

# CITY OF MANISTEE HOUSING COMMISSION

Tuesday, March 22, 2016

**Community Room - Harborview**

4:00 PM

## AGENDA

### 1. Call to Order/Roll Call

#### a. General Notice:

*The staff of CMHC carefully reviews each item attached to the agenda for errors and omissions, and though the review is thorough, there still remains the chance for an error or omission to occur. Please bring to the attention of the Executive Director and errors or omissions you may find.*

*Thank you*

### 2. Public Comments on Agenda Related Items

*This is an opportunity for citizens to comment on items on the Agenda. Citizens in attendance may be recognized by the Commission President. The City of Manistee Housing Commission Public Comment Policy limits each individual to a three (3) minute statement. The City of Manistee Housing Commission will receive public comments on agenda items only at this time.*

### 3. Consent Agenda

*All agenda items marked with an asterisk (\*) are on the consent agenda and considered by the Executive Director to be routine matters. Prior to approval of the Consent Agenda Commissioners may remove an item from the Consent Agenda. Items removed from the consent agenda will be taken up during the regular portion of the meeting.*

*Consent Agenda items include:*

#### a. Approval of Minutes

- 1) Regular Meeting Minutes, February 23, 2016 3

#### b. Financial Reports

*Financial documents are redacted in compliance with the requirements of the Federal Privacy Act. All personally identifying information of current and past program participants has been redacted.*

- 1) Public Housing Financial Statements
- a) December 31, 2015 [fiscal year end statements] 6
- 2) Domestic Violence Grant Program 64
- 3) Security Deposits Reconciliation

*Report was not available at the time of this publication.*

**4. Amendments to Agenda**

**5. \*Approval of Minutes**

**6. Old Business**

*None*

**7. New Business**

a. Executive Director Discussion Notes Concerning Items of New Business 76

b. 2016-07: Authorization to Trade-in 2006 F250 Utility Truck and Replace with a 2016 Model 79

**8. Report of the Executive Director**

a. Key Performance Indicators 83

**9. Other Staff Reports**

*At this time other CMHC staff may make a presentation to the Commissioners or the Commissioners may make inquiry of a CMHC staff member.*

**10. Committee Reports**

*At this time CMHC standing committees may make a report to the Commissioners as needed.*

**11. \*Finances**

**12. Communications**

*None received*

**13. 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.*

**14. Commissioner Report/Comment**

**15. Adjournment**

**CITY OF MANISTEE HOUSING COMMISSION**  
**Meeting Minutes**  
**February 23, 2015**  
**Regular Meeting Minutes**

**Meeting Start Time:** The Meeting was called to order at 4:03 p.m. by President Dale Priester.

**Roll Call:**

<u>Commissioner</u>	<u>Present</u>	<u>Absent Excused</u>	<u>Absent Non-Excused</u>
Dale Priester	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doug Parkes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elbert Purdom	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donna Korzeniewski	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sheryl Kuenzer	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Housing Commission Staff Present:**

- Clinton McKinven-Copus, Executive Director/Commission Secretary

**Others Present:**

- None

**Public Comment on Agenda Related Items:**

- None

**Consent Agenda:**

Motion: Doug Parkes  
Second: Elbert Purdom  
Approval: All in Favor

**Amendments to the Agenda:**

- None

**Old Business:**

- None

New Business:

- Resolution 2016-01: Adoption of Updated CMHC Parking Policy
  - Motion: Doug Parkes
  - Second: Elbert Purdom
  - Approval: All in favor
- Resolution 2016-02: Adoption of Updated Agency Succession Plan
  - Motion: Doug Parkes
  - Second: Elbert Purdom
  - Approval: All in favor
- Resolution 2016-03: Approval and Acceptance of the 2016 Capital Funds Program Grant
  - Motion: Elbert Purdom
  - Second: Doug Parkes
  - Approval: All in favor
- Resolution 2016-04: Acknowledgment and Acceptance Office Copier Lease Agreement
  - Motion: Doug Parkes
  - Second: Elbert Purdom
  - Approval: All in favor
- Resolution 2016-05: Cancellation of the April and May 2016 Commission Meetings
  - Motion: Elbert Purdom
  - Second: Doug Parkes
  - Approval: All in favor
- Resolution 2016-06: Acknowledgment and Acceptance Changes and Modifications to the Harborview Elevator Project
  - Motion: Doug Parkes
  - Second: Elbert Purdom
  - Approval: All in favor

Executive Director's Report:

- Executive Director, Clinton McKinven-Copus reviewed the presented Key Performance Indicators with the Board of Commissioners

Public Comment:

- None

Commissioner Report/Comments:

None

Meeting Adjourned

Motion: DPA

City of Manistee Housing Commission Minutes

Meeting Date: February 23, 2016

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Page 2 of 3

Second: Elbert Purdom  
Approval: All in Favor  
Time: 5:10 p.m.

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Dale Priester  
President

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

DRAFT

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, 2015. 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, 2015**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111.2 - NOW Account	\$ 417,684.46
1111.3 - HRA Account	11,368.57
1111.4 - Money Market Savings	51,846.88
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

**Total Cash** 481,199.91

**Receivables**

1122 - Tenants Accounts Receivable	13,164.44
1122.1 - Allowance for Doubtful Accounts	(8,840.72)
1125 - Accounts Receivable - HUD	4,290.91
1129 - Accounts Receivable-Other	<u>2,413.04</u>

**Total Receivables** 11,027.67

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

1211 - Prepaid Insurance	15,987.62
1290 - Other Prepaid Expenses	9,193.25
1690 - Undistributed Debits	<u>8,251.35</u>

**Total Prepaid Expenses & Other Assets** 33,432.22

**Total Current Assets** 525,659.80

**Non Current Assets - Other**

1700 - Net Pension Asset	52,763.00
1701 - Deferred Outflows	<u>8,476.00</u>

**Total Non Current Assets - Other** 61,239.00

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400 - Construction in Progress-CFP	135,078.08
1400.6 - Land	360,271.62
1400.61 - Land Improvements	89,807.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,886,790.32
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	259,242.34
1400.9 - Furn., Equip., Mach.-Admin	520,621.25
1400.95 - Accumulated Depreciation-ALL	<u>(7,919,552.26)</u>

