10012117.9 Union Dues Withheld</b>				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>
<b>10012131 EPC Loan - Current</b>				(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>
<b>10012132 EPC Loan - Noncurrent</b>				(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>
<b>10012135 Accrued Salaries and Wages</b>				(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>
<b>10012135.1 Accrued Comp. Absences-Current</b>				(8,840.75)		
12/31/12	410		To adjust accrued compensated absences to actual @ FYE 12/31/2012.		(1,711.71)	
					<u>(1,711.71)</u>	<u>(10,552.46)</u>
<b>10012135.3 Accrued Comp. Absences-Non Current</b>				(9,585.22)		
12/31/12	410		To adjust accrued compensated absences to actual @ FYE 12/31/2012.		(1,482.91)	
					<u>(1,482.91)</u>	<u>(11,068.13)</u>
<b>10012137 Payments in Lieu of Taxes</b>				(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>
<b>10012240 Tenants Prepaid Rent</b>				0.00		
12/31/12	400		To record tenants prepaid rent @ FYE 12/31/2012.		(3,069.60)	
					<u>(3,069.60)</u>	<u>(3,069.60)</u>
<b>10012806 Unrestricted Net Assets</b>				(197,823.65)		
12/31/12	420		To adjust equity per GASB 34 @ FYE 12/31/2012.		(308,750.05)	
					<u>(308,750.05)</u>	<u>(506,573.70)</u>
<b>10012806.1 Invested in Capital Assets</b>				(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>
<b>10012806.1 Invested in Capital Assets (cont.)</b>					<u>296,826.32</u>	<u>(2,312,438.58)</u>
<b>10012806.3 Invested in Capital Assets-ROSS</b>				(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>
<b>10012820 HUD Operating Reserve - Memo</b>				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>
<b>10012820.1 HUD Operating Reserve-Contra</b>				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>
<b>10013110 Dwelling Rental</b>				(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>
<b>10013120 Excess Utilities</b>				(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>
<b>10013401.1 Operating Grants</b>				(40,000.00)		
					<u>0.00</u>	<u>(40,000.00)</u>
<b>10013401.2 Operating Subsidy</b>				(370,778.50)		
12/31/12	189		Operating Subsidy		<u>(67,447.50)</u>	
					<u>(67,447.50)</u>	<u>(438,226.00)</u>
<b>10013610 Interest Income-Gen. Fund</b>				(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>
<b>10013689 Tenant Income - Cable TV</b>				(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>
<b>10013690 Tenant Income</b>				(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>
<b>10013690.1 Non-Tenant Income</b>				(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>
<b>10013690.1 Non-Tenant Income (cont.)</b>					0.00	(7,877.75)
<b>10013690.2 Gain/Loss-Sale of Fixed Assets</b>				(4,001.00)	0.00	(4,001.00)
<b>10013690.4 Laundry Income</b>				(6,499.09)		
12/31/12	188		Laundry Income		(1,693.14)	
					(1,693.14)	(8,192.23)
<b>10013690.5 Pop Machine Income</b>				(857.87)	0.00	(857.87)
<b>10013690.6 Fraud Recovery Revenue</b>				(191.05)		
12/31/12	188		Fraud Recovery - Wisniewski		(191.05)	
					(191.05)	(382.10)
<b>10013690.8 Health Ins. Reimb. - Retirees</b>				(2,478.85)	0.00	(2,478.85)
<b>10014110 Administrative Salaries</b>				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
<b>10014130 Legal Expense</b>				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
<b>10014140 Staff Training</b>				40.00	0.00	40.00
<b>10014150 Travel Expense</b>				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
<b>10014170 Accounting Fees</b>				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**

<b>Date</b>	<b>Reference T</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Current Amount</b>	<b>YTD Balance</b>
<b>10014171 Auditing</b>			8,500.00		
				0.00	8,500.00
<b>10014182 Employee Benefits - Admin</b>			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	
				2,841.98	41,818.86
<b>10014185 Telephone</b>			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	
				1,820.00	10,076.79
<b>10014190.2 Membership Dues and Fees</b>			1,191.50		
				0.00	1,191.50
<b>10014190.3 Admin Service Contracts</b>			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	
				808.72	11,546.73
<b>10014190.4 Office Supplies</b>			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	
				840.54	7,269.57
<b>10014190.5 Other Sundry-Misc.</b>			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	
				1,961.23	13,231.92

**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>
<b>10014210 Tenant Services - Salaries</b>				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>
<b>10014220 Rec., Pub., &amp; Other Services</b>				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>
<b>10014221 Resident Employee Stipend</b>				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>
<b>10014222 Employee Benefits - Tenant Services</b>				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>
<b>10014230 Contract Costs-Cable &amp; Other</b>				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>
<b>10014310 Water &amp; Sewer</b>				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>
<b>10014320 Electricity</b>				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>
<b>10014330 Gas</b>				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>
<b>10014410 Labor, Maintenance</b>				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>
<b>10014420 Materials</b>				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>
<b>10014430.02 Heating &amp; Cooling Contracts</b>				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>
<b>10014430.04 Elevator Contracts</b>				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>
<b>10014430.05 Landscape &amp; Grounds Contracts</b>				1,200.00		
					<u>0.00</u>	<u>1,200.00</u>
<b>10014430.06 Unit Turnaround Contracts</b>				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>
<b>10014430.07 Electrical Contracts</b>				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 T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
<b>10014430.08 Plumbing Contracts</b>			2,543.52		
				0.00	2,543.52
<b>10014430.09 Extermination Contracts</b>			150.00		
				0.00	150.00
<b>10014430.11 Routine Maintenance Contracts</b>			2,502.90		
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		998.71	
				998.71	3,501.61
<b>10014430.12 Miscellaneous Contracts</b>			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
<b>10014431 Garbage Removal</b>			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
<b>10014433 Employee Benefits - Maint.</b>			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
<b>10014434 Employee Benefits-Retirees</b>			5,735.20		
12/17/12	4841 V	Noble Holmes		100.00	
				100.00	5,835.20
<b>10014480 Security Contract Costs</b>			3,235.09		
				0.00	3,235.09
<b>10014510 Insurance</b>			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
<b>10014520 Payment in Lieu of Taxes</b>			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>
<b>10014520 Payment in Lieu of Taxes (cont.)</b>						
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>
<b>10014550 Compensated Absences</b>				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>
<b>10014570 Collection Losses</b>				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>
<b>10014580 Interest Expense</b>				71,173.68		
12/01/12	4792	V	Oswego Comm. Bank		6,445.85	
					<u>6,445.85</u>	<u>77,619.53</u>
<b>10014590 Other General Expense</b>				107.77		
					<u>0.00</u>	<u>107.77</u>
<b>10014610.3 Extraordinary Maint-Contract Costs</b>				1,418.47		
					<u>0.00</u>	<u>1,418.47</u>
<b>10014620.3 Casualty Losses-Contract Costs</b>				3,260.08		
					<u>0.00</u>	<u>3,260.08</u>
<b>10014620.4 Insurance Proceeds</b>				(2,260.08)		
					<u>0.00</u>	<u>(2,260.08)</u>
<b>10014800 Depreciation - Current Year</b>				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>
<b>10017510 Principal Payments - EPC</b>				7,765.50		
12/01/12	4792	V	Oswego Comm. Bank		891.42	
					<u>891.42</u>	<u>8,656.92</u>
<b>10017520 Replacement of Equipment</b>				4,460.00		
					<u>0.00</u>	<u>4,460.00</u>
<b>10017530 Cash Proceeds-Sale of Equipment</b>				(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>
	<b>10017590</b>		<b>Operating Expenditures-Contra</b>	(8,224.50)		
12/01/12	4792	V	Oswego Comm. Bank		(891.42)	
					<u>(891.42)</u>	<u>(9,115.92)</u>
	<b>10019996</b>		<b>Actual Unit Months for REAC submission</b>	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>
	<b>10019997</b>		<b>Actual Unit Months - Contra</b>	(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>
	<b>10019998</b>		<b>Unit Months - Memorandum</b>	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>
	<b>10019999</b>		<b>Unit Months - Contra</b>	(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>
	<b>10093401.1</b>		<b>Operating Grants</b>	(1,766.02)		
					<u>0.00</u>	<u>(1,766.02)</u>
	<b>10093401.3</b>		<b>Capital Grants</b>	(9,703.66)		
					<u>0.00</u>	<u>(9,703.66)</u>
	<b>10094190.5</b>		<b>Other Sundry-Misc.</b>	676.72		
					<u>0.00</u>	<u>676.72</u>
	<b>10094420</b>		<b>Materials</b>	1,089.30		
					<u>0.00</u>	<u>1,089.30</u>
	<b>10094800</b>		<b>Depreciation - Current Year</b>	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>
	<b>10103401.1</b>		<b>Operating Grants</b>	(16,388.68)		
12/31/12	191		501-10 CFP Grant		(4,650.00)	
					<u>(4,650.00)</u>	<u>(21,038.68)</u>
	<b>10103401.3</b>		<b>Capital Grants</b>	(14,099.35)		
12/31/12	190		501-10 CFP Grant		(358.72)	
					<u>(358.72)</u>	<u>(14,458.07)</u>
	<b>10104190.1</b>		<b>Publications</b>	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>
		<b>10104190.3 Administrative Service Contracts</b>	9,957.95		
				0.00	9,957.95
		<b>10104190.5 Other Sundry-Misc.</b>	5,998.25		
				0.00	5,998.25
		<b>10104430.12 Miscellaneous Contracts</b>	0.00		
12/14/12	4818	Affordable Quality Construction		4,650.00	
				4,650.00	4,650.00
		<b>10104800 Depreciation - Current Year</b>	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
		<b>10113401.3 Capital Grants</b>	(9,283.32)		
				0.00	(9,283.32)
		<b>10114800 Depreciation-Current Year</b>	0.00		
12/31/12	419	To adjust accumulated depreciation to actual @ FYE 12/31/2012.		268.06	
				268.06	268.06
		<b>10123401.1 Operating Grants</b>	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)
		<b>10124190.5 Other Sundry-Misc.</b>	0.00		
12/31/12	414	To record accounts payable @ FYE 12/31/2012.		2,061.25	
				2,061.25	2,061.25
		<b>15091406 To Operations</b>	40,000.00		
				0.00	40,000.00
		<b>15091408 Management Improvements</b>	25,405.75		
				0.00	25,405.75
		<b>15091410 Administration</b>	1,170.00		
				0.00	1,170.00
		<b>15091410.05 Salary &amp; Benefits - Staff</b>	49,847.57		
				0.00	49,847.57
		<b>15091430.99 A &amp; E Fees - Soft Costs</b>	10,227.50		
				0.00	10,227.50
		<b>15091460 Dwelling Structures</b>	253.68		

**Manistee Housing Commission  
General Ledger**

<b>Date</b>	<b>Reference T</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Current Amount</b>	<b>YTD Balance</b>
	<b>15091460</b>	<b>Dwelling Structures (cont.)</b>		<u>0.00</u>	<u>253.68</u>
	<b>15091460.23</b>	<b>Modernize Boiler Systems</b>	44,816.00	<u>0.00</u>	<u>44,816.00</u>
	<b>15091460.24</b>	<b>New Kickplates/Doors-CT Elevator</b>	11,929.00	<u>0.00</u>	<u>11,929.00</u>
	<b>15091460.99</b>	<b>Dwelling Structures - Soft Costs</b>	13,140.90	<u>0.00</u>	<u>13,140.90</u>
	<b>15091465</b>	<b>Dwelling Equipment</b>	1,614.96	<u>0.00</u>	<u>1,614.96</u>
	<b>15091465.99</b>	<b>Dwelling Equipment - Soft Costs</b>	1,472.92	<u>0.00</u>	<u>1,472.92</u>
	<b>15091475</b>	<b>Nondwelling Equipment</b>	5,695.98	<u>0.00</u>	<u>5,695.98</u>
	<b>15091475.99</b>	<b>Nondwelling Equipment-Soft Costs</b>	1,119.02	<u>0.00</u>	<u>1,119.02</u>
	<b>15091499</b>	<b>Development Activities</b>	39,142.72	<u>0.00</u>	<u>39,142.72</u>
	<b>15091600</b>	<b>CFP Funding</b>	245,836.00	<u>0.00</u>	<u>245,836.00</u>
	<b>15091699</b>	<b>CFP Funding - Contra</b>	(245,836.00)	<u>0.00</u>	<u>(245,836.00)</u>
	<b>15099800</b>	<b>CFP Cost - Contra</b>	(245,836.00)	<u>0.00</u>	<u>(245,836.00)</u>
	<b>15101406</b>	<b>Operations</b>	40,000.00	<u>0.00</u>	<u>40,000.00</u>
	<b>15101408</b>	<b>Management Training</b>	38,968.93	<u>0.00</u>	<u>38,968.93</u>
	<b>15101430.01</b>	<b>A &amp; E Fees</b>	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>
	<b>15101430.99</b>		<b>A &amp; E Fees - Soft Costs</b>	5,461.33		
					0.00	5,461.33
	<b>15101460.23</b>		<b>Modernize Boiler Rooms</b>	24,544.00		
					0.00	24,544.00
	<b>15101460.99</b>		<b>Dwelling Structures-Soft Costs</b>	1,999.95		
12/14/12	4818		Affordable Quality Construction		4,650.00	
					4,650.00	6,649.95
	<b>15101465</b>		<b>Dwelling Equipment</b>	3,345.00		
					0.00	3,345.00
	<b>15101475</b>		<b>Nondwelling Equipment</b>	7,074.35		
12/06/12	4809	V	Jackpine Business Centers		358.72	
					358.72	7,433.07
	<b>15101475.99</b>		<b>Nondwelling Equipment-Soft Costs</b>	147.00		
					0.00	147.00
	<b>15101600</b>		<b>CFP Funding</b>	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
	<b>15101699</b>		<b>CFP Funding - Contra</b>	(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)
	<b>15109800</b>		<b>CFP Cost - Contra</b>	(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)
	<b>15111406</b>		<b>Operations</b>	40,000.00		
					0.00	40,000.00
	<b>15111430</b>		<b>A &amp; E Fees</b>	4,750.00		
					0.00	4,750.00
	<b>15111460</b>		<b>Dwelling Structures</b>	4,533.32		
					0.00	4,533.32
	<b>15111600</b>		<b>CFP Funding</b>	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>
	<b>15111699</b>		<b>CFP Funding - Contra</b>	(49,283.32)	<u>0.00</u>	<u>(49,283.32)</u>
	<b>15119800</b>		<b>CFP Cost - Contra</b>	(49,283.32)	<u>0.00</u>	<u>(49,283.32)</u>
	<b>15121430.99</b>		<b>A &amp; E Fees - Soft Costs</b>	0.00		
12/31/12	414		To record accounts payable @ FYE 12/31/2012.		<u>2,061.25</u>	<u>2,061.25</u>
	<b>15121600</b>		<b>CFP Funding</b>	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>
	<b>15121699</b>		<b>CFP Funding - Contra</b>	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>
	<b>15129800</b>		<b>CFP Cost - Contra</b>	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)	
Number of Transactions				261	<u>(151,886.84)</u>	
The General Ledger is in balance						<u>0.00</u>