**Total Land, Structures & Equipment** 2,996,824.19

**TOTAL CAPITAL ASSETS** 2,996,824.19

**TOTAL ASSETS** \$ 3,583,722.99

**Manistee Housing Commission  
Low Rent Public Housing  
BALANCE SHEET  
As of December 31, 2015**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 42,616.22
2114 - Tenant Security Deposits	52,356.00
2117.12 - FSA Withheld	1,274.66
2117.5 - Pension Withheld	3,042.67
2119.2 - Interfund Payable - DVG	<u>2,748.00</u>

**Total Accounts Payable**

102,037.55

**Accrued Liabilities**

2131 - EPC Loan - Current	25,892.35
2135 - Accrued Wages/Payroll Taxes Payable	4,697.21
2135.1 - Accrued Comp. Absences-Current	14,890.75
2137 - Payments in Lieu of Taxes	<u>37,144.68</u>

**Total Accrued Liabilities**

82,624.99

**Total Current Liabilities**

184,662.54

**Non Current Liabilities**

2132 - EPC Loan - Noncurrent	1,132,372.47
2135.3 - Accrued Comp. Absences-Non Current	<u>11,798.08</u>

**Total Non Current Liabilities**

1,144,170.55

**Deferred Credits**

2240 - Tenants Prepaid Rent	<u>4,621.72</u>
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**Total Deferred Credits**

4,621.72

**TOTAL LIABILITIES/DEFERRED CREDITS**

1,333,454.81

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Assets	416,325.38
2806.1 - Invested in Capital Assets	1,838,559.37
2820 - HUD Operating Reserve - Memo	411,708.81
2820.1 - HUD Operating Reserve-Contra	(411,708.81)
Current Year Profit(Loss) - P/H	(168,508.47)
Current Year Profit(Loss) - 501-11 CFP	57,066.59
Current Year Profit(Loss) - 501-12 CFP	74,298.87
Current Year Profit(Loss) - 501-13 CFP	234.91
Current Year Profit(Loss) - 501-14 CFP	<u>32,291.53</u>

**Total Unreserved Fund Balance**

2,250,268.18

**TOTAL EQUITY**

2,250,268.18

**TOTAL LIABILITIES/EQUITY**

\$ 3,583,722.99

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

Units	1 Month Ended		12 Months		BUDGET	PUM	OVER/UNDER
	December 31, 2015	PUM	December 31, 2015	PUM			
214							
<b>Operating Income</b>							
<b>Rental Income</b>							
3110 - Dwelling Rental	44,287.93	206.95	562,868.21	219.19	600,000.00	233.64	37,131.79
3120 - Excess Utilities	<u>716.74</u>	3.35	<u>11,256.62</u>	4.38	<u>8,000.00</u>	3.12	<u>(3,256.62)</u>
<b>Total Rental Income</b>	<u>45,004.67</u>	210.30	<u>574,124.83</u>	223.57	<u>608,000.00</u>	236.76	<u>33,875.17</u>
<b>Revenues - HUD PHA Grants</b>							
3401.1 - Operating Grants	37,758.00	176.44	111,627.40	43.47	40,000.00	15.58	(71,627.40)
3401.2 - Operating Subsidy	<u>37,471.00</u>	175.10	<u>450,761.00</u>	175.53	<u>395,000.00</u>	153.82	<u>(55,761.00)</u>
<b>Total HUD PHA Grants</b>	<u>75,229.00</u>	351.54	<u>562,388.40</u>	219.00	<u>435,000.00</u>	169.39	<u>(127,388.40)</u>
<b>Nonrental Income</b>							
3610 - Interest Income-Gen. Fund	104.07	0.49	1,150.14	0.45	1,300.00	0.51	149.86
3689 - Tenant Income - Cable TV	3,924.00	18.34	45,581.00	17.75	50,000.00	19.47	4,419.00
3690 - Tenant Income	1,503.22	7.02	28,328.80	11.03	29,000.00	11.29	671.20
3690.1 - Non-Tenant Income	0.00	0.00	2,983.72	1.16	5,500.00	2.14	2,516.28
3690.4 - Laundry Income	832.64	3.89	11,297.55	4.40	9,500.00	3.70	(1,797.55)
3690.6 - Fraud Recovery Revenue	203.40	0.95	2,206.20	0.86	2,400.00	0.93	193.80
3690.7 - Management Fee - DVG	<u>3,000.00</u>	14.02	<u>9,000.00</u>	3.50	<u>9,000.00</u>	3.50	<u>0.00</u>
<b>Total Nonrental Income</b>	<u>9,567.33</u>	44.71	<u>100,547.41</u>	39.15	<u>106,700.00</u>	41.55	<u>6,152.59</u>
<b>Total Operating Income</b>	<u>129,801.00</u>	606.55	<u>1,237,060.64</u>	481.72	<u>1,149,700.00</u>	447.70	<u>(87,360.64)</u>
<b>Operating Expenses</b>							
<b>Routine Expense</b>							
<b>Administration</b>							
4110 - Administrative Salaries	22,476.04	105.03	182,457.77	71.05	171,419.00	66.75	(11,038.77)
4111 - Admin Wage-Contracted	0.00	0.00	17,817.40	6.94	0.00	0.00	(17,817.40)
4130 - Legal Expense	1,685.21	7.87	24,620.80	9.59	20,400.00	7.94	(4,220.80)
4140 - Staff Training	0.00	0.00	1,111.46	0.43	5,000.00	1.95	3,888.54
4150 - Travel Expense	(26.42)	(0.12)	27.35	0.01	2,000.00	0.78	1,972.65
4170 - Accounting Fees	462.33	2.16	9,843.16	3.83	10,200.00	3.97	356.84
4171 - Auditing	8,500.00	39.72	8,500.00	3.31	8,700.00	3.39	200.00
4182 - Employee Benefits - Admin	2,190.34	10.24	82,894.96	32.28	63,804.00	24.85	(19,090.96)
4185 - Telephone	1,856.18	8.67	19,942.29	7.77	17,000.00	6.62	(2,942.29)
4190.1 - Publications	224.00	1.05	254.00	0.10	1,200.00	0.47	946.00
4190.2 - Membership Dues and Fees	0.00	0.00	1,676.50	0.65	1,100.00	0.43	(576.50)
4190.3 - Admin Service Contracts	951.96	4.45	27,677.48	10.78	18,000.00	7.01	(9,677.48)
4190.4 - Office Supplies	1,059.47	4.95	10,300.13	4.01	9,600.00	3.74	(700.13)
4190.5 - Other Sundry-Misc.	<u>381.07</u>	1.78	<u>15,004.34</u>	5.84	<u>15,000.00</u>	5.84	<u>(4.34)</u>
<b>Total Administration</b>	<u>39,760.18</u>	185.80	<u>402,127.64</u>	156.59	<u>343,423.00</u>	133.73	<u>(58,704.64)</u>
<b>Tenant Services</b>							
4220 - Rec., Pub., & Other Services	0.00	0.00	3,951.94	1.54	5,200.00	2.02	1,248.06
4221 - Resident Employee Stipend	837.50	3.91	10,300.00	4.01	10,600.00	4.13	300.00
4230 - Contract Costs-Cable & Other	<u>4,822.49</u>	22.54	<u>56,263.56</u>	21.91	<u>50,805.00</u>	19.78	<u>(5,458.56)</u>
<b>Total Tenant Services</b>	<u>5,659.99</u>	26.45	<u>70,515.50</u>	27.46	<u>66,605.00</u>	25.94	<u>(3,910.50)</u>