Redactions for compliance with  
Federal Privacy Act

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 January 31, 2013. 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 January 31, 2013**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111.2 - NOW Account	\$ 451,474.68
1111.3 - HRA Account	11,678.04
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

**Total Cash** 463,452.72

**Receivables**

1122 - Tenants Accounts Receivable	(574.41)
1122.1 - Allowance for Doubtful Accounts	(3,134.19)
1145 - Accrued Interest	<u>16.47</u>

**Total Receivables** (3,692.13)

**Investments**

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

**Prepaid Expenses & Other Assets**

1211 - Prepaid Insurance	<u>9,558.29</u>
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**Total Prepaid Expenses & Other Assets** 9,558.29

**Total Current Assets** 519,822.14

**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	478,335.00
1400.95 - Accumulated Depreciation-ALL	<u>(7,050,671.45)</u>

**Total Land, Structures & Equipment** 3,494,471.70

**TOTAL CAPITAL ASSETS** 3,494,471.70

**TOTAL ASSETS** \$ 4,014,293.84

**Manistee Housing Commission  
Low Rent Public Housing  
Balance Sheet  
As of January 31, 2013**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 35,791.56
2114 - Tenant Security Deposits	55,284.00
2117.10 - United Way	20.00
2117.12 - FSA Withheld	1,105.74
2117.3 - State Income Tax Withheld	1,164.50
2117.4 - 125 Medical Withheld	544.90
2117.5 - Pension Withheld	1,623.26
2117.9 - Union Dues Withheld	<u>26.52</u>
<b>Total Accounts Payable</b>	<b>95,560.48</b>

**Accrued Liabilities**

2131 - EPC Loan - Current	11,502.80
2135 - Accrued Wages/Payroll Taxes Payable	13,392.45
2135.1 - Accrued Comp. Absences-Current	8,930.82
2137 - Payments in Lieu of Taxes	<u>43,930.61</u>
<b>Total Accrued Liabilities</b>	<b>77,756.68</b>

**Total Current Liabilities**

173,317.16

**Non Current Liabilities**

2132 - EPC Loan - Noncurrent	1,195,753.14
2135.3 - Accrued Comp. Absences-Non Current	<u>10,855.28</u>
<b>Total Non Current Liabilities</b>	<b>1,206,608.42</b>

**Deferred Credits**

2290 - Other Deferred Credits	<u>227.50</u>
<b>Total Deferred Credits</b>	<b>227.50</b>

**TOTAL LIABILITIES/DEFERRED CREDITS**

1,380,153.08

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Assets	354,686.86
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	<u>(32,984.68)</u>
<b>Total Unreserved Fund Balance</b>	<b>2,634,140.76</b>

**TOTAL EQUITY**

2,634,140.76

**TOTAL LIABILITIES/EQUITY**

\$ 4,014,293.84

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

**For the 1 Month and 1 Month Ended January 31, 2013**

Units	1 Month Ended		1 Month				
214	<u>January 31, 2013</u>	<u>PUM</u>	<u>January 31, 2013</u>	<u>PUM</u>	<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
<b>Operating Income</b>							
<b>Rental Income</b>							
3110 - Dwelling Rental	47,986.00	224.23	47,986.00	224.23	600,000.00	233.64	552,014.00
3120 - Excess Utilities	<u>920.47</u>	4.30	<u>920.47</u>	4.30	<u>9,600.00</u>	3.74	<u>8,679.53</u>
<b>Total Rental Income</b>	48,906.47	228.53	48,906.47	228.53	609,600.00	237.38	560,693.53
<b>Revenues - HUD PHA Grants</b>							
3401.1 - Operating Grants	0.00	0.00	0.00	0.00	40,000.00	15.58	40,000.00
3401.2 - Operating Subsidy	<u>37,048.00</u>	173.12	<u>37,048.00</u>	173.12	<u>461,485.00</u>	179.71	<u>424,437.00</u>
<b>Total HUD PHA Grants</b>	37,048.00	173.12	37,048.00	173.12	501,485.00	195.28	464,437.00
<b>Nonrental Income</b>							
3610 - Interest Income-Gen. Fund	95.09	0.44	95.09	0.44	960.00	0.37	864.91
3689 - Tenant Income - Cable TV	4,312.00	20.15	4,312.00	20.15	54,000.00	21.03	49,688.00
3690 - Tenant Income	1,390.66	6.50	1,390.66	6.50	19,800.00	7.71	18,409.34
3690.1 - Non-Tenant Income	12.50	0.06	12.50	0.06	6,000.00	2.34	5,987.50
3690.4 - Laundry Income	829.31	3.88	829.31	3.88	6,000.00	2.34	5,170.69
3690.5 - Pop Machine Income	102.92	0.48	102.92	0.48	900.00	0.35	797.08
3690.6 - Fraud Recovery Revenue	<u>382.10</u>	1.79	<u>382.10</u>	1.79	<u>0.00</u>	0.00	<u>(382.10)</u>
<b>Total Nonrental Income</b>	7,124.58	33.29	7,124.58	33.29	87,660.00	34.14	80,535.42
<b>Total Operating Income</b>	<u>93,079.05</u>	434.95	<u>93,079.05</u>	434.95	<u>1,198,745.00</u>	466.80	<u>1,105,665.95</u>
<b>Operating Expenses</b>							
<b>Routine Expense</b>							
<b>Administration</b>							
4110 - Administrative Salaries	19,197.26	89.71	19,197.26	89.71	150,616.00	58.65	131,418.74
4130 - Legal Expense	1,956.16	9.14	1,956.16	9.14	15,000.00	5.84	13,043.84
4140 - Staff Training	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4150 - Travel Expense	0.00	0.00	0.00	0.00	2,000.00	0.78	2,000.00
4170 - Accounting Fees	794.84	3.71	794.84	3.71	10,200.00	3.97	9,405.16
4171 - Auditing	0.00	0.00	0.00	0.00	9,000.00	3.50	9,000.00
4182 - Employee Benefits - Admin	3,890.28	18.18	3,890.28	18.18	38,445.00	14.97	34,554.72
4185 - Telephone	870.74	4.07	870.74	4.07	7,800.00	3.04	6,929.26
4190.2 - Membership Dues and Fees	699.00	3.27	699.00	3.27	1,020.00	0.40	321.00
4190.3 - Admin Service Contracts	1,416.08	6.62	1,416.08	6.62	12,000.00	4.67	10,583.92
4190.4 - Office Supplies	731.02	3.42	731.02	3.42	7,800.00	3.04	7,068.98
4190.5 - Other Sundry-Misc.	<u>2,408.40</u>	11.25	<u>2,408.40</u>	11.25	<u>15,600.00</u>	6.07	<u>13,191.60</u>
<b>Total Administration</b>	31,963.78	149.36	31,963.78	149.36	274,481.00	106.89	242,517.22
<b>Tenant Services</b>							
4220 - Rec., Pub., & Other Services	400.00	1.87	400.00	1.87	0.00	0.00	(400.00)
4221 - Resident Employee Stipend	885.00	4.14	885.00	4.14	10,020.00	3.90	9,135.00
4222 - Employee Benefits - Tenant Services	63.88	0.30	63.88	0.30	0.00	0.00	(63.88)
4230 - Contract Costs-Cable & Other	<u>3,722.08</u>	17.39	<u>3,722.08</u>	17.39	<u>45,600.00</u>	17.76	<u>41,877.92</u>
<b>Total Tenant Services</b>	5,070.96	23.70	5,070.96	23.70	55,620.00	21.66	50,549.04

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

**For the 1 Month and 1 Month Ended January 31, 2013**

Units	1 Month Ended		1 Month				
214	<u>January 31, 2013</u>	<u>PUM</u>	<u>January 31, 2013</u>	<u>PUM</u>	<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
<b>Utilities</b>							
4310 - Water & Sewer	6,448.11	30.13	6,448.11	30.13	34,800.00	13.55	28,351.89
4320 - Electricity	10,152.73	47.44	10,152.73	47.44	105,600.00	41.12	95,447.27
4330 - Gas	<u>3,645.99</u>	17.04	<u>3,645.99</u>	17.04	<u>43,200.00</u>	16.82	<u>39,554.01</u>
<b>Total Utilities</b>	20,246.83	94.61	20,246.83	94.61	183,600.00	71.50	163,353.17
<b>Ordinary Maint. &amp; Operation</b>							
4410 - Labor, Maintenance	10,650.50	49.77	10,650.50	49.77	89,180.00	34.73	78,529.50
4420 - Materials	3,589.01	16.77	3,589.01	16.77	28,800.00	11.21	25,210.99
4430.02 - Heating & Cooling Contracts	901.00	4.21	901.00	4.21	18,000.00	7.01	17,099.00
4430.04 - Elevator Contracts	2,378.14	11.11	2,378.14	11.11	14,400.00	5.61	12,021.86
4430.05 - Landscape & Grounds Contracts	0.00	0.00	0.00	0.00	2,400.00	0.93	2,400.00
4430.06 - Unit Turnaround Contracts	343.65	1.61	343.65	1.61	6,900.00	2.69	6,556.35
4430.07 - Electrical Contracts	147.75	0.69	147.75	0.69	1,980.00	0.77	1,832.25
4430.08 - Plumbing Contracts	0.00	0.00	0.00	0.00	1,020.00	0.40	1,020.00
4430.11 - Routine Maintenance Contracts	998.71	4.67	998.71	4.67	3,900.00	1.52	2,901.29
4430.12 - Miscellaneous Contracts	827.47	3.87	827.47	3.87	6,000.00	2.34	5,172.53
4431 - Garbage Removal	779.97	3.64	779.97	3.64	9,300.00	3.62	8,520.03
4433 - Employee Benefits - Maint.	5,167.34	24.15	5,167.34	24.15	45,143.00	17.58	39,975.66
4434 - Employee Benefits-Retirees	100.00	0.47	100.00	0.47	1,200.00	0.47	1,100.00
4440 - Staff Training-Maintenance	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>5,000.00</u>	1.95	<u>5,000.00</u>
<b>Total Ordinary Maint. &amp; Oper.</b>	25,883.54	120.95	25,883.54	120.95	233,223.00	90.82	207,339.46
<b>Protective Services</b>							
4480 - Security Contract Costs	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>3,500.00</u>	1.36	<u>3,500.00</u>
<b>Total Protective Services</b>	0.00	0.00	0.00	0.00	3,500.00	1.36	3,500.00
<b>General Expense</b>							
4510 - Insurance	6,552.87	30.62	6,552.87	30.62	62,580.00	24.37	56,027.13
4520 - Payment in Lieu of Taxes	3,120.00	14.58	3,120.00	14.58	37,440.00	14.58	34,320.00
4550 - Compensated Absences	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4570 - Collection Losses	169.66	0.79	169.66	0.79	5,000.00	1.95	4,830.34
4580 - Interest Expense	6,441.09	30.10	6,441.09	30.10	76,958.00	29.97	70,516.91
4590 - Other General Expense	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>5,400.00</u>	2.10	<u>5,400.00</u>
<b>Total General Expense</b>	16,283.62	76.09	16,283.62	76.09	192,378.00	74.91	176,094.38
<b>Total Routine Expense</b>	99,448.73	464.71	99,448.73	464.71	944,802.00	367.91	845,353.27
<b>Non-Routine Expense</b>							
<b>Extraordinary Maintenance</b>							
<b>Total Extraordinary Maint.</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Casualty Losses-Not Cap.</b>							
<b>Total Casualty Losses</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Non-Routine Expense</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>99,448.73</u>	464.71	<u>99,448.73</u>	464.71	<u>944,802.00</u>	367.91	<u>845,353.27</u>

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

**For the 1 Month and 1 Month Ended January 31, 2013**

Units	1 Month Ended		1 Month				
214	<u>January 31, 2013</u>	<u>PUM</u>	<u>January 31, 2013</u>	<u>PUM</u>	<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
<b>Operating Income (Loss)</b>	(6,369.68)	(29.76)	(6,369.68)	(29.76)	253,943.00	98.89	260,312.68
<b>Depreciation Expense</b>							
4800 - Depreciation - Current Year	26,615.00	124.37	26,615.00	124.37	0.00	0.00	(26,615.00)
<b>Total Depreciation Expense</b>	26,615.00	124.37	26,615.00	124.37	0.00	0.00	(26,615.00)
<b>Surplus Credits &amp; Charges</b>							
<b>Total Surplus Credits &amp; Charges</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Expenditures</b>							
7510 - Principal Payments - EPC	896.18	4.19	896.18	4.19	12,400.00	4.83	11,503.82
7540 - Betterments and Additions	496.00	2.32	496.00	2.32	0.00	0.00	(496.00)
7590 - Operating Expenditures-Contra	(1,392.18)	(6.51)	(1,392.18)	(6.51)	(12,400.00)	(4.83)	(11,007.82)
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>(7,761.86)</u>	(36.27)	<u>(7,761.86)</u>	(36.27)	<u>241,543.00</u>	94.06	249,304.86
<b>GAAP Net Income (Loss)</b>	<u>(32,984.68)</u>	(154.13)	<u>(32,984.68)</u>	(154.13)	<u>253,943.00</u>	98.89	
<b>Occupancy Percentage</b>							
9996 - Actual Unit Months for REAC submission	210.00		210.00				
9998 - Unit Months - Memorandum	214.00		214.00				
<b>Total Occupancy Percentage</b>	<u>98.13%</u>		<u>98.13%</u>				
<b>UNA as of: January 31, 2013</b>			<b>346,925.00</b>				