3  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT  
PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

Units	1 Month Ended		12 Months		<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
	<u>December 31, 2015</u>	<u>PUM</u>	<u>December 31, 2015</u>	<u>PUM</u>			
214							
<b>Utilities</b>							
4310 - Water & Sewer	5,311.27	24.82	53,664.96	20.90	42,800.00	16.67	(10,864.96)
4320 - Electricity	970.85	4.54	93,632.65	36.46	108,000.00	42.06	14,367.35
4330 - Gas	<u>1,053.09</u>	4.92	<u>30,771.64</u>	11.98	<u>28,800.00</u>	11.21	<u>(1,971.64)</u>
<b>Total Utilities</b>	7,335.21	34.28	178,069.25	69.34	179,600.00	69.94	1,530.75
<b>Ordinary Maint. &amp; Operation</b>							
4410 - Labor, Maintenance	11,856.00	55.40	97,897.88	38.12	106,080.00	41.31	8,182.12
4420 - Materials	3,458.53	16.16	50,326.93	19.60	51,600.00	20.09	1,273.07
4430.02 - Heating & Cooling Contracts	(211.25)	(0.99)	16,425.88	6.40	18,000.00	7.01	1,574.12
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	0.00	10,000.00	3.89	10,000.00
4430.04 - Elevator Contracts	1,679.53	7.85	16,102.46	6.27	16,700.00	6.50	597.54
4430.05 - Landscape & Grounds Contracts	0.00	0.00	4,213.00	1.64	1,200.00	0.47	(3,013.00)
4430.06 - Unit Turnaround Contracts	(215.00)	(1.00)	20,668.85	8.05	20,400.00	7.94	(268.85)
4430.07 - Electrical Contracts	460.80	2.15	3,892.35	1.52	7,000.00	2.73	3,107.65
4430.08 - Plumbing Contracts	687.41	3.21	8,792.76	3.42	3,600.00	1.40	(5,192.76)
4430.09 - Extermination Contracts	0.00	0.00	6,702.00	2.61	2,000.00	0.78	(4,702.00)
4430.11 - Routine Maintenance Contracts	0.00	0.00	4,751.35	1.85	7,000.00	2.73	2,248.65
4430.12 - Miscellaneous Contracts	3,189.38	14.90	8,897.41	3.46	15,000.00	5.84	6,102.59
4431 - Garbage Removal	1,257.96	5.88	17,292.64	6.73	14,000.00	5.45	(3,292.64)
4433 - Employee Benefits - Maint.	851.10	3.98	62,829.88	24.47	57,600.00	22.43	(5,229.88)
4440 - Staff Training-Maintenance	0.00	0.00	1,298.00	0.51	5,000.00	1.95	3,702.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	0.00	<u>1,546.37</u>	0.60	<u>2,000.00</u>	0.78	<u>453.63</u>
<b>Total Ordinary Maint &amp; Oper</b>	23,014.46	107.54	321,637.76	125.25	337,180.00	131.30	15,542.24
<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	6,292.75	29.41	80,974.06	31.53	71,500.00	27.84	(9,474.06)
4520 - Payment in Lieu of Taxes	954.68	4.46	37,144.68	14.46	39,500.00	15.38	2,355.32
4540 - Employee Benefit Contribution	838.00	3.92	838.00	0.33	0.00	0.00	(838.00)
4550 - Compensated Absences	5,881.63	27.48	5,881.63	2.29	5,500.00	2.14	(381.63)
4570 - Collection Losses	14,225.91	66.48	33,362.27	12.99	12,000.00	4.67	(21,362.27)
4580 - Interest Expense	<u>6,185.61</u>	28.90	<u>74,862.00</u>	29.15	<u>74,862.00</u>	29.15	<u>0.00</u>
<b>Total General Expense</b>	34,378.58	160.65	233,062.64	90.76	203,362.00	79.19	(29,700.64)
<b>Total Routine Expense</b>	110,148.42	514.71	1,205,412.79	469.40	1,133,670.00	441.46	(71,742.79)
<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>							
4620.3 - Casualty Losses-Contract Costs	1,955.38	9.14	1,955.38	0.76	0.00	0.00	(1,955.38)
4620.4 - Insurance Proceeds	<u>(1,455.38)</u>	(6.80)	<u>(1,455.38)</u>	(0.57)	<u>0.00</u>	0.00	<u>1,455.38</u>
<b>Total Casualty Losses</b>	500.00	2.34	500.00	0.19	0.00	0.00	(500.00)
<b>Total Non-Routine Expense</b>	500.00	2.34	500.00	0.19	0.00	0.00	(500.00)
<b>Total Operating Expenses</b>	<u>110,648.42</u>	517.05	<u>1,205,912.79</u>	469.59	<u>1,133,670.00</u>	441.46	<u>(72,242.79)</u>