**Manistee Housing Commission  
Capital Fund 501-10  
Income & Expense Statement  
For the 1 Month and 1 Month Ended January 31, 2013**

	1 Month Ended	1 Month Ended
*1010*	<u>January 31, 2013</u>	<u>January 31, 2013</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Operating Expenses</b>		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
<b>Total Operating Expenses</b>	<u>0.00</u>	<u>0.00</u>
<b>Net Income/(Loss)</b>	<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission  
Capital Fund 501-11  
Income & Expense Statement  
For the 1 Month and 1 Month Ended January 31, 2013**

	1 Month Ended	1 Month Ended
*1011*	<u>January 31, 2013</u>	<u>January 31, 2013</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Operating Expenses</b>		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
<b>Total Operating Expenses</b>	<u>0.00</u>	<u>0.00</u>
<b>Net Income/(Loss)</b>	<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission  
Capital Fund 501-12  
Income & Expense Statement  
For the 1 Month and 1 Month Ended January 31, 2013**

	1 Month Ended	1 Month Ended
*1012*	<u>January 31, 2013</u>	<u>January 31, 2013</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Operating Expenses</b>		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
<b>Total Operating Expenses</b>	<u>0.00</u>	<u>0.00</u>
<b>Net Income/(Loss)</b>	<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission**  
**Capital Fund 501-09**

Program ID:

MI33P078501-09  
 \*\*1509\*\*

**1 Month  
 Ended  
 January 31,  
 2013**

**1 Month  
 Ended  
 January 31,  
 2013**

**BUDGET**

**OVER/UNDER**

**Administration**

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

**A & E**

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

**Site Acquisition**

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

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

1460 - Dwelling Structures	(253.68)	0.00	78,741.00	78,741.00
1460.23 - Modernize Boiler Systems	(44,816.00)	0.00	0.00	0.00
1460.24 - New Kickplates/Doors-CT Elevator	(1,929.00)	0.00	0.00	0.00
1460.99 - Dwelling Structures-Soft Costs	<u>(13,140.90)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Dwelling Structures</b>	(70,139.58)	0.00	78,741.00	78,741.00

**Dwelling Equipment**

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

**Nondwelling Structures**

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

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

**Demolition**

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

1499 - Development Activities	<u>(39,142.72)</u>	<u>0.00</u>	<u>48,095.00</u>	<u>48,095.00</u>
<b>Total Development Activities</b>	(39,142.72)	0.00	48,095.00	48,095.00

**Total Capital Funds Expended**

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

	<u>(245,836.00)</u>	<u>0.00</u>	<u>245,836.00</u>	<u>245,836.00</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  
 January 31,  
 2013**

**1 Month  
 Ended  
 January 31,  
 2013**

**BUDGET**

**OVER/UNDER**

**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
<b>Total Administration</b>	<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)
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>9,141.33</u>	<u>20,000.00</u>	<u>10,858.67</u>

**Site Acquisition**

<b>Total Site Acquisition</b>	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
<b>Total Site Improvements</b>	<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	0.00	6,649.95	0.00	(6,649.95)
<b>Total Dwelling Structures</b>	<u>0.00</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
<b>Total Dwelling Equipment</b>	<u>0.00</u>	<u>3,345.00</u>	<u>9,000.00</u>	<u>5,655.00</u>

**Nondwelling Structures**

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

1475 - Nondwelling Equipment	0.00	7,433.07	8,000.00	566.93
1475.99 - Nondwelling Equip. - Soft Costs	0.00	147.00	0.00	(147.00)
<b>Total Nondwelling Equip.</b>	<u>0.00</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
<b>Total Demolition</b>	<u>0.00</u>	<u>0.00</u>	<u>12,500.00</u>	<u>12,500.00</u>

**Development Activities**

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

	<u>0.00</u>	<u>130,229.28</u>	<u>242,719.00</u>	<u>112,489.72</u>
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**1600 - CFP Funding**

	<u>0.00</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 January 31, 2013	1 Month Ended January 31, 2013	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
<b>Total Administration</b>	0.00	40,000.00	89,000.00	49,000.00

**A & E**

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

**Site Acquisition**

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

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

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

**Dwelling Equipment**

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

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

<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
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**Demolition**

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

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

	0.00	49,283.32	204,179.00	154,895.68
	0.00	49,283.32	204,179.00	154,895.68

**1600 - CFP Funding**

	0.00	49,283.32	204,179.00	154,895.68
	0.00	49,283.32	204,179.00	154,895.68

**Over/(Under) Funding**

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

**Manistee Housing Commission**  
**Capital Fund 501-12**

Program ID:

MI33P078501-12  
 \*\*1512\*\*

**1 Month  
 Ended  
 January 31,  
 2013**

**1 Month  
 Ended  
 January 31,  
 2013**

**BUDGET**

**OVER/UNDER**

**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
<b>Total Administration</b>	<u>0.00</u>	<u>0.00</u>	<u>80,000.00</u>	<u>80,000.00</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	2,061.25	0.00	(2,061.25)
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>2,061.25</u>	<u>10,000.00</u>	<u>7,938.75</u>

**Site Acquisition**

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

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

1460 - Dwelling Structures	0.00	0.00	101,849.00	101,849.00
<b>Total Dwelling Structures</b>	<u>0.00</u>	<u>0.00</u>	<u>101,849.00</u>	<u>101,849.00</u>

**Dwelling Equipment**

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

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

<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
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**Demolition**

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

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

	<u>0.00</u>	<u>2,061.25</u>	<u>191,849.00</u>	<u>189,787.75</u>
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**1600 - CFP Funding**

	<u>0.00</u>	<u>2,061.25</u>	<u>191,849.00</u>	<u>189,787.75</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  
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>
01/01/13	4856	V	10012131	Oswego Comm. Bank	896.18	
01/01/13	4856	V	10014580	Oswego Comm. Bank	6,441.09	
01/01/13	4856	V	10017510	Oswego Comm. Bank	896.18	
01/01/13	4856	V	10017590	Oswego Comm. Bank	(896.18)	7,337.27
01/01/13	4857	V	10012117.4	Priority Health	429.68	
01/01/13	4857	V	10014182	Priority Health	1,404.13	
01/01/13	4857	V	10014433	Priority Health	1,610.32	3,444.13
01/01/13	4858	V	10014221	██████████	50.00	50.00
01/04/13	4859	V	10014420	Ace Hardware	428.29	428.29
01/04/13	4860		10014190.5	Amor Sign Studios, Inc.	134.90	134.90
01/04/13	4861		10014190.3	AscomNorth Inc.	44.00	44.00
01/04/13	4862	V	10014185	AT & T Mobility	244.86	244.86
01/04/13	4863	V	10014420	Auto Value	18.26	18.26
01/04/13	4864	V	10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	45.23	45.23
01/04/13	4865	V	10014185	Charter Business	123.19	
01/04/13	4865	V	10014230	Charter Business	3,722.08	3,845.27
01/04/13	4866		10014430.11	Cofessco Fire Protection	998.71	998.71
01/04/13	4867	V	10014320	Consumers Energy	8,203.23	8,203.23
01/04/13	4868	V	10014430.12	Crystal Lock & Supply	284.00	284.00
01/04/13	4869		10012111	Eftaxiadis Consulting Inc.	2,061.25	2,061.25
01/04/13	4870	V	10014420	HD Supply Facilities Mtce	124.29	124.29
01/04/13	4871	V	10014170	H.A.A.S., Inc.	667.44	667.44
01/04/13	4872	V	10014420	Linke Lumber Company	107.06	107.06
01/04/13	4873	V	10014434	Noble Holmes	100.00	100.00
01/04/13	4874		10014420	Peachtree Business Products	114.00	114.00
01/04/13	4875		10014185	PNC Bank	58.30	
01/04/13	4875		10014190.5	PNC Bank	630.21	
01/04/13	4875		10014220	PNC Bank	400.00	1,088.51
01/04/13	4876	V	10014430.04	Schindler Elevator Corp.	1,053.22	1,053.22
01/04/13	4877	V	10014190.4	Staples Credit Plan	120.70	
01/04/13	4877	V	10014420	Staples Credit Plan	42.74	163.44
01/04/13	4878	V	10014420	Wahr Hardware	341.36	341.36
01/10/13	4879	V	10014185	AT & T	412.96	412.96
01/10/13	4880	V	10014185	AT & T	31.43	31.43
01/10/13	4881	V	10014310	City of Manistee	4,219.41	4,219.41
01/10/13	4882	V	10014320	Consumers Energy	1,949.50	1,949.50

**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>
01/10/13	4883		10012114	██████████	190.00	190.00
01/10/13	4884	V	10014420	Fastenal Company	287.04	287.04
01/10/13	4885	V	10014430.12	Glass Specialties, Inc.	460.47	460.47
01/10/13	4886	V	10014130	Gockerman, Wilson	1,956.16	1,956.16
01/10/13	4887	V	10014420	Grand Rental Station	16.50	16.50
01/10/13	4888		10012114	██████████	312.00	312.00
01/10/13	4889		10014190.5	LexisNexis Screening Solutions	122.50	122.50
01/10/13	4890	V	10014190.5	Ludington Daily News	1,245.74	1,245.74
01/10/13	4891		10012119.2	Manistee Housing Commission	632.00	632.00
01/10/13	4892		10011122	██████████	108.00	
01/10/13	4892		10012114	██████████	237.00	345.00
01/10/13	4893	V	10014420	Olson Lumber Company	1,215.90	1,215.90
01/10/13	4894		10014430.12	Parkdale Auto	18.00	18.00
01/10/13	4895	V	10014430.07	Top Line Electric	147.75	147.75
01/10/13	4896	V	10014182	VSP	97.43	
01/10/13	4896	V	10014433	VSP	38.02	135.45
01/17/13	4897	V	10014431	Allied Waste Services	779.97	779.97
01/17/13	4898	V	10014510	AmTrust North America Inc	960.00	960.00
01/17/13	4899	V	10014170	Daniel D. Laskey Co., PC	74.00	74.00
01/17/13	4900	V	10014330	DTE Energy	2,778.96	2,778.96
01/17/13	4901	V	10014430.06	Haglund's Floor Covering	343.65	343.65
01/17/13	4902	V	10014190.3	Kushner & Company	50.99	50.99
01/17/13	4903		10014190.5	Mason County Press	35.00	35.00
01/17/13	4904	V	10014190.5	The Pioneer Group	230.05	230.05
01/17/13	4905	V	10014430.04	Schindler Elevator Corp.	1,324.92	1,324.92
01/17/13	4906	V	10014420	Blarney Castle Fleet Program	262.88	262.88
01/17/13	4907	V	10011690	Void Check	0.00	
01/17/13	4908	V	10011690	Void Check	0.00	
01/24/13	4909	V	10014190.3	Applied Imaging	144.09	144.09
01/24/13	4910		10014190.3	Auditory Response Systems Inc.	408.00	408.00
01/24/13	4911	V	10014420	Grand Rental Station	18.87	18.87
01/24/13	4912		10014190.2	The Nelrod Company	699.00	699.00
01/24/13	4913	V	10014190.3	Next IT	289.00	289.00

**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>
01/24/13	4914	V	10014182	Sun Life Financial	401.55	
01/24/13	4914	V	10014433	Sun Life Financial	488.57	890.12
01/24/13	4915	V	10014430.02	Anderson Heating & Cooling	309.00	309.00
01/31/13	4916	V	10014310	City of Manistee	2,228.70	2,228.70
01/31/13	4917		10014430.02	Custom Sheet Metal & Heating	592.00	592.00
01/31/13	4918	V	10014170	Daniel D. Laskey Co., PC	53.40	53.40
01/31/13	4919	V	10014330	DTE Energy	867.03	867.03
01/31/13	4920	V	10014420	Fastenal Company	566.59	566.59
01/31/13	4921	V	10011400.9	Next IT	496.00	
01/31/13	4921	V	10014190.3	Next IT	480.00	
01/31/13	4921	V	10017540	Next IT	496.00	
01/31/13	4921	V	10017590	Next IT	(496.00)	976.00
01/31/13	4922		10014190.5	PNC Bank	10.00	10.00
01/31/13	4923	V	10014190.4	Staples Credit Plan	610.32	610.32
01/31/13	4924	V	10014430.12	Brian's Auto Parts	65.00	65.00
01/31/13	MI078		10011111.2	Checks 4856 - 4924	(60,164.07)	<u>(60,164.07)</u>
				Transaction Balance		<u><u>0.00</u></u>
Total Debits	<u>61,556.25</u>		Total Credits	<u>61,556.25</u>	A/C Hash Total	<u>851199677.840</u>
Number of Transactions		85				

**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>
01/31/13	100		10011111.2	January Cash Receipts	61,971.97	
01/31/13	100		10011122	January TAR Collections	(59,291.14)	
01/31/13	100		10012114	Tenant Security/Pet Deposits	(722.00)	
01/31/13	100		10012119.2	January Cash Receipts	(632.00)	
01/31/13	100		10013690.1	Victim Restitution	(12.50)	
01/31/13	100		10013690.4	Laundry Income	(829.31)	
01/31/13	100		10013690.5	Pop Machine Income	(102.92)	
01/31/13	100		10013690.6	Fraud Recovery - Wisniewski	(382.10)	
01/31/13	100		20011122	January TAR Collections	(632.00)	
01/31/13	100		20011129.4	January Cash Receipts	632.00	
01/31/13	101		10011111.2	Unidentified Deposit	227.50	
01/31/13	101		10012290	Unidentified Deposit	(227.50)	
01/31/13	102		10011111.2	501-12 CFP Grant (PY Receivable)	2,061.25	
01/31/13	102		10011125	501-12 CFP Grant (PY Receivable)	(2,061.25)	
01/31/13	103		10011111.2	Operating Subsidy	8,669.00	
01/31/13	103		10013401.2	Operating Subsidy	(8,669.00)	
01/31/13	104		10011111.2	Operating Subsidy	28,379.00	
01/31/13	104		10013401.2	Operating Subsidy	(28,379.00)	
01/31/13	105		10011111.2	NOW Interest	0.17	
01/31/13	105		10013610	NOW Interest	(0.17)	
01/31/13	106		10011111.2	REPO Interest	94.43	
01/31/13	106		10013610	REPO Interest	(94.43)	
01/31/13	107		10011111.3	HRA Interest	0.49	
01/31/13	107		10013610	HRA Interest	(0.49)	
					Transaction Balance	<u>0.00</u>
Total Debits	<u>102,035.81</u>	Total Credits	<u>102,035.81</u>	A/C Hash Total	<u>260292305.300</u>	
Number of Transactions		24				

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/31/13	300		10011111.2	To record charges to tenants per Jan 2013 MSO.	(237.00)	
01/31/13	300		10011122	To record charges to tenants per Jan 2013 MSO.	54,546.13	
01/31/13	300		10013110	To record charges to tenants per Jan 2013 MSO.	(47,986.00)	
01/31/13	300		10013120	To record charges to tenants per Jan 2013 MSO.	(920.47)	
01/31/13	300		10013689	To record charges to tenants per Jan 2013 MSO.	(4,312.00)	
01/31/13	300		10013690	To record charges to tenants per Jan 2013 MSO.	(1,090.66)	
01/31/13	301		10011122	To record transfers of security deposit to A/R per Jan 2013 MSO.	(422.00)	
01/31/13	301		10012114	To record transfers of security deposit to A/R per Jan 2013 MSO.	422.00	
01/31/13	302		10011122	To reclassify tenants prepaid rent recorded @ FYE 12/31/2012.	(3,069.60)	
01/31/13	302		10012240	To reclassify tenants prepaid rent recorded @ FYE 12/31/2012.	3,069.60	
01/31/13	303		10011122	To record balance transfer to bad debt per Jan 2013 MSO.	(169.66)	
01/31/13	303		10014570	To record balance transfer to bad debt per Jan 2013 MSO.	169.66	
01/31/13	304		10012114	To close non-refundable pet deposits per Jan 2013 MSO.	300.00	
01/31/13	304		10013690	To close non-refundable pet deposits per Jan 2013 MSO.	(300.00)	
01/31/13	305		10011111.2	To record MiSDU debits per Jan 2013 bank statement.	(53.10)	
01/31/13	305		10012117.8	To record MiSDU debits per Jan 2013 bank statement.	53.10	
01/31/13	306		10011111.2	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	(5,966.04)	
01/31/13	306		10012117.1	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	1,336.70	
01/31/13	306		10012117.11	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	312.59	
01/31/13	306		10012117.2	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	1,980.00	
01/31/13	306		10012117.3	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	687.46	
01/31/13	306		10014182	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	937.28	
01/31/13	306		10014222	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	63.88	
01/31/13	306		10014433	To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.	648.13	

**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>
01/31/13	307		10011111.2	To record MERS debit per Jan 2013 bank statement.	(958.87)	
01/31/13	307		10012117.5	To record MERS debit per Jan 2013 bank statement.	958.87	
01/31/13	308		10011111.2	To record VSP PAYMENT per Jan 2013 bank statement.	(94.26)	
01/31/13	308		10014182	To record VSP PAYMENT per Jan 2013 bank statement.	38.02	
01/31/13	308		10014433	To record VSP PAYMENT per Jan 2013 bank statement.	56.24	
01/31/13	309		10011111.3	To record HRA transactions per Jan 2013 bank statement.	(764.40)	
01/31/13	309		10012117.12	To record HRA transactions per Jan 2013 bank statement.	764.40	
01/31/13	310		10011290	To reclassify expenses deferred @ FYE 12/31/2012.	(1,445.98)	
01/31/13	310		10014182	To reclassify expenses deferred @ FYE 12/31/2012.	466.89	
01/31/13	310		10014433	To reclassify expenses deferred @ FYE 12/31/2012.	979.09	
01/31/13	311		15091406	To remove completed 501-09 CFP memo accounts.	(40,000.00)	
01/31/13	311		15091408	To remove completed 501-09 CFP memo accounts.	(25,405.75)	
01/31/13	311		15091410	To remove completed 501-09 CFP memo accounts.	(1,170.00)	
01/31/13	311		15091410.05	To remove completed 501-09 CFP memo accounts.	(49,847.57)	
01/31/13	311		15091430.99	To remove completed 501-09 CFP memo accounts.	(10,227.50)	
01/31/13	311		15091460	To remove completed 501-09 CFP memo accounts.	(253.68)	
01/31/13	311		15091460.23	To remove completed 501-09 CFP memo accounts.	(44,816.00)	
01/31/13	311		15091460.24	To remove completed 501-09 CFP memo accounts.	(11,929.00)	
01/31/13	311		15091460.99	To remove completed 501-09 CFP memo accounts.	(13,140.90)	
01/31/13	311		15091465	To remove completed 501-09 CFP memo accounts.	(1,614.96)	
01/31/13	311		15091465.99	To remove completed 501-09 CFP memo accounts.	(1,472.92)	
01/31/13	311		15091475	To remove completed 501-09 CFP memo accounts.	(5,695.98)	
01/31/13	311		15091475.99	To remove completed 501-09 CFP memo accounts.	(1,119.02)	
01/31/13	311		15091499	To remove completed 501-09 CFP memo accounts.	(39,142.72)	
01/31/13	311		15091600	To remove completed 501-09 CFP memo accounts.	(245,836.00)	
01/31/13	311		15091699	To remove completed 501-09 CFP memo accounts.	245,836.00	
01/31/13	311		15099800	To remove completed 501-09 CFP memo accounts.	245,836.00	
01/31/13	312		10011111.2	To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.	(2,439.64)	
01/31/13	312		10012117.1	To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.	612.95	

**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>
01/31/13	312		10012117.11	To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.	143.37	
01/31/13	312		10012117.2	To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.	927.00	
01/31/13	312		10014182	To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.	487.38	
01/31/13	312		10014433	To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.	268.94	
01/31/13	313		10012135.1	To reclassify wages/benefits to accrued compensated absences.	1,621.64	
01/31/13	313		10012135.3	To reclassify wages/benefits to accrued compensated absences.	212.85	
01/31/13	313		10014410	To reclassify wages/benefits to accrued compensated absences.	(1,704.12)	
01/31/13	313		10014433	To reclassify wages/benefits to accrued compensated absences.	(130.37)	
01/31/13	A1	S	10019998	To record unit months for PUM calculation.	214.00	
01/31/13	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
01/31/13	A2	S	10012137	To record estimated monthly PILOT expense.	(3,120.00)	
01/31/13	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
01/31/13	A3	S	10011400.95	To record estimated monthly depreciation expense.	(26,615.00)	
01/31/13	A3	S	10014800	To record estimated monthly depreciation expense.	26,615.00	
01/18/13	PAY2013		10011111.2	Payroll Journal Entry	(1,194.27)	
01/18/13	PAY2013		10012117.1	Payroll Journal Entry	(105.66)	
01/18/13	PAY2013		10012117.11	Payroll Journal Entry	(24.71)	
01/18/13	PAY2013		10012117.2	Payroll Journal Entry	(194.00)	
01/18/13	PAY2013		10012117.3	Payroll Journal Entry	(68.58)	
01/18/13	PAY2013		10012117.5	Payroll Journal Entry	(90.38)	
01/18/13	PAY2013		10012117.9	Payroll Journal Entry	(26.52)	
01/18/13	PAY2013		10014410	Payroll Journal Entry	1,704.12	
01/31/13	PAY2013		10011111.2	Payroll Journal Entry	(21,937.41)	
01/31/13	PAY2013		10012117.1	Payroll Journal Entry	(1,843.99)	
01/31/13	PAY2013		10012117.10	Payroll Journal Entry	(20.00)	
01/31/13	PAY2013		10012117.11	Payroll Journal Entry	(431.25)	
01/31/13	PAY2013		10012117.12	Payroll Journal Entry	(396.15)	
01/31/13	PAY2013		10012117.2	Payroll Journal Entry	(2,713.00)	
01/31/13	PAY2013		10012117.3	Payroll Journal Entry	(1,095.92)	
01/31/13	PAY2013		10012117.4	Payroll Journal Entry	(544.90)	
01/31/13	PAY2013		10012117.5	Payroll Journal Entry	(1,532.88)	
01/31/13	PAY2013		10012117.6	Payroll Journal Entry	(3.00)	
01/31/13	PAY2013		10012117.8	Payroll Journal Entry	(53.10)	
01/31/13	PAY2013		10012117.9	Payroll Journal Entry	(111.16)	
01/31/13	PAY2013		10014110	Payroll Journal Entry	19,197.26	
01/31/13	PAY2013		10014221	Payroll Journal Entry	835.00	
01/31/13	PAY2013		10014410	Payroll Journal Entry	10,650.50	
01/31/13	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	210.00	
01/31/13	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(210.00)	
01/31/13	RT2	S	10011211	To record monthly insurance write off.	(5,592.87)	

**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>
01/31/13	RT2	S	10014510	To record monthly insurance write off.	5,592.87	<u>                    </u>
					Transaction Balance	<u>                    0.00</u>
Total Debits	<u>631,874.92</u>		Total Credits	<u>631,874.92</u>	A/C Hash Total	<u>1027562185.510</u>
Number of Transactions		94				

**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>
01/02/13	12371	V	10012117.6	United Steel Workers	3.00	3.00
01/02/13	12372	V	10011111.3	West Shore Bank	153.85	153.85
01/16/13	12373		10014182	Unemployment Agency	57.60	
01/16/13	12373		10014433	Unemployment Agency	1,208.40	1,266.00
01/16/13	12374	V	10012117.10	United Way	15.00	15.00
01/16/13	12382	V	10012117.9	United Steel Workers	111.16	111.16
01/16/13	12383	V	10011111.3	West Shore Bank	153.85	153.85
01/30/13	12402	V	10011111.3	West Shore Bank	153.85	153.85
01/30/13	12410	V	10011111.3	West Shore Bank	242.30	242.30
01/31/13	12412	V	10011111.3	West Shore Bank	88.45	88.45
01/31/13	MI078		10011111.2	January 2013 Payroll Disbursements	(2,187.46)	<u>(2,187.46)</u>
				Transaction Balance		<u><u>0.00</u></u>
Total Debits	<u>2,187.46</u>		Total Credits	<u>2,187.46</u>	A/C Hash Total	<u>110131635.300</u>
Number of Transactions		11				

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

<b>Ref.</b>	<b>Date</b>	<b>G/L Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
Payroll Checks					
89.01	01/31/13	10011111.2	NOW Account		23,131.68
89.01	01/31/13	10012117.1	Social Security Withheld		1,949.65
89.01	01/31/13	10012117.10	United Way		20.00
89.01	01/31/13	10012117.11	Medicare Withheld		455.96
89.01	01/31/13	10012117.12	FSA Withheld		396.15
89.01	01/31/13	10012117.13	403b Withheld		0.00
89.01	01/31/13	10012117.14	Union App. Fee		0.00
89.01	01/31/13	10012117.2	Federal Income Tax Withl		2,907.00
89.01	01/31/13	10012117.3	State Income Tax Withhel		1,164.50
89.01	01/31/13	10012117.4	125 Medical Withheld		544.90
89.01	01/31/13	10012117.5	Pension Withheld		1,623.26
89.01	01/31/13	10012117.6	PAC Withheld		3.00
89.01	01/31/13	10012117.8	Friend of Court Withheld		53.10
89.01	01/31/13	10012117.9	Union Dues Withheld		137.68
89.01	01/31/13	10012119	Accounts Payable - Other		0.00
89.01	01/31/13	10014110	Administrative Salaries	19,197.26	
89.01	01/31/13	10014221	Resident Employee Stipen	835.00	
89.01	01/31/13	10014410	Labor, Maintenance	12,354.62	
18 Journal Entries			Total	<u>32,386.88</u>	<u>32,386.88</u>

**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Anthony - Anthony Mastrapasqua Check #12362 01/02/13</b>						
Salaried Wages	0.0000	851.50	FICA-SS	52.79	Union Dues	13.65
			FICA-Med	12.35	Union App Fee	0.00
			Federal W/H	77.00	Union PAC (1)	1.00
			State W/H	36.19		
<b>TOTALS</b>	<b>0.0000</b>	<b>851.50</b>		<b>178.33</b>		<b>14.65</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>658.52</b>
Company Expenses:		FICA-SS: 52.79	FICA-Med: 12.35	FUTA: 0.00		
<b>Anthony - Anthony Mastrapasqua Check #12375 01/16/13</b>						
Salaried Wages	0.0000	832.00	FICA-SS	51.59	Union Dues	13.34
			FICA-Med	12.06	Union App Fee	0.00
			Federal W/H	72.00	Union PAC (1)	0.00
			State W/H	35.36		
<b>TOTALS</b>	<b>0.0000</b>	<b>832.00</b>		<b>171.01</b>		<b>13.34</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>647.65</b>
Company Expenses:		FICA-SS: 51.59	FICA-Med: 12.06	FUTA: 0.00		
<b>Anthony - Anthony Mastrapasqua Check #12403 01/30/13</b>						
Salaried Wages	0.0000	936.00	FICA-SS	58.03	Union Dues	0.00
			FICA-Med	13.57	Union App Fee	0.00
			Federal W/H	88.00	Union PAC (1)	0.00
			State W/H	39.78		
<b>TOTALS</b>	<b>0.0000</b>	<b>936.00</b>		<b>199.38</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>736.62</b>
Company Expenses:		FICA-SS: 58.03	FICA-Med: 13.57	FUTA: 0.00		
<b>Beverly - Beverly A. Pahoski Check #12368 01/02/13</b>						
Salaried Wages	0.0000	1,026.00	FICA-SS	63.61	Mers	61.56
			FICA-Med	14.88	FSA	0.00
			Federal W/H	116.00		
			State W/H	50.99		
			United Way	0.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,026.00</b>		<b>245.48</b>		<b>61.56</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>718.96</b>
Company Expenses:		FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00		
<b>Beverly - Beverly A. Pahoski Check #12380 01/16/13</b>						
Salaried Wages	0.0000	1,026.00	FICA-SS	63.62	Mers	61.56
			FICA-Med	14.87	FSA	0.00
			Federal W/H	115.00		
			State W/H	50.99		
			United Way	5.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,026.00</b>		<b>249.48</b>		<b>61.56</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>714.96</b>
Company Expenses:		FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00		
<b>Beverly - Beverly A. Pahoski Check #12408 01/30/13</b>						
Salaried Wages	0.0000	1,068.19	FICA-SS	66.22	Mers	64.09
			FICA-Med	15.49	FSA	0.00
			Federal W/H	121.00		
			State W/H	52.67		
			United Way	5.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,068.19</b>		<b>260.38</b>		<b>64.09</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>743.72</b>
Company Expenses:		FICA-SS: 66.23	FICA-Med: 15.49	FUTA: 0.00		