4  
DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT  
PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Low Rent Public Housing  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

Units	1 Month Ended		12 Months		<u>BUDGET</u>	<u>PUM</u>	<u>OVER/UNDER</u>
	<u>December 31, 2015</u>	<u>PUM</u>	<u>December 31, 2015</u>	<u>PUM</u>			
214							
<b>Operating Income (Loss)</b>	<u>19,152.58</u>	89.50	<u>31,147.85</u>	12.13	<u>16,030.00</u>	6.24	<u>(15,117.85)</u>
<b>Depreciation Expense</b>							
4800 - Depreciation - Current Year	<u>15,533.32</u>	72.59	<u>262,373.32</u>	102.17	<u>0.00</u>	0.00	<u>(262,373.32)</u>
<b>Total Depreciation Expense</b>	<u>15,533.32</u>	72.59	<u>262,373.32</u>	102.17	<u>0.00</u>	0.00	<u>(262,373.32)</u>
<b>Surplus Credits &amp; Charges</b>							
6010 - Prior Year Adj. - Affecting RR	<u>(62,077.00)</u>	(290.08)	<u>(62,717.00)</u>	(24.42)	<u>0.00</u>	0.00	<u>62,717.00</u>
<b>Total Surplus Credits &amp; Charges</b>	<u>(62,077.00)</u>	(290.08)	<u>(62,717.00)</u>	(24.42)	<u>0.00</u>	0.00	<u>62,717.00</u>
<b>Capital Expenditures</b>							
7510 - Principal Payments - EPC	1,965.74	9.19	20,988.11	8.17	20,988.00	8.17	(0.11)
7520 - Replacement of Equipment	0.00	0.00	14,418.15	5.61	5,000.00	1.95	(9,418.15)
7540 - Betterments and Additions	0.00	0.00	12,160.32	4.74	0.00	0.00	(12,160.32)
7590 - Operating Expenditures-Contra	<u>(1,965.74)</u>	(9.19)	<u>(47,566.58)</u>	(18.52)	<u>(25,988.00)</u>	(10.12)	<u>21,578.58</u>
<b>Total Capital Expenditures</b>	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>
<b>HUD Net Income (Loss)</b>	<u>79,263.84</u>	370.39	<u>46,298.27</u>	18.03	<u>(9,958.00)</u>	(3.88)	(56,256.27)
<b>GAAP Net Income (Loss)</b>	<u>65,696.26</u>	306.99	<u>(168,508.47)</u>	(65.62)	<u>16,030.00</u>	6.24	
<b>Occupancy Percentage</b>							
9996 - Actual Unit Months for REAC submit	196.00		2,435.00				
9998 - Unit Months - Memorandum	<u>214.00</u>		<u>2,568.00</u>				
<b>Total Occupancy Percentage</b>	<u>91.59%</u>		<u>94.82%</u>				
<b>UNA as of: December 31 2015</b>			<b>462,623.65</b>				

**Manistee Housing Commission  
Capital Fund 501-11  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

*1011*	1 Month Ended <u>December 31, 2015</u>	12 Months Ended <u>December 31, 2015</u>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	0.00	17,473.87
3401.3 - Capital Grants	<u>0.00</u>	<u>63,261.53</u>
<b>Total HUD PHA Grants</b>	0.00	80,735.40
<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>80,735.40</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
<b>Total Administration</b>	0.00	0.00
<b>Ordinary Maint. &amp; Operation</b>		
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>17,473.87</u>
<b>Total Ordinary Maint &amp; Oper</b>	0.00	17,473.87
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	<u>6,194.94</u>	<u>6,194.94</u>
<b>Total Depreciation Expense</b>	6,194.94	6,194.94
<b>Total Operating Expenses</b>	<u>6,194.94</u>	<u>23,668.81</u>
<b>Net Income/(Loss)</b>	<u>(6,194.94)</u>	<u>57,066.59</u>

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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Capital Fund 501-12  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

*1012*	1 Month Ended <u>December 31, 2015</u>	12 Months Ended <u>December 31, 2015</u>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	0.00	830.00
3401.3 - Capital Grants	<u>74,063.55</u>	<u>75,718.55</u>
<b>Total HUD PHA Grants</b>	74,063.55	76,548.55
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>74,063.55</u>	<u>76,548.55</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
4190.3 - Admin Service Contracts	<u>0.00</u>	<u>830.00</u>
<b>Total Administration</b>	0.00	830.00
<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	<u>1,419.68</u>	<u>1,419.68</u>
<b>Total Depreciation Expense</b>	1,419.68	1,419.68
<b>Total Operating Expenses</b>	<u>1,419.68</u>	<u>2,249.68</u>
<b>Net Income/(Loss)</b>	<u>72,643.87</u>	<u>74,298.87</u>

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**Manistee Housing Commission  
Capital Fund 501-13  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

	1 Month Ended	12 Months Ended
*1013*	<u>December 31, 2015</u>	<u>December 31, 2015</u>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	0.00	4,731.63
3401.3 - Capital Grants	<u>0.00</u>	<u>2,213.00</u>
<b>Total HUD PHA Grants</b>	0.00	6,944.63
<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>6,944.63</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
4190.3 - Admin Service Contracts	<u>0.00</u>	<u>4,731.63</u>
<b>Total Administration</b>	0.00	4,731.63
<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	<u>1,978.09</u>	<u>1,978.09</u>
<b>Total Depreciation Expense</b>	1,978.09	1,978.09
<b>Total Operating Expenses</b>	<u>1,978.09</u>	<u>6,709.72</u>
<b>Net Income/(Loss)</b>	<u>(1,978.09)</u>	<u>234.91</u>

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**Manistee Housing Commission  
Capital Fund 501-14  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

*1014*	1 Month Ended <u>December 31, 2015</u>	12 Months Ended <u>December 31, 2015</u>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	2,035.06	26,395.08
3401.3 - Capital Grants	<u>0.00</u>	<u>34,295.18</u>
<b>Total HUD PHA Grants</b>	2,035.06	60,690.26
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Income</b>	<u>2,035.06</u>	<u>60,690.26</u>
<b>Operating Expenses</b>		
<b>Administration</b>		
4110 - Administrative Salaries	0.00	7,912.68
4172 - Management Fees	0.00	1,950.00
4182 - Employee Benefits - Admin	0.00	605.32
4185 - Telephone	0.00	1,299.85
4190.3 - Admin Service Contracts	0.00	12,592.17
4190.5 - Other Sundry-Misc.	<u>2,035.06</u>	<u>2,035.06</u>
<b>Total Administration</b>	2,035.06	26,395.08
<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	<u>2,003.65</u>	<u>2,003.65</u>
<b>Total Depreciation Expense</b>	2,003.65	2,003.65
<b>Total Operating Expenses</b>	<u>4,038.71</u>	<u>28,398.73</u>
<b>Net Income/(Loss)</b>	<u>(2,003.65)</u>	<u>32,291.53</u>

**Manistee Housing Commission  
Capital Fund 501-15  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

	1 Month Ended	12 Months Ended
*1015*	<u>December 31, 2015</u>	<u>December 31, 2015</u>
<b>Revenues - HUD PHA Grants</b>		
3401.1 - Operating Grants	0.00	33,332.00
<b>Total HUD PHA Grants</b>	0.00	33,332.00
<b>Nonrental Income</b>		
<b>Total Nonrental Income</b>	0.00	0.00
<b>Total Operating Income</b>	0.00	33,332.00
<b>Operating Expenses</b>		
<b>Administration</b>		
4110 - Administrative Salaries	0.00	17,537.39
4182 - Employee Benefits - Admin	0.00	1,341.61
4190.3 - Admin Service Contracts	0.00	14,453.00
<b>Total Administration</b>	0.00	33,332.00
<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>	0.00	33,332.00
<b>Net Income/(Loss)</b>	0.00	0.00

**Manistee Housing Commission**  
**Capital Fund 501-11**

<b>Program ID:</b>	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>	<b>BUDGET</b>	<b>OVER/UNDER</b>
MI33P078501-11 **1511**				
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<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	18,668.00	25,000.00	6,332.00
1410 - Administration	0.00	24,000.00	24,000.00	0.00
<b>Total Administration</b>	0.00	82,668.00	89,000.00	6,332.00
<b>A &amp; E</b>				
1430 - A & E Fees	1,100.00	14,817.28	10,000.00	(4,817.28)
1430.99 - A & E Fees - Soft Costs	0.00	2,935.56	0.00	(2,935.56)
<b>Total A &amp; E Fees</b>	1,100.00	17,752.84	10,000.00	(7,752.84)
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
1450.03 - Parking Lot Improvements	0.00	3,902.00	0.00	(3,902.00)
<b>Total Site Improvements</b>	0.00	3,902.00	0.00	(3,902.00)
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	42,665.36	67,042.29	105,179.00	38,136.71
1460.99 - Dwelling Structures-Soft Costs	0.00	32,813.87	0.00	(32,813.87)
<b>Total Dwelling Structures</b>	42,665.36	99,856.16	105,179.00	5,322.84
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	43,765.36	204,179.00	204,179.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
<b>1600 - CFP Funding</b>	0.00	204,179.00	204,179.00	0.00
<b>Over/(Under) Funding</b>	\$ 43,765.36	\$ 0.00	\$ 0.00	\$ 0.00

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

<b>Program ID:</b>	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>	<b>BUDGET</b>	<b>OVER/UNDER</b>
MI33P078501-12 **1512**				
<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	20,000.00	20,000.00	0.00
1410 - Administration	0.00	20,000.00	20,000.00	0.00
<b>Total Administration</b>	<b>0.00</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>
<b>A &amp; E</b>				
1430 - A & E Fees	4,290.91	9,375.91	10,000.00	624.09
1430.99 - A & E Fees - Soft Costs	0.00	3,531.25	0.00	(3,531.25)
<b>Total A &amp; E Fees</b>	<b>4,290.91</b>	<b>12,907.16</b>	<b>10,000.00</b>	<b>(2,907.16)</b>
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	69,772.64	79,942.26	101,849.00	21,906.74
<b>Total Dwelling Structures</b>	<b>69,772.64</b>	<b>79,942.26</b>	<b>101,849.00</b>	<b>21,906.74</b>
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Nondwelling Equipment</b>				
<b>Total Nondwelling Equip.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Demolition</b>				
<b>Total Demolition</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Development Activities</b>				
<b>Total Development Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Capital Funds Expended</b>	<b>74,063.55</b>	<b>172,849.42</b>	<b>191,849.00</b>	<b>18,999.58</b>
<b>1600 - CFP Funding</b>	<b>74,063.55</b>	<b>172,849.42</b>	<b>191,849.00</b>	<b>18,999.58</b>
<b>Over/(Under) Funding</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