**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Clinton - Clinton E. Copus II Check #12365 01/02/13</b>						
Salaried Wages	0.0000	2,777.88	FICA-SS	158.00	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		
<b>TOTALS</b>	<b>0.0000</b>	<b>2,777.88</b>		<b>516.26</b>		<b>396.19</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,865.43</b>
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			
<b>Clinton - Clinton E. Copus II Check #12377 01/16/13</b>						
Salaried Wages	0.0000	3,086.54	FICA-SS	178.05	Mers	185.19
			FICA-Med	41.64	FSA	153.85
			Federal W/H	276.00	403-b	0.00
			State W/H	101.27	125 Medical	60.86
			United Way	0.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>3,086.54</b>		<b>596.96</b>		<b>399.90</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>2,089.68</b>
Company Expenses:		FICA-SS: 178.06	FICA-Med: 41.64	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Clinton - Clinton E. Copus II Check #12405 01/30/13</b>						
Salaried Wages	0.0000	3,086.54	FICA-SS	175.67	Mers	185.19
			FICA-Med	41.09	FSA	192.30
			Federal W/H	270.00	403-b	0.00
			State W/H	99.63	125 Medical	60.86
			United Way	0.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>3,086.54</b>		<b>586.39</b>		<b>438.35</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>2,061.80</b>
Company Expenses:		FICA-SS: 175.67	FICA-Med: 41.08	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Clinton - Clinton E. Copus II Check #12411 01/31/13</b>						
Salaried Wages	0.0000	0.00	FICA-SS	9.54	Mers	0.00
			FICA-Med	2.23	FSA	-153.85
			Federal W/H	0.00	403-b	0.00
			State W/H	0.00	125 Medical	0.00
			United Way	0.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>0.00</b>		<b>11.77</b>		<b>-153.85</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>142.08</b>
Company Expenses:		FICA-SS: 9.54	FICA-Med: 2.23	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>John Olk - John Olk Check #12384 01/18/13</b>						
Salaried Wages	0.0000	197.72	FICA-SS	12.26	Union PAC (1)	0.00
			FICA-Med	2.87	Union Dues	3.08
			Federal W/H	11.00	Mers	0.00
			State W/H	8.40		
<b>TOTALS</b>	<b>0.0000</b>	<b>197.72</b>		<b>34.53</b>		<b>3.08</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>160.11</b>
Company Expenses:		FICA-SS: 12.26	FICA-Med: 2.87	FUTA: 0.00		
<b>John Olk - John Olk Check #12385 01/18/13</b>						
Salaried Wages	0.0000	1,506.40	FICA-SS	93.40	Union PAC (1)	0.00
			FICA-Med	21.84	Union Dues	23.44
			Federal W/H	183.00	Mers	90.38
			State W/H	60.18		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,506.40</b>		<b>358.42</b>		<b>113.82</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,034.16</b>
Company Expenses:		FICA-SS: 93.40	FICA-Med: 21.84	FUTA: 0.00		

**Manistee Housing Commission**  
**Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Check #12370 01/02/13</b>						
Wages	0.0000	595.00	FICA-SS	36.89		
Other Wages	0.0000	0.00	FICA-Med	8.63		
Vacation	0.0000	0.00	Federal W/H	0.00		
Sick	0.0000	0.00	State W/H	25.29		
<b>TOTALS</b>	<b>0.0000</b>	<b>595.00</b>		<b>70.81</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>524.19</b>
Net Benefit Accruals:		Vacation: 0.0000	Sick: 0.0000			
Company Expenses:		FICA-SS: 36.89	FICA-Med: 8.63	FUTA: 3.57		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Kevin - Kevin Helminiak Check #12363 01/02/13</b>						
Salaried Wages	0.0000	1,575.00	FICA-SS	96.71	Union Dues	24.80
			FICA-Med	22.62	Union PAC (1)	1.00
			Federal W/H	103.00	Child Support	17.70
			State W/H	49.36	Union App Fee	0.00
					125 Medical	15.16
					Mers Pension	94.50
<b>TOTALS</b>	<b>0.0000</b>	<b>1,575.00</b>		<b>271.69</b>		<b>153.16</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,150.15</b>
Company Expenses:		FICA-SS: 96.71	FICA-Med: 22.62	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Kevin - Kevin Helminiak Check #12376 01/16/13</b>						
Salaried Wages	0.0000	1,455.00	FICA-SS	89.73	Union Dues	22.98
			FICA-Med	20.98	Union PAC (1)	0.00
			Federal W/H	84.00	Child Support	17.70
			State W/H	44.88	Union App Fee	0.00
					125 Medical	7.76
					Mers Pension	87.30
<b>TOTALS</b>	<b>0.0000</b>	<b>1,455.00</b>		<b>239.59</b>		<b>135.74</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,079.67</b>
Company Expenses:		FICA-SS: 89.73	FICA-Med: 20.98	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Kevin - Kevin Helminiak Check #12404 01/30/13</b>						
Salaried Wages	0.0000	1,578.75	FICA-SS	97.40	Union Dues	0.00
			FICA-Med	22.78	Union PAC (1)	0.00
			Federal W/H	102.00	Child Support	17.70
			State W/H	49.83	Union App Fee	0.00
					125 Medical	7.76
					Mers Pension	94.73
<b>TOTALS</b>	<b>0.0000</b>	<b>1,578.75</b>		<b>272.01</b>		<b>120.19</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,186.55</b>
Company Expenses:		FICA-SS: 97.40	FICA-Med: 22.78	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Lorna - Lorna J. Perski Check #12367 01/02/13</b>						
Salaried Wages	0.0000	1,690.10	FICA-SS	103.84	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	0.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,690.10</b>		<b>408.55</b>		<b>116.57</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,164.98</b>
Company Expenses:		FICA-SS: 103.84	FICA-Med: 24.29	FUTA: 0.00		

**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Lorna - Lorna J. Perski Check #12379 01/16/13</b>						
Salaried Wages	0.0000	1,877.88	FICA-SS	115.96	Mers	112.67
			FICA-Med	27.11	403-b	0.00
			Federal W/H	262.00	125 Medical	7.76
			State W/H	68.24		
			United Way	5.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,877.88</b>		<b>478.31</b>		<b>120.43</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,279.14</b>
Company Expenses:		FICA-SS: 115.94	FICA-Med: 27.12	FUTA: 0.00		
<b>Lorna - Lorna J. Perski Check #12407 01/30/13</b>						
Salaried Wages	0.0000	1,877.88	FICA-SS	115.94	Mers	112.67
			FICA-Med	27.12	403-b	0.00
			Federal W/H	262.00	125 Medical	7.76
			State W/H	68.24		
			United Way	5.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>1,877.88</b>		<b>478.30</b>		<b>120.43</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,279.15</b>
Company Expenses:		FICA-SS: 115.94	FICA-Med: 27.12	FUTA: 0.00		
<b>[REDACTED] Check #12364 01/02/13</b>						
Wages	0.0000	240.00	FICA-SS	14.88		
			FICA-Med	3.48		
			Federal W/H	0.00		
			State W/H	0.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>240.00</b>		<b>18.36</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>221.64</b>
Company Expenses:		FICA-SS: 14.88	FICA-Med: 3.48	FUTA: 1.44		
<b>Rebecca - Rebecca Day Check #12366 01/02/13</b>						
Salaried Wages	0.0000	662.75	FICA-SS	41.09		
			FICA-Med	9.61		
			Federal W/H	70.00		
			State W/H	28.17		
<b>TOTALS</b>	<b>0.0000</b>	<b>662.75</b>		<b>148.87</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>513.88</b>
Company Expenses:		FICA-SS: 41.09	FICA-Med: 9.61	FUTA: 0.00		
<b>Rebecca - Rebecca Day Check #12378 01/16/13</b>						
Salaried Wages	0.0000	572.00	FICA-SS	35.47		
			FICA-Med	8.29		
			Federal W/H	56.00		
			State W/H	24.31		
<b>TOTALS</b>	<b>0.0000</b>	<b>572.00</b>		<b>124.07</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>447.93</b>
Company Expenses:		FICA-SS: 35.47	FICA-Med: 8.29	FUTA: 0.00		
<b>Rebecca - Rebecca Day Check #12406 01/30/13</b>						
Salaried Wages	0.0000	445.50	FICA-SS	27.62		
			FICA-Med	6.46		
			Federal W/H	37.00		
			State W/H	18.93		
<b>TOTALS</b>	<b>0.0000</b>	<b>445.50</b>		<b>90.01</b>		<b>0.00</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>355.49</b>
Company Expenses:		FICA-SS: 27.62	FICA-Med: 6.46	FUTA: 0.00		

**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Robert - Robert Krolczyk Check #12369 01/02/13</b>						
Salaried Wages	0.0000	1,196.00	FICA-SS	67.41	Mers	71.76
			FICA-Med	15.76	Union PAC	1.00
			Federal W/H	56.00	Union Dues	19.10
			State W/H	36.70	Union App Fee	0.00
					125 Medical	108.85
<b>TOTALS</b>	<u>0.0000</u>	<u>1,196.00</u>		<u>175.87</u>		<u>200.71</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>819.42</b>
Company Expenses:		FICA-SS: 67.41	FICA-Med: 15.76	FUTA: 0.00		
<b>Robert - Robert Krolczyk Check #12381 01/16/13</b>						
Salaried Wages	0.0000	1,079.00	FICA-SS	61.40	Mers	64.74
			FICA-Med	14.36	Union PAC	0.00
			Federal W/H	46.00	Union Dues	17.29
			State W/H	32.88	Union App Fee	0.00
					125 Medical	88.65
<b>TOTALS</b>	<u>0.0000</u>	<u>1,079.00</u>		<u>154.64</u>		<u>170.68</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>753.68</b>
Company Expenses:		FICA-SS: 61.40	FICA-Med: 14.36	FUTA: 0.00		
<b>Robert - Robert Krolczyk Check #12409 01/30/13</b>						
Salaried Wages	0.0000	1,147.25	FICA-SS	62.53	Mers	68.84
			FICA-Med	14.63	Union PAC	0.00
			Federal W/H	47.00	Union Dues	0.00
			State W/H	33.48	FSA	50.00
					125 Medical	88.65
<b>TOTALS</b>	<u>0.0000</u>	<u>1,147.25</u>		<u>157.64</u>		<u>207.49</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>782.12</b>
Company Expenses:		FICA-SS: 62.54	FICA-Med: 14.62	FUTA: 0.00		

**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Company Totals</b>	<b>Number of Checks: 26</b>					
Salaried Wages	0.0000	31,551.88	FICA-SS	1,949.65	Mers	1,346.73
Wages	0.0000	835.00	FICA-Med	455.96	FSA	396.15
Other Wages	0.0000	0.00	Federal W/H	2,907.00	403-b	0.00
Vacation	0.0000	0.00	State W/H	1,164.50	125 Medical	544.90
Sick	0.0000	0.00	United Way	20.00	Union Dues	137.68
					Union App Fee	0.00
					Union PAC (1)	2.00
					Child Support	53.10
					Mers Pension	276.53
					Union PAC	1.00
<b>TOTALS</b>	<b>0.0000</b>	<b>32,386.88</b>		<b>6,497.11</b>		<b>2,758.09</b>
					<b>NET PAY:</b>	<b>23,131.68</b>

Net Benefit Accruals:                      Vacation: 0.0000 Sick: 0.0000  
 Company Expenses:                        FICA-SS: 1,949.65 FICA-Med: 455.96 FUTA: 5.01  
   MI SUTA-Base Rate: 0.00 MI SUTA-Obligation A: 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>
<b>1001111.2 NOW Account</b>				445,303.48		
01/31/13	100		January Cash Receipts		61,971.97	
01/31/13	101		Unidentified Deposit		227.50	
01/31/13	102		501-12 CFP Grant (PY Receivable)		2,061.25	
01/31/13	103		Operating Subsidy		8,669.00	
01/31/13	104		Operating Subsidy		28,379.00	
01/31/13	105		NOW Interest		0.17	
01/31/13	106		REPO Interest		94.43	
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		(237.00)	
01/31/13	305		To record MiSDU debits per Jan 2013 bank statement.		(53.10)	
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		(5,966.04)	
01/31/13	307		To record MERS debit per Jan 2013 bank statement.		(958.87)	
01/31/13	308		To record VSP PAYMENT per Jan 2013 bank statement.		(94.26)	
01/31/13	312		To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.		(2,439.64)	
01/31/13	MI078		Checks 4856 - 4924		(60,164.07)	
01/31/13	MI078		January 2013 Payroll Disbursements		(2,187.46)	
01/18/13	PAY2013		Payroll Journal Entry		(1,194.27)	
01/31/13	PAY2013		Payroll Journal Entry		(21,937.41)	
					<u>6,171.20</u>	<u>451,474.68</u>
<b>1001111.3 HRA Account</b>				11,649.65		
01/31/13	107		HRA Interest		0.49	
01/31/13	309		To record HRA transactions per Jan 2013 bank statement.		(764.40)	
01/02/13	12372	V	West Shore Bank		153.85	
01/16/13	12383	V	West Shore Bank		153.85	
01/30/13	12402	V	West Shore Bank		153.85	
01/30/13	12410	V	West Shore Bank		242.30	
01/31/13	12412	V	West Shore Bank		88.45	
					<u>28.39</u>	<u>11,678.04</u>
<b>10011117 Petty Cash Fund</b>				250.00		
					<u>0.00</u>	<u>250.00</u>
<b>10011118 Change Fund</b>				50.00		
					<u>0.00</u>	<u>50.00</u>
<b>10011122 Tenants Accounts Receivable</b>				7,723.86		
01/31/13	100		January TAR Collections		(59,291.14)	
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		54,546.13	
01/31/13	301		To record transfers of security deposit to A/R per Jan 2013 MSO.		(422.00)	
01/31/13	302		To reclassify tenants prepaid rent recorded @ FYE 12/31/2012.		(3,069.60)	
01/31/13	303		To record balance transfer to bad debt per Jan 2013 MSO.		(169.66)	
01/10/13	4892				108.00	
					<u>(8,298.27)</u>	<u>(574.41)</u>
<b>10011122.1 Allowance for Doubtful Accounts</b>				(3,134.19)		
					<u>0.00</u>	<u>(3,134.19)</u>
<b>10011125 Accounts Receivable - HUD</b>				2,061.25		
01/31/13	102		501-12 CFP Grant (PY Receivable)		(2,061.25)	