**Manistee Housing Commission**  
**Capital Fund 501-13**

<b>Program ID:</b>	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>	<b>BUDGET</b>	<b>OVER/UNDER</b>
MI33P078501-13 **1513**				
<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 39,637.40	\$ 39,637.40	\$ 0.00
1408 - Management Improvements	0.00	17,793.00	20,000.00	2,207.00
1410 - Administration	0.00	19,818.70	19,818.70	0.00
<b>Total Administration</b>	0.00	77,249.10	79,456.10	2,207.00
<b>A &amp; E</b>				
1430 - A & E Fees	0.00	10,200.00	10,543.90	343.90
<b>Total A &amp; E Fees</b>	0.00	10,200.00	10,543.90	343.90
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
<b>Dwelling Structures</b>				
1460.1 - Equipment Upgrade-Harborview	0.00	0.00	80,179.00	80,179.00
1460.2 - Unit Modernization-HA Wide	0.00	0.00	28,008.00	28,008.00
1460.99 - Dwelling Structures-Soft Costs	0.00	2,207.00	0.00	(2,207.00)
<b>Total Dwelling Structures</b>	0.00	2,207.00	108,187.00	105,980.00
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	0.00	89,656.10	198,187.00	108,530.90
<b>1600 - CFP Funding</b>	0.00	89,656.10	198,187.00	108,530.90
<b>Over/(Under) Funding</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**Manistee Housing Commission**  
**Capital Fund 501-14**

<b>Program ID:</b>	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>	<b>BUDGET</b>	<b>OVER/UNDER</b>
MI33P078501-14 **1514**				
<b>Administration</b>				
1406 - Operations	\$ 0.00	\$ 34,232.00	\$ 34,232.00	\$ 0.00
1408 - Management Improvements	2,035.06	15,297.08	20,000.00	4,702.92
1410 - Administration	0.00	19,018.00	19,018.00	0.00
<b>Total Administration</b>	<u>2,035.06</u>	<u>68,547.08</u>	<u>73,250.00</u>	<u>4,702.92</u>
<b>A &amp; E</b>				
1430 - A & E Fees	0.00	0.00	16,750.00	16,750.00
1430.99 - A & E Fees - Soft Costs	0.00	4,580.00	0.00	(4,580.00)
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>4,580.00</u>	<u>16,750.00</u>	<u>12,170.00</u>
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	0.00	32,295.18	0.00	(32,295.18)
1460.3 - Roof Replacement-Scattered Sites	0.00	0.00	17,000.00	17,000.00
1460.4 - Boiler Replacement	0.00	0.00	2,500.00	2,500.00
1460.5 - Water Heater Replacements	0.00	0.00	2,500.00	2,500.00
1460.6 - HVAC/Split System - Harborview	0.00	0.00	8,000.00	8,000.00
1460.7 - Air Handler Repair - Harborview	0.00	0.00	15,000.00	15,000.00
1460.8 - Corridor Lighting Replacment - CT	0.00	0.00	55,182.00	55,182.00
<b>Total Dwelling Structures</b>	<u>0.00</u>	<u>32,295.18</u>	<u>100,182.00</u>	<u>67,886.82</u>
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	<u>2,035.06</u>	<u>105,422.26</u>	<u>190,182.00</u>	<u>84,759.74</u>
<b>1600 - CFP Funding</b>	<u>2,035.06</u>	<u>105,422.26</u>	<u>190,182.00</u>	<u>84,759.74</u>
<b>Over/(Under) Funding</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**Manistee Housing Commission**  
**Capital Fund 501-15**

<b>Program ID:</b>	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>	<b>BUDGET</b>	<b>OVER/UNDER</b>
MI33P078501-15 **1515**				
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<b>Administration</b>				
1406 - Operations	\$ 37,758.00	\$ 37,758.00	\$ 37,758.00	\$ 0.00
1408 - Management Improvements	0.00	14,453.00	20,000.00	5,547.00
1410 - Administration	0.00	18,879.00	18,879.00	0.00
<b>Total Administration</b>	<u>37,758.00</u>	<u>71,090.00</u>	<u>76,637.00</u>	<u>5,547.00</u>
<b>A &amp; E</b>				
1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
<b>Total A &amp; E Fees</b>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
<b>Site Acquisition</b>				
<b>Total Site Acquisition</b>	0.00	0.00	0.00	0.00
<b>Site Improvements</b>				
<b>Total Site Improvements</b>	0.00	0.00	0.00	0.00
<b>Dwelling Structures</b>				
1460 - Dwelling Structures	0.00	0.00	102,153.00	102,153.00
<b>Total Dwelling Structures</b>	<u>0.00</u>	<u>0.00</u>	<u>102,153.00</u>	<u>102,153.00</u>
<b>Dwelling Equipment</b>				
<b>Total Dwelling Equipment</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Structures</b>				
<b>Total Nondwelling Structures</b>	0.00	0.00	0.00	0.00
<b>Nondwelling Equipment</b>				
<b>Total Nondwelling Equip.</b>	0.00	0.00	0.00	0.00
<b>Demolition</b>				
<b>Total Demolition</b>	0.00	0.00	0.00	0.00
<b>Development Activities</b>				
<b>Total Development Activities</b>	0.00	0.00	0.00	0.00
<b>Total Capital Funds Expended</b>	<u>37,758.00</u>	<u>71,090.00</u>	<u>188,790.00</u>	<u>117,700.00</u>
<b>1600 - CFP Funding</b>	<u>37,758.00</u>	<u>71,090.00</u>	<u>188,790.00</u>	<u>117,700.00</u>
<b>Over/(Under) Funding</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

Date	Reference	T	Account	Description	Amount	Reference Total
12/01/15	7247	V	10012131	Byline Bank	1,965.74	
12/01/15	7247	V	10014580	Byline Bank	6,185.61	
12/01/15	7247	V	10017510	Byline Bank	1,965.74	
12/01/15	7247	V	10017590	Byline Bank	(1,965.74)	8,151.35
12/01/15	7248	V	10014221	██████████	200.00	200.00
12/01/15	7249		10014221	██████████	37.50	37.50
12/01/15	7250	V	10014221	██████████	100.00	100.00
12/01/15	7251	V	10014221	██████████	200.00	200.00
12/01/15	7252		10014221	██████████	200.00	200.00
12/01/15	7253		10014221	██████████	100.00	100.00
12/01/15	7254	V	10014190.3	The Nelrod Company	199.00	199.00
12/07/15	7255	V	10014420	Ace Hardware	32.96	32.96
12/07/15	7256	V	10014510	AmTrust North America Inc	433.00	433.00
12/07/15	7257	V	10014190.3	Applied Imaging	273.49	273.49
12/07/15	7258	V	10014185	AT & T	626.57	626.57
12/07/15	7259	V	10014185	AT & T Mobile	943.42	943.42
12/07/15	7260	V	10014420	Cadillac Plumbing & Heating Supply Co., Inc.	9.00	9.00
12/07/15	7261	V	10014190.3	CDM Mobile Shredding, Inc	45.00	45.00
12/07/15	7262	V	10014185	Charter Business	123.19	
12/07/15	7262	V	10014230	Charter Business	4,822.49	4,945.68
12/07/15	7263	V	10014310	City of Manistee	4,433.59	4,433.59
12/07/15	7264	V	10014320	Consumers Energy	1,838.20	1,838.20
12/07/15	7265	V	10014430.06	Haglund's Floor Covering	925.00	925.00
12/07/15	7266		10011290	Housing Data Systems	200.00	200.00
12/07/15	7267	V	10014420	HD Supply Facilities Mtce	234.98	234.98
12/07/15	7268	V	10014170	H.A.A.S., Inc.	686.88	686.88
12/07/15	7269	V	10014190.4	Jackpine Business Centers	102.15	102.15
12/07/15	7270		10011111.4	Manistee Housing Commission	730.86	730.86
12/07/15	7271		10011400	M.C. Smith Associates	1,100.00	
12/07/15	7271		15111430	M.C. Smith Associates	1,100.00	
12/07/15	7271		15119800	M.C. Smith Associates	(1,100.00)	1,100.00
12/07/15	7272	V	10014190.5	McCardel Water Conditioning	25.00	
12/07/15	7272	V	10014420	McCardel Water Conditioning	194.80	219.80
12/07/15	7273		10011290	MiDEAL	180.00	180.00
12/07/15	7274		10014190.1	Nan McKay & Associates, Inc.	224.00	224.00

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

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

Date	Reference	T	Account	Description	Amount	Reference Total
12/07/15	7275	V	10014190.3	Next IT	423.25	423.25
12/07/15	7276		10014190.4	PNC Bank	282.20	
12/07/15	7276		10014190.5	PNC Bank	130.00	412.20
12/07/15	7277	V	10014430.04	Schindler Elevator Corp.	1,152.68	1,152.68
12/07/15	7278	V	10014190.4	Staples	183.96	183.96
12/07/15	7279	V	10014430.07	Top Line Electric	298.70	298.70
12/07/15	7280	V	10014420	Wahr Hardware	158.55	158.55
12/07/15	7281		10014171	Zenk & Associates, P.C.	8,500.00	8,500.00
12/15/15	7282	V	10014431	Allied Waste Services	1,276.31	1,276.31
12/15/15	7283		10012114	██████████	29.00	29.00
12/15/15	7284	V	10014185	AT & T Long Distance	95.29	95.29
12/15/15	7285		10011122	██████████	82.00	82.00
12/15/15	7286	V	10014420	Blarney Castle Fleet Program	137.89	137.89
12/15/15	7287		10144190.5	Custer	2,035.06	
12/15/15	7287		15141408	Custer	2,035.06	
12/15/15	7287		15149800	Custer	(2,035.06)	2,035.06
12/15/15	7288		10014430.02	Custom Sheet Metal & Heating	184.70	184.70
12/15/15	7289		10011129	Dale Priester	1,487.50	1,487.50
12/15/15	7290	V	10014330	DTE Energy	2,367.18	2,367.18
12/15/15	7291	V	10014420	Fastenal Company	1,214.75	1,214.75
12/15/15	7292		10011122	██████████	101.00	
12/15/15	7292		10012114	██████████	204.00	305.00
12/15/15	7293	V	10014190.3	Kushner & Company	50.53	50.53
12/15/15	7294	V	10014420	Nichols	175.83	175.83
12/15/15	7295	V	10014420	Olson Lumber Company	131.68	131.68
12/15/15	7296	V	10014420	State Industrial Products	702.30	702.30
12/15/15	7297		10011690	Checks 7297 - 7304 in January	0.00	
12/18/15	7305		10011400	Rivertown Contractors, Inc.	112,438.00	
12/18/15	7305		15111460	Rivertown Contractors, Inc.	42,665.36	
12/18/15	7305		15119800	Rivertown Contractors, Inc.	(42,665.36)	
12/18/15	7305		15121460	Rivertown Contractors, Inc.	69,772.64	
12/18/15	7305		15129800	Rivertown Contractors, Inc.	(69,772.64)	112,438.00
12/31/15	MI078		10011111.2	Checks 7247-7296 & 7305	(161,214.79)	(161,214.79)
					Transaction Balance	0.00
<p align="center">DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED</p>						
Total Debits	278,753.59		Total Credits	278,753.59	A/C Hash Total	721962405.090