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10011125		Accounts Receivable - HUD (cont.)		<u>(2,061.25)</u>	<u>0.00</u>
	10011145		Accrued Interest	16.47	<u>0.00</u>	<u>16.47</u>
	10011162		General Fund Investments	50,503.26	<u>0.00</u>	<u>50,503.26</u>
	10011211		Prepaid Insurance	15,151.16		
01/31/13	RT2	S	To record monthly insurance write off.		<u>(5,592.87)</u>	
					<u>(5,592.87)</u>	<u>9,558.29</u>
	10011290		Other Prepaid Expenses	1,445.98		
01/31/13	310		To reclassify expenses deferred @ FYE 12/31/2012.		<u>(1,445.98)</u>	
					<u>(1,445.98)</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	4,731,281.90	<u>0.00</u>	<u>4,731,281.90</u>
	10011400.72		Non-dwelling Structures	7,050.00	<u>0.00</u>	<u>7,050.00</u>
	10011400.8		Furn., Equip., Mach.-Dwellings	224,783.79	<u>0.00</u>	<u>224,783.79</u>
	10011400.9		Furn., Equip., Mach.-Admin	477,839.00		
01/31/13	4921	V	Next IT		<u>496.00</u>	
					<u>496.00</u>	<u>478,335.00</u>
	10011400.95		Accumulated Depreciation-ALL	(7,024,056.45)		
01/31/13	A3	S	To record estimated monthly depreciation expense.		<u>(26,615.00)</u>	
					<u>(26,615.00)</u>	<u>(7,050,671.45)</u>
	10011690		Undistributed Debits	0.00		
01/17/13	4907	V	Void Check		<u>0.00</u>	
01/17/13	4908	V	Void Check		<u>0.00</u>	
					<u>0.00</u>	<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>
<b>10012111 Vendors and Contractors</b>				(37,852.81)		
01/04/13	4869		Eftaxiadis Consulting Inc.		2,061.25	
					<u>2,061.25</u>	<u>(35,791.56)</u>
<b>10012114 Tenant Security Deposits</b>				(56,023.00)		
01/31/13	100		Tenant Security/Pet Deposits		(722.00)	
01/31/13	301		To record transfers of security deposit to A/R per Jan 2013 MSO.		422.00	
01/31/13	304		To close non-refundable pet deposits per Jan 2013 MSO.		300.00	
01/10/13	4883		[REDACTED]		190.00	
01/10/13	4888		[REDACTED]		312.00	
01/10/13	4892		[REDACTED]		237.00	
					<u>739.00</u>	<u>(55,284.00)</u>
<b>10012117.1 Social Security Withheld</b>				0.00		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		1,336.70	
01/31/13	312		To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.		612.95	
01/18/13	PAY2013		Payroll Journal Entry		(105.66)	
01/31/13	PAY2013		Payroll Journal Entry		<u>(1,843.99)</u>	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.10 United Way</b>				(15.00)		
01/16/13	12374	V	United Way		15.00	
01/31/13	PAY2013		Payroll Journal Entry		<u>(20.00)</u>	
					<u>(5.00)</u>	<u>(20.00)</u>
<b>10012117.11 Medicare Withheld</b>				0.00		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		312.59	
01/31/13	312		To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.		143.37	
01/18/13	PAY2013		Payroll Journal Entry		(24.71)	
01/31/13	PAY2013		Payroll Journal Entry		<u>(431.25)</u>	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.12 FSA Withheld</b>				(1,473.99)		
01/31/13	309		To record HRA transactions per Jan 2013 bank statement.		764.40	
01/31/13	PAY2013		Payroll Journal Entry		<u>(396.15)</u>	
					<u>368.25</u>	<u>(1,105.74)</u>
<b>10012117.2 Federal Income Tax Withheld</b>				0.00		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		1,980.00	
01/31/13	312		To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.		927.00	
01/18/13	PAY2013		Payroll Journal Entry		(194.00)	
01/31/13	PAY2013		Payroll Journal Entry		<u>(2,713.00)</u>	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.3 State Income Tax Withheld</b>				(687.46)		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH			

**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>
<b>10012117.3 State Income Tax Withheld (cont.)</b>						
			TAX-PAY per Jan 2013 bank statement.		687.46	
01/18/13	PAY2013		Payroll Journal Entry		(68.58)	
01/31/13	PAY2013		Payroll Journal Entry		(1,095.92)	
					<u>(477.04)</u>	<u>(1,164.50)</u>
<b>10012117.4 125 Medical Withheld</b>				(429.68)		
01/01/13	4857	V	Priority Health		429.68	
01/31/13	PAY2013		Payroll Journal Entry		(544.90)	
					<u>(115.22)</u>	<u>(544.90)</u>
<b>10012117.5 Pension Withheld</b>				(958.87)		
01/31/13	307		To record MERS debit per Jan 2013 bank statement.		958.87	
01/18/13	PAY2013		Payroll Journal Entry		(90.38)	
01/31/13	PAY2013		Payroll Journal Entry		(1,532.88)	
					<u>(664.39)</u>	<u>(1,623.26)</u>
<b>10012117.6 PAC Withheld</b>				0.00		
01/02/13	12371	V	United Steel Workers		3.00	
01/31/13	PAY2013		Payroll Journal Entry		(3.00)	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.8 Friend of Court Withheld</b>				0.00		
01/31/13	305		To record MiSDU debits per Jan 2013 bank statement.		53.10	
01/31/13	PAY2013		Payroll Journal Entry		(53.10)	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.9 Union Dues Withheld</b>				0.00		
01/16/13	12382	V	United Steel Workers		111.16	
01/18/13	PAY2013		Payroll Journal Entry		(26.52)	
01/31/13	PAY2013		Payroll Journal Entry		(111.16)	
					<u>(26.52)</u>	<u>(26.52)</u>
<b>10012119.2 Interfund Payble - DVG</b>				0.00		
01/31/13	100		January Cash Receipts		(632.00)	
01/10/13	4891		Manistee Housing Commission		632.00	
					<u>0.00</u>	<u>0.00</u>
<b>10012131 EPC Loan - Current</b>				(12,398.98)		
01/01/13	4856	V	Oswego Comm. Bank		896.18	
					<u>896.18</u>	<u>(11,502.80)</u>
<b>10012132 EPC Loan - Noncurrent</b>				(1,195,753.14)		
					<u>0.00</u>	<u>(1,195,753.14)</u>
<b>10012135 Accrued Salaries and Wages</b>				(13,392.45)		
					<u>0.00</u>	<u>(13,392.45)</u>
<b>10012135.1 Accrued Comp. Absences-Current</b>				(10,552.46)		
01/31/13	313		To reclassify wages/benefits to accrued compensated			

**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>
	<b>10012135.1</b>		<b>Accrued Comp. Absences-Current (cont.)</b>			
			absences.		1,621.64	
					<u>1,621.64</u>	<u>(8,930.82)</u>
	<b>10012135.3</b>		<b>Accrued Comp. Absences-Non Current</b>	(11,068.13)		
01/31/13	313		To reclassify wages/benefits to accrued compensated absences.		212.85	
					<u>212.85</u>	<u>(10,855.28)</u>
	<b>10012137</b>		<b>Payments in Lieu of Taxes</b>	(40,810.61)		
01/31/13	A2	S	To record estimated monthly PILOT expense.		(3,120.00)	
					<u>(3,120.00)</u>	<u>(43,930.61)</u>
	<b>10012240</b>		<b>Tenants Prepaid Rent</b>	(3,069.60)		
01/31/13	302		To reclassify tenants prepaid rent recorded @ FYE 12/31/2012.		3,069.60	
					<u>3,069.60</u>	<u>0.00</u>
	<b>10012290</b>		<b>Other Deferred Credits</b>	0.00		
01/31/13	101		Unidentified Deposit		(227.50)	
					<u>(227.50)</u>	<u>(227.50)</u>
	<b>10012806</b>		<b>Unrestricted Net Assets</b>	(354,686.86)		
					<u>0.00</u>	<u>(354,686.86)</u>
	<b>10012806.1</b>		<b>Invested in Capital Assets</b>	(2,312,438.58)		
					<u>0.00</u>	<u>(2,312,438.58)</u>
	<b>10012820</b>		<b>HUD Operating Reserve - Memo</b>	(354,686.86)		
					<u>0.00</u>	<u>(354,686.86)</u>
	<b>10012820.1</b>		<b>HUD Operating Reserve-Contra</b>	354,686.86		
					<u>0.00</u>	<u>354,686.86</u>
	<b>10013110</b>		<b>Dwelling Rental</b>	0.00		
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		(47,986.00)	
					<u>(47,986.00)</u>	<u>(47,986.00)</u>
	<b>10013120</b>		<b>Excess Utilities</b>	0.00		
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		(920.47)	
					<u>(920.47)</u>	<u>(920.47)</u>
	<b>10013401.2</b>		<b>Operating Subsidy</b>	0.00		
01/31/13	103		Operating Subsidy		(8,669.00)	
01/31/13	104		Operating Subsidy		(28,379.00)	
					<u>(37,048.00)</u>	<u>(37,048.00)</u>
	<b>10013610</b>		<b>Interest Income-Gen. Fund</b>	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>
<b>10013610 Interest Income-Gen. Fund (cont.)</b>						
01/31/13	105		NOW Interest		(0.17)	
01/31/13	106		REPO Interest		(94.43)	
01/31/13	107		HRA Interest		(0.49)	
					<u>(95.09)</u>	<u>(95.09)</u>
<b>10013689 Tenant Income - Cable TV</b>				0.00		
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		(4,312.00)	
					<u>(4,312.00)</u>	<u>(4,312.00)</u>
<b>10013690 Tenant Income</b>				0.00		
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		(1,090.66)	
01/31/13	304		To close non-refundable pet deposits per Jan 2013 MSO.		(300.00)	
					<u>(1,390.66)</u>	<u>(1,390.66)</u>
<b>10013690.1 Non-Tenant Income</b>				0.00		
01/31/13	100		Victim Restitution		(12.50)	
					<u>(12.50)</u>	<u>(12.50)</u>
<b>10013690.4 Laundry Income</b>				0.00		
01/31/13	100		Laundry Income		(829.31)	
					<u>(829.31)</u>	<u>(829.31)</u>
<b>10013690.5 Pop Machine Income</b>				0.00		
01/31/13	100		Pop Machine Income		(102.92)	
					<u>(102.92)</u>	<u>(102.92)</u>
<b>10013690.6 Fraud Recovery Revenue</b>				0.00		
01/31/13	100		Fraud Recovery - Wisniewski		(382.10)	
					<u>(382.10)</u>	<u>(382.10)</u>
<b>10014110 Administrative Salaries</b>				0.00		
01/31/13	PAY2013		Payroll Journal Entry		19,197.26	
					<u>19,197.26</u>	<u>19,197.26</u>
<b>10014130 Legal Expense</b>				0.00		
01/10/13	4886	V	Gockerman, Wilson		1,956.16	
					<u>1,956.16</u>	<u>1,956.16</u>
<b>10014170 Accounting Fees</b>				0.00		
01/04/13	4871	V	H.A.A.S., Inc.		667.44	
01/17/13	4899	V	Daniel D. Laskey Co., PC		74.00	
01/31/13	4918	V	Daniel D. Laskey Co., PC		53.40	
					<u>794.84</u>	<u>794.84</u>
<b>10014182 Employee Benefits - Admin</b>				0.00		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		937.28	
01/31/13	308		To record VSP PAYMENT per Jan 2013 bank statement.		38.02	
01/31/13	310		To reclassify expenses deferred @ FYE 12/31/2012.		466.89	