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

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
Number of Transactions		68				

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

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

Date	Reference	T	Account	Description	Amount	Reference Total
12/31/15	202		10011111.2	December Cash Receipts	52,325.11	
12/31/15	202		10011122	December TAR Collections	(47,289.11)	
12/31/15	202		10011122.1	December Bad Debt Collections	(419.58)	
12/31/15	202		10011129	Travel Reimbursement - Priester	(1,487.50)	
12/31/15	202		10012114	Tenant Security/Pet Deposit Collections	(637.50)	
12/31/15	202		10013690.4	Laundry Income	(832.64)	
12/31/15	202		10013690.6	Restitution - Wisniewski	(203.40)	
12/31/15	202		10014620.4	Reimbursement for Truck Damage - Traveler's	(1,455.38)	
12/31/15	203		10011111.2	Operating Subsidy	37,471.00	
12/31/15	203		10013401.2	Operating Subsidy	(37,471.00)	
12/31/15	204		10011111.2	501-14 CFP Grant	2,035.06	
12/31/15	204		10143401.1	501-14 CFP Grant	(2,035.06)	
12/31/15	204		15141600	501-14 CFP Grant	2,035.06	
12/31/15	204		15141699	501-14 CFP Grant	(2,035.06)	
12/31/15	205		10011111.2	501-15 CFP Grant	37,758.00	
12/31/15	205		10013401.1	501-15 CFP Grant	(37,758.00)	
12/31/15	205		15151406	501-15 CFP Grant	37,758.00	
12/31/15	205		15151600	501-15 CFP Grant	37,758.00	
12/31/15	205		15151699	501-15 CFP Grant	(37,758.00)	
12/31/15	205		15159800	501-15 CFP Grant	(37,758.00)	
12/31/15	206		10011111.2	December Cash Receipts	3,840.00	
12/31/15	206		10011129.3	Reimbursement - DVG	(840.00)	
12/31/15	206		10013690.7	Management Fee - DVG	(3,000.00)	
12/31/15	207		10011111.2	501-12 CFP Grant	69,772.64	
12/31/15	207		10123401.3	501-12 CFP Grant	(69,772.64)	
12/31/15	207		15121600	501-12 CFP Grant	69,772.64	
12/31/15	207		15121699	501-12 CFP Grant	(69,772.64)	
12/31/15	208		10011111.2	NOW Interest	0.21	
12/31/15	208		10013610	NOW Interest	(0.21)	
12/31/15	209		10011111.2	Sweep Interest	99.00	
12/31/15	209		10013610	Sweep Interest	(99.00)	
12/31/15	210		10011111.3	HRA Interest	0.48	
12/31/15	210		10013610	HRA Interest	(0.48)	
12/31/15	211		10011111.4	MM Savings Interest	4.38	
12/31/15	211		10013610	MM Savings Interest	(4.38)	
					Transaction Balance	<u>0.00</u>

Total Debits 350,629.58

Total Credits 350,629.58

A/C Hash Total 391712568.500

Number of Transactions 35

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

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
12/31/15	405		10014150	To reclassify CK 6733 dated 4/21/15 & CR 195 dated 11/30/15.	(26.42)	
12/31/15	405		10014190.5	To reclassify CK 6733 dated 4/21/15 & CR 195 dated 11/30/15.	26.42	
12/31/15	406		10011111.2	To record debit memo per Dec 2015 bank statement.	(840.00)	
12/31/15	406		10011129.3	To record debit memo per Dec 2015 bank statement.	840.00	
12/31/15	406		20012119.3	To record debit memo per Dec 2015 bank statement.	(840.00)	
12/31/15	406		20014590	To record debit memo per Dec 2015 bank statement.	840.00	
12/31/15	407		10011111.2	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	(29,157.29)	
12/31/15	407		10012117.12	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	(426.88)	
12/31/15	407		10012117.4	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	(1,311.30)	
12/31/15	407		10012117.5	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	(1,798.11)	
12/31/15	407		10012117.6	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	(3.00)	
12/31/15	407		10012117.9	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	(112.94)	
12/31/15	407		10014110	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	19,880.63	
12/31/15	407		10014182	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	1,991.79	
12/31/15	407		10014190.3	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	133.25	
12/31/15	407		10014410	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	10,088.00	
12/31/15	407		10014433	To record MyPay transactions per Dec 2015 bank statement & payroll reports.	715.85	
12/31/15	408		10011111.2	To record DELUXE BUS SYS debit per Dec 2015 bank statement.	(41.02)	
12/31/15	408		10014190.4	To record DELUXE BUS SYS debit per Dec 2015 bank statement.	41.02	
12/31/15	409		10011111.2	To record SHWF debit for payment of health insurance per Dec 2015 bank statement.	(10,124.55)	
12/31/15	409		10011290	To record SHWF debit for payment of health insurance per Dec 2015 bank statement.	8,813.25	
12/31/15	409		10012117.4	To record SHWF debit for payment of health insurance per Dec 2015 bank statement.	1,311.30	
12/31/15	410		10011111.2	To record charges to tenants per Dec 2015 Statement of Operations.	(240.00)	
12/31/15	410		10011122	To record charges to tenants per Dec 2015 Statement of Operations.	50,460.89	
12/31/15	410		10013110	To record charges to tenants per Dec 2015 Statement of Operations.	(44,287.93)	
12/31/15	410		10013120	To record charges to tenants per Dec 2015 Statement of Operations.	(716.74)	
12/31/15	410		10013689	To record charges to tenants per Dec 2015 Statement of Operations.	(3,924.00)	
12/31/15	410		10013690	To record charges to tenants per Dec 2015		

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

Date	Reference	T	Account	Description	Amount	Reference Total
				Statement of Operations.	(1,292.22)	
12/31/15	411		10011122	To record transfers of A/R to security deposit per Dec 2015 Statement of Operations.	34.00	
12/31/15	411		10012114	To record transfers of A/R to security deposit per Dec 2015 Statement of Operations.	(34.00)	
12/31/15	412		10012114	To close security deposit per Dec 2015 Statement of Operations.	211.00	
12/31/15	412		10013690	To close security deposit per Dec 2015 Statement of Operations.	(211.00)	
12/31/15	413		10011122	To record tenants prepaid rent @ FYE 12/31/2015.	4,621.72	
12/31/15	413		10012240	To record tenants prepaid rent @ FYE 12/31/2015.	(4,621.72)	
12/31/15	414		10011122	To record write off of doubtful accounts per board resolution #2015-17 dated 12/16/2015.	(10,888.07)	
12/31/15	414		10014570	To record write off of doubtful accounts per board resolution #2015-17