**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>
<b>10014182 Employee Benefits - Admin (cont.)</b>						
01/31/13	312		To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.		487.38	
01/01/13	4857	V	Priority Health		1,404.13	
01/10/13	4896	V	VSP		97.43	
01/24/13	4914	V	Sun Life Financial		401.55	
01/16/13	12373		Unemployment Agency		57.60	
					<u>3,890.28</u>	<u>3,890.28</u>
<b>10014185 Telephone</b>				0.00		
01/04/13	4862	V	AT & T Mobility		244.86	
01/04/13	4865	V	Charter Business		123.19	
01/04/13	4875		PNC Bank		58.30	
01/10/13	4879	V	AT & T		412.96	
01/10/13	4880	V	AT & T		31.43	
					<u>870.74</u>	<u>870.74</u>
<b>10014190.2 Membership Dues and Fees</b>				0.00		
01/24/13	4912		The Nelrod Company		699.00	
					<u>699.00</u>	<u>699.00</u>
<b>10014190.3 Admin Service Contracts</b>				0.00		
01/04/13	4861		AscomNorth Inc.		44.00	
01/17/13	4902	V	Kushner & Company		50.99	
01/24/13	4909	V	Applied Imaging		144.09	
01/24/13	4910		Auditory Response Systems Inc.		408.00	
01/24/13	4913	V	Next IT		289.00	
01/31/13	4921	V	Next IT		480.00	
					<u>1,416.08</u>	<u>1,416.08</u>
<b>10014190.4 Office Supplies</b>				0.00		
01/04/13	4877	V	Staples Credit Plan		120.70	
01/31/13	4923	V	Staples Credit Plan		610.32	
					<u>731.02</u>	<u>731.02</u>
<b>10014190.5 Other Sundry-Misc.</b>				0.00		
01/04/13	4860		Amor Sign Studios, Inc.		134.90	
01/04/13	4875		PNC Bank		630.21	
01/10/13	4889		LexisNexis Screening Solutions		122.50	
01/10/13	4890	V	Ludington Daily News		1,245.74	
01/17/13	4903		Mason County Press		35.00	
01/17/13	4904	V	The Pioneer Group		230.05	
01/31/13	4922		PNC Bank		10.00	
					<u>2,408.40</u>	<u>2,408.40</u>
<b>10014220 Rec., Pub., &amp; Other Services</b>				0.00		
01/04/13	4875		PNC Bank		400.00	
					<u>400.00</u>	<u>400.00</u>
<b>10014221 Resident Employee Stipend</b>				0.00		
01/01/13	4858	V	██████████		50.00	
01/31/13	PAY2013		Payroll Journal Entry		835.00	
					<u>885.00</u>	<u>885.00</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>
<b>10014222 Employee Benefits - Tenant Services</b>				0.00		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		63.88	
					<u>63.88</u>	<u>63.88</u>
<b>10014230 Contract Costs-Cable &amp; Other</b>				0.00		
01/04/13	4865	V	Charter Business		3,722.08	
					<u>3,722.08</u>	<u>3,722.08</u>
<b>10014310 Water &amp; Sewer</b>				0.00		
01/10/13	4881	V	City of Manistee		4,219.41	
01/31/13	4916	V	City of Manistee		2,228.70	
					<u>6,448.11</u>	<u>6,448.11</u>
<b>10014320 Electricity</b>				0.00		
01/04/13	4867	V	Consumers Energy		8,203.23	
01/10/13	4882	V	Consumers Energy		1,949.50	
					<u>10,152.73</u>	<u>10,152.73</u>
<b>10014330 Gas</b>				0.00		
01/17/13	4900	V	DTE Energy		2,778.96	
01/31/13	4919	V	DTE Energy		867.03	
					<u>3,645.99</u>	<u>3,645.99</u>
<b>10014410 Labor, Maintenance</b>				0.00		
01/31/13	313		To reclassify wages/benefits to accrued compensated absences.		(1,704.12)	
01/18/13	PAY2013		Payroll Journal Entry		1,704.12	
01/31/13	PAY2013		Payroll Journal Entry		10,650.50	
					<u>10,650.50</u>	<u>10,650.50</u>
<b>10014420 Materials</b>				0.00		
01/04/13	4859	V	Ace Hardware		428.29	
01/04/13	4863	V	Auto Value		18.26	
01/04/13	4864	V	Cadillac Plbg. & Htg. Supply Co., Inc.		45.23	
01/04/13	4870	V	HD Supply Facilities Mtce		124.29	
01/04/13	4872	V	Linke Lumber Company		107.06	
01/04/13	4874		Peachtree Business Products		114.00	
01/04/13	4877	V	Staples Credit Plan		42.74	
01/04/13	4878	V	Wahr Hardware		341.36	
01/10/13	4884	V	Fastenal Company		287.04	
01/10/13	4887	V	Grand Rental Station		16.50	
01/10/13	4893	V	Olson Lumber Company		1,215.90	
01/17/13	4906	V	Blarney Castle Fleet Program		262.88	
01/24/13	4911	V	Grand Rental Station		18.87	
01/31/13	4920	V	Fastenal Company		566.59	
					<u>3,589.01</u>	<u>3,589.01</u>
<b>10014430.02 Heating &amp; Cooling Contracts</b>				0.00		
01/24/13	4915	V	Anderson Heating & Cooling		309.00	
01/31/13	4917		Custom Sheet Metal & Heating		592.00	
					<u>901.00</u>	<u>901.00</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>
<b>10014430.04 Elevator Contracts</b>				0.00		
01/04/13	4876	V	Schindler Elevator Corp.		1,053.22	
01/17/13	4905	V	Schindler Elevator Corp.		1,324.92	
					<u>2,378.14</u>	<u>2,378.14</u>
<b>10014430.06 Unit Turnaround Contracts</b>				0.00		
01/17/13	4901	V	Haglund's Floor Covering		343.65	
					<u>343.65</u>	<u>343.65</u>
<b>10014430.07 Electrical Contracts</b>				0.00		
01/10/13	4895	V	Top Line Electric		147.75	
					<u>147.75</u>	<u>147.75</u>
<b>10014430.11 Routine Maintenance Contracts</b>				0.00		
01/04/13	4866		Cofessco Fire Protection		998.71	
					<u>998.71</u>	<u>998.71</u>
<b>10014430.12 Miscellaneous Contracts</b>				0.00		
01/04/13	4868	V	Crystal Lock & Supply		284.00	
01/10/13	4885	V	Glass Specialties, Inc.		460.47	
01/10/13	4894		Parkdale Auto		18.00	
01/31/13	4924	V	Brian's Auto Parts		65.00	
					<u>827.47</u>	<u>827.47</u>
<b>10014431 Garbage Removal</b>				0.00		
01/17/13	4897	V	Allied Waste Services		779.97	
					<u>779.97</u>	<u>779.97</u>
<b>10014433 Employee Benefits - Maint.</b>				0.00		
01/31/13	306		To record IRS USATAXPYMT(s) and STATE OF MICH TAX-PAY per Jan 2013 bank statement.		648.13	
01/31/13	308		To record VSP PAYMENT per Jan 2013 bank statement.		56.24	
01/31/13	310		To reclassify expenses deferred @ FYE 12/31/2012.		979.09	
01/31/13	312		To record IRS USATAXPYMT(s) per confirmations dated 01/29/2013.		268.94	
01/31/13	313		To reclassify wages/benefits to accrued compensated absences.		(130.37)	
01/01/13	4857	V	Priority Health		1,610.32	
01/10/13	4896	V	VSP		38.02	
01/24/13	4914	V	Sun Life Financial		488.57	
01/16/13	12373		Unemployment Agency		1,208.40	
					<u>5,167.34</u>	<u>5,167.34</u>
<b>10014434 Employee Benefits-Retirees</b>				0.00		
01/04/13	4873	V	Noble Holmes		100.00	
					<u>100.00</u>	<u>100.00</u>
<b>10014510 Insurance</b>				0.00		
01/17/13	4898	V	AmTrust North America Inc		960.00	
01/31/13	RT2	S	To record monthly insurance write off.		5,592.87	
					<u>6,552.87</u>	<u>6,552.87</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>
<b>10014520 Payment in Lieu of Taxes</b>				0.00		
01/31/13	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					<u>3,120.00</u>	<u>3,120.00</u>
<b>10014570 Collection Losses</b>				0.00		
01/31/13	303		To record balance transfer to bad debt per Jan 2013 MSO.		169.66	
					<u>169.66</u>	<u>169.66</u>
<b>10014580 Interest Expense</b>				0.00		
01/01/13	4856	V	Oswego Comm. Bank		6,441.09	
					<u>6,441.09</u>	<u>6,441.09</u>
<b>10014800 Depreciation - Current Year</b>				0.00		
01/31/13	A3	S	To record estimated monthly depreciation expense.		26,615.00	
					<u>26,615.00</u>	<u>26,615.00</u>
<b>10017510 Principal Payments - EPC</b>				0.00		
01/01/13	4856	V	Oswego Comm. Bank		896.18	
					<u>896.18</u>	<u>896.18</u>
<b>10017540 Betterments and Additions</b>				0.00		
01/31/13	4921	V	Next IT		496.00	
					<u>496.00</u>	<u>496.00</u>
<b>10017590 Operating Expenditures-Contra</b>				0.00		
01/01/13	4856	V	Oswego Comm. Bank		(896.18)	
01/31/13	4921	V	Next IT		(496.00)	
					<u>(1,392.18)</u>	<u>(1,392.18)</u>
<b>10019996 Actual Unit Months for REAC submission</b>				0.00		
01/31/13	RT1	S	To record actual units leased for REAC reporting purposes.		210.00	
					<u>210.00</u>	<u>210.00</u>
<b>10019997 Actual Unit Months - Contra</b>				0.00		
01/31/13	RT1	S	To record actual units leased for REAC reporting purposes.		(210.00)	
					<u>(210.00)</u>	<u>(210.00)</u>
<b>10019998 Unit Months - Memorandum</b>				0.00		
01/31/13	A1	S	To record unit months for PUM calculation.		214.00	
					<u>214.00</u>	<u>214.00</u>
<b>10019999 Unit Months - Contra</b>				0.00		
01/31/13	A1	S	To record unit months for PUM calculation.		(214.00)	
					<u>(214.00)</u>	<u>(214.00)</u>
<b>15091406 To Operations</b>				40,000.00		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(40,000.00)	
					<u>(40,000.00)</u>	<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>
	<b>15091408</b>		<b>Management Improvements</b>	25,405.75		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(25,405.75)	
					<u>(25,405.75)</u>	<u>0.00</u>
	<b>15091410</b>		<b>Administration</b>	1,170.00		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(1,170.00)	
					<u>(1,170.00)</u>	<u>0.00</u>
	<b>15091410.05</b>		<b>Salary &amp; Benefits - Staff</b>	49,847.57		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(49,847.57)	
					<u>(49,847.57)</u>	<u>0.00</u>
	<b>15091430.99</b>		<b>A &amp; E Fees - Soft Costs</b>	10,227.50		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(10,227.50)	
					<u>(10,227.50)</u>	<u>0.00</u>
	<b>15091460</b>		<b>Dwelling Structures</b>	253.68		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(253.68)	
					<u>(253.68)</u>	<u>0.00</u>
	<b>15091460.23</b>		<b>Modernize Boiler Systems</b>	44,816.00		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(44,816.00)	
					<u>(44,816.00)</u>	<u>0.00</u>
	<b>15091460.24</b>		<b>New Kickplates/Doors-CT Elevator</b>	11,929.00		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(11,929.00)	
					<u>(11,929.00)</u>	<u>0.00</u>
	<b>15091460.99</b>		<b>Dwelling Structures - Soft Costs</b>	13,140.90		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(13,140.90)	
					<u>(13,140.90)</u>	<u>0.00</u>
	<b>15091465</b>		<b>Dwelling Equipment</b>	1,614.96		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(1,614.96)	
					<u>(1,614.96)</u>	<u>0.00</u>
	<b>15091465.99</b>		<b>Dwelling Equipment - Soft Costs</b>	1,472.92		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(1,472.92)	
					<u>(1,472.92)</u>	<u>0.00</u>
	<b>15091475</b>		<b>Nondwelling Equipment</b>	5,695.98		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(5,695.98)	
					<u>(5,695.98)</u>	<u>0.00</u>
	<b>15091475.99</b>		<b>Nondwelling Equipment-Soft Costs</b>	1,119.02		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(1,119.02)	
					<u>(1,119.02)</u>	<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>
	<b>15091499</b>	<b>Development</b>	<b>Activities</b>	39,142.72		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(39,142.72)	
					<u>(39,142.72)</u>	<u>0.00</u>
	<b>15091600</b>	<b>CFP Funding</b>		245,836.00		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		(245,836.00)	
					<u>(245,836.00)</u>	<u>0.00</u>
	<b>15091699</b>	<b>CFP Funding - Contra</b>		(245,836.00)		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		245,836.00	
					<u>245,836.00</u>	<u>0.00</u>
	<b>15099800</b>	<b>CFP Cost - Contra</b>		(245,836.00)		
01/31/13	311		To remove completed 501-09 CFP memo accounts.		245,836.00	
					<u>245,836.00</u>	<u>0.00</u>
	<b>15101406</b>	<b>Operations</b>		40,000.00		
					<u>0.00</u>	<u>40,000.00</u>
	<b>15101408</b>	<b>Management Training</b>		38,968.93		
					<u>0.00</u>	<u>38,968.93</u>
	<b>15101430.01</b>	<b>A &amp; E Fees</b>		3,680.00		
					<u>0.00</u>	<u>3,680.00</u>
	<b>15101430.99</b>	<b>A &amp; E Fees - Soft Costs</b>		5,461.33		
					<u>0.00</u>	<u>5,461.33</u>
	<b>15101460.23</b>	<b>Modernize Boiler Rooms</b>		24,544.00		
					<u>0.00</u>	<u>24,544.00</u>
	<b>15101460.99</b>	<b>Dwelling Structures-Soft Costs</b>		6,649.95		
					<u>0.00</u>	<u>6,649.95</u>
	<b>15101465</b>	<b>Dwelling Equipment</b>		3,345.00		
					<u>0.00</u>	<u>3,345.00</u>
	<b>15101475</b>	<b>Nondwelling Equipment</b>		7,433.07		
					<u>0.00</u>	<u>7,433.07</u>
	<b>15101475.99</b>	<b>Nondwelling Equipment-Soft Costs</b>		147.00		
					<u>0.00</u>	<u>147.00</u>
	<b>15101600</b>	<b>CFP Funding</b>		130,229.28		
					<u>0.00</u>	<u>130,229.28</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>
15101699	CFP Funding - Contra		(130,229.28)	<u>0.00</u>	<u>(130,229.28)</u>
15109800	CFP Cost - Contra		(130,229.28)	<u>0.00</u>	<u>(130,229.28)</u>
15111406	Operations		40,000.00	<u>0.00</u>	<u>40,000.00</u>
15111430	A & E Fees		4,750.00	<u>0.00</u>	<u>4,750.00</u>
15111460	Dwelling Structures		4,533.32	<u>0.00</u>	<u>4,533.32</u>
15111600	CFP Funding		49,283.32	<u>0.00</u>	<u>49,283.32</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		2,061.25	<u>0.00</u>	<u>2,061.25</u>
15121600	CFP Funding		2,061.25	<u>0.00</u>	<u>2,061.25</u>
15121699	CFP Funding - Contra		(2,061.25)	<u>0.00</u>	<u>(2,061.25)</u>
15129800	CFP Cost - Contra		(2,061.25)	<u>0.00</u>	<u>(2,061.25)</u>
Current Profit/(Loss)		<u>(32,984.68)</u>	YTD Profit/(Loss)	<u>(32,984.68)</u>	
Number of Transactions		212	The General Ledger is in balance		<u>0.00</u>

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>
<b>Total Accounts Payable</b>	<b>2,035.84</b>

**Accrued Liabilities**

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

**Total Current Liabilities** 502,035.84

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

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

**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>
<b>Total Unreserved Fund Balance</b>	<b>(124,091.29)</b>

**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>
<b>Operating Income</b>		
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
<b>Total Operating Income</b>	1,180.00	15,849.31
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	129.60	1,528.80
4190.5 - Other Sundry-Misc.	39.52	39.52
<b>Total Administration</b>	169.12	1,568.32
<b>Ordinary Maint. &amp; Operation</b>		
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
<b>Total Ordinary Maint. &amp; Oper.</b>	(5,541.48)	970.65
<b>General Expense</b>		
4570 - Collection Losses	6,314.77	6,314.77
4590 - Other General Expense	972.57	1,215.33
<b>Total General Expense</b>	7,287.34	7,530.10
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	860.10	9,385.10
<b>Total Depreciation Expense</b>	860.10	9,385.10
<b>Capital Expenditures</b>		
7540 - Betterments and Additions	5,658.52	5,658.52
7590 - Operating Expenditures-Contra	(5,658.52)	(5,658.52)
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	2,775.08	19,454.17
<b>Net Income/(Loss)</b>	(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>
<b>20011111 Cash - MSHDA</b>				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>
<b>20011122 Tenants Accounts Receivable</b>				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>
<b>20011122.1 Allowance for Doubtful Accounts-A/R</b>				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>
<b>20011400.7 Buildings</b>				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>
<b>20011400.98 Accumulated Depreciation-DVG</b>				(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>
<b>20012111 Vendors &amp; Contractors</b>				(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>
<b>20012114 Tenant Security Deposits</b>				(1,266.00)		
12/31/12	122		Tenant Security Deposits		(316.00)	
					<u>(316.00)</u>	<u>(1,582.00)</u>
<b>20012119.3 Accounts Payable - P/H</b>				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>
<b>20012130 Forgivable Note - MSHDA</b>				(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
<b>20012240 Tenants Prepaid Rent</b>				0.00		
12/31/12	323		To record tenants prepaid rent @ FYE 12/31/2012.		(600.00)	

**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>
<b>20012240 Tenants Prepaid Rent (cont.)</b>						
					(600.00)	(600.00)
<b>20012806 Unrestricted Net Assets</b>				(57,829.81)		
12/31/12	322		To adjust equity per GASB 34 @ FYE 12/31/2012.		(3,726.58)	
					(3,726.58)	(61,556.39)
<b>20012806.4 Invested in Capital Assets-DVG</b>				178,316.24		
12/31/12	322		To adjust equity per GASB 34 @ FYE 12/31/2012.		3,726.58	
					3,726.58	182,042.82
<b>20013110 Dwelling Rental</b>				(10,217.08)		
12/31/12	317		To record charges to tenants per Dec 2012 MSO.		(1,180.00)	
					(1,180.00)	(11,397.08)
<b>20013610 Interest Income</b>				(68.82)		
					0.00	(68.82)
<b>20013690 Tenant Income</b>				(4,383.41)		
					0.00	(4,383.41)
<b>20014170 Accounting Fees</b>				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	
					129.60	1,528.80
<b>20014190.5 Other Sundry-Misc.</b>				0.00		
12/31/12	320		To record accounts payable @ FYE 12/31/2012.		39.52	
					39.52	39.52
<b>20014420 Materials</b>				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	
					(4.10)	762.65
<b>20014430.02 Heating &amp; Cooling Contracts</b>				224.85		
12/31/12	319		To reverse accounts payable recorded @ FYE 12/31/2012.		(224.85)	
					(224.85)	0.00
<b>20014430.06 Unit Turnaround Contracts</b>				4,159.00		
12/31/12	316		To reclassify expenses.		(4,159.00)	
					(4,159.00)	0.00
<b>20014430.12 Miscellaneous Contracts</b>				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>
<b>20014430.12 Miscellaneous Contracts (cont.)</b>					<u>(1,153.53)</u>	<u>208.00</u>
<b>20014570 Collection Losses</b>				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>
<b>20014590 General Expense</b>				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>
<b>20014800 Depreciation - Current Year</b>				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>
<b>20017540 Betterments and Additions</b>				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>
<b>20017590 Operating Expenditures-Contra</b>				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>
<b>20019996 Actual Unit Months for REAC Submission</b>				28.00		
12/31/12	RT1	S	To record units leased.		3.00	
					<u>3.00</u>	<u>31.00</u>
<b>20019997 Actual Unit Months - Contra</b>				(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>

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 January 31, 2013. 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 January 31, 2013**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111 - Cash - MSHDA \$ 61,517.53

**Total Cash** 61,517.53

**Receivables**

1122 - Tenants Accounts Receivable (600.00)

1122.1 - Allowance for Doubtful Accounts (4,158.41)

**Total Receivables** (4,758.41)

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

**Total Prepaid Expenses & Other Assets** 0.00

**Total Current Assets** 56,759.12

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400.7 - Buildings 364,363.29

1400.98 - Accumulated Depreciation-DVG (47,231.11)

**Total Land, Structures & Equipment** 317,132.18

**TOTAL CAPITAL ASSETS** 317,132.18

**TOTAL ASSETS** \$ 373,891.30

**Manistee Housing Commission  
Domestic Violence Grant  
Balance Sheet  
As of January 31, 2013**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$	453.84
2114 - Tenant Security Deposits		<u>1,432.00</u>
<b>Total Accounts Payable</b>		<b>1,885.84</b>

**Accrued Liabilities**

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

**Total Current Liabilities** 501,885.84

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

**Total Deferred Credits** 0.00

**TOTAL LIABILITIES/DEFERRED CREDITS** 501,885.84

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Assets		57,951.53
2806.4 - Invested in Capital Assets-DVG		(182,042.82)
Current Year Profit(Loss)		<u>(3,903.25)</u>
<b>Total Unreserved Fund Balance</b>		<b>(127,994.54)</b>

**TOTAL EQUITY** (127,994.54)

**TOTAL LIABILITIES/EQUITY** \$ 373,891.30

**Manistee Housing Commission  
Domestic Violence Grant  
Income & Expense Statement  
For the 1 Month and 1 Month Ended January 31, 2013**

	1 Month Ended	1 Month Ended
	<u>January 31, 2013</u>	<u>January 31, 2013</u>
<b>Operating Income</b>		
3110 - Dwelling Rental	1,384.00	1,384.00
<b>Total Operating Income</b>	<u>1,384.00</u>	<u>1,384.00</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	124.80	124.80
<b>Total Administration</b>	<u>124.80</u>	<u>124.80</u>
<b>Ordinary Maint. &amp; Operation</b>		
4420 - Materials	39.52	39.52
4430.12 - Miscellaneous Contracts	63.00	63.00
<b>Total Ordinary Maint. &amp; Oper.</b>	<u>102.52</u>	<u>102.52</u>
<b>General Expense</b>		
4570 - Collection Losses	4,008.41	4,008.41
4590 - Other General Expense	226.52	226.52
<b>Total General Expense</b>	<u>4,234.93</u>	<u>4,234.93</u>
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	825.00	825.00
<b>Total Depreciation Expense</b>	<u>825.00</u>	<u>825.00</u>
<b>Capital Expenditures</b>		
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	<u>5,287.25</u>	<u>5,287.25</u>
<b>Net Income/(Loss)</b>	<u>(3,078.25)</u>	<u>(3,078.25)</u>

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/03/13	2462	20014590	Consumers Energy	120.41	120.41
01/03/13	2463	20011690	Void Check	0.00	
01/04/13	2464	20014170	H.A.A.S., Inc.	124.80	124.80
01/04/13	2465	20014590	City of Manistee	15.96	15.96
01/04/13	2466	20014420	Cadillac Plumbing & Heating Supply	39.52	39.52
01/04/13	2467	20014430.12	Crystal Lock & Supply	63.00	63.00
01/17/13	2468	20014590	DTE Energy	90.15	90.15
01/31/13	MI078	20011111	Checks 2462 - 2468	(453.84)	<u>(453.84)</u>
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 453.84      Total Credits 453.84      A/C Hash Total 160109591.120

Number of Transactions      8

**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>
01/31/13	100	20011111	January Cash Receipts	752.00	
01/31/13	100	20011122	January TAR Collections	(752.00)	
01/31/13	101	20011111	Interfund Reimbursement - PH	632.00	
01/31/13	101	20011129.4	Interfund Reimbursement - PH	(632.00)	
				Transaction Balance	<u>0.00</u>

Total Debits      1,384.00      Total Credits      1,384.00      A/C Hash Total      80044473.400

Number of Transactions      4

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
01/31/13	300	20011122	To record charges to tenants per Jan 2013 MSO.	1,384.00	
01/31/13	300	20013110	To record charges to tenants per Jan 2013 MSO.	(1,384.00)	
01/31/13	301	20011122	To record write offs to bad debt per Jan 2012 MSO.	(4,008.41)	
01/31/13	301	20014570	To record write offs to bad debt per Jan 2012 MSO.	4,008.41	
01/31/13	302	20011122	To record transfer of pet deposit to A/R per Jan 2013 MSO.	(150.00)	
01/31/13	302	20012114	To record transfer of pet deposit to A/R per Jan 2013 MSO.	150.00	
01/31/13	303	20011122	To reverse tenants prepaid rent recorded @ FYE 12/31/2012.	(600.00)	
01/31/13	303	20012240	To reverse tenants prepaid rent recorded @ FYE 12/31/2012.	600.00	
01/31/13	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
01/31/13	A1	20014800	To record estimated depreciation expense.	825.00	
01/31/13	RT1	20019996	To record units leased.	3.00	
01/31/13	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 6,970.41      Total Credits 6,970.41      A/C Hash Total 240162715.980

Number of Transactions      12

**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>
<b>20011111 Cash - MSHDA</b>				60,587.37		
01/31/13	100		January Cash Receipts		752.00	
01/31/13	101		Interfund Reimbursement - PH		632.00	
01/31/13	MI078		Checks 2462 - 2468		(453.84)	
					<u>930.16</u>	<u>61,517.53</u>
<b>20011122 Tenants Accounts Receivable</b>				4,158.41		
01/31/13	100		January TAR Collections		(632.00)	
01/31/13	100		January TAR Collections		(752.00)	
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		1,384.00	
01/31/13	301		To record write offs to bad debt per Jan 2012 MSO.		(4,008.41)	
01/31/13	302		To record transfer of pet deposit to A/R per Jan 2013 MSO.		(150.00)	
01/31/13	303		To reverse tenants prepaid rent recorded @ FYE 12/31/2012.		(600.00)	
					<u>(4,758.41)</u>	<u>(600.00)</u>
<b>20011122.1 Allowance for Doubtful Accounts-A/R</b>				(4,158.41)		
					<u>0.00</u>	<u>(4,158.41)</u>
<b>20011129.4 Interfund Receivable - P/H</b>				0.00		
01/31/13	100		January Cash Receipts		632.00	
01/31/13	101		Interfund Reimbursement - PH		(632.00)	
					<u>0.00</u>	<u>0.00</u>
<b>20011400.7 Buildings</b>				364,363.29		
					<u>0.00</u>	<u>364,363.29</u>
<b>20011400.98 Accumulated Depreciation-DVG</b>				(46,406.11)		
01/31/13	A1	S	To record estimated depreciation expense.		(825.00)	
					<u>(825.00)</u>	<u>(47,231.11)</u>
<b>20011690 Undistributed Debits</b>				0.00		
01/03/13	2463	V	Void Check		0.00	
					<u>0.00</u>	<u>0.00</u>
<b>20012111 Vendors &amp; Contractors</b>				(453.84)		
					<u>0.00</u>	<u>(453.84)</u>
<b>20012114 Tenant Security Deposits</b>				(1,582.00)		
01/31/13	302		To record transfer of pet deposit to A/R per Jan 2013 MSO.		150.00	
					<u>150.00</u>	<u>(1,432.00)</u>
<b>20012130 Forgiveable Note - MSHDA</b>				(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
<b>20012240 Tenants Prepaid Rent</b>				(600.00)		
01/31/13	303		To reverse tenants prepaid rent recorded @ FYE 12/31/2012.		600.00	
					<u>600.00</u>	<u>0.00</u>
<b>20012806 Unrestricted Net Assets</b>				(57,951.53)		

**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>
<b>20012806 Unrestricted Net Assets (cont.)</b>					<u>0.00</u>	<u>(57,951.53)</u>
<b>20012806.4 Invested in Capital Assets-DVG</b>				182,042.82	<u>0.00</u>	<u>182,042.82</u>
<b>20013110 Dwelling Rental</b>				0.00		
01/31/13	300		To record charges to tenants per Jan 2013 MSO.		<u>(1,384.00)</u>	<u>(1,384.00)</u>
<b>20014170 Accounting Fees</b>				0.00		
01/04/13	2464	V	H.A.A.S., Inc.		<u>124.80</u>	<u>124.80</u>
<b>20014420 Materials</b>				0.00		
01/04/13	2466		Cadillac Plumbing & Heating Supply		<u>39.52</u>	<u>39.52</u>
<b>20014430.12 Miscellaneous Contracts</b>				0.00		
01/04/13	2467		Crystal Lock & Supply		<u>63.00</u>	<u>63.00</u>
<b>20014570 Collection Losses</b>				0.00		
01/31/13	301		To record write offs to bad debt per Jan 2012 MSO.		<u>4,008.41</u>	<u>4,008.41</u>
<b>20014590 General Expense</b>				0.00		
01/03/13	2462		Consumers Energy		120.41	
01/04/13	2465		City of Manistee		15.96	
01/17/13	2468		DTE Energy		<u>90.15</u>	
					<u>226.52</u>	<u>226.52</u>
<b>20014800 Depreciation - Current Year</b>				0.00		
01/31/13	A1	S	To record estimated depreciation expense.		<u>825.00</u>	<u>825.00</u>
<b>20019996 Actual Unit Months for REAC Submission</b>				0.00		
01/31/13	RT1	S	To record units leased.		<u>3.00</u>	<u>3.00</u>
<b>20019997 Actual Unit Months - Contra</b>				0.00		
01/31/13	RT1	S	To record units leased.		<u>(3.00)</u>	<u>(3.00)</u>
<b>Current Profit/(Loss)</b>					<u>(3,903.25)</u>	<u>(3,903.25)</u>
<b>YTD Profit/(Loss)</b>					<u>(3,903.25)</u>	<u>(3,903.25)</u>
Number of Transactions			26			
The General Ledger is in balance						<u>0.00</u>

**Manistee Housing Commission  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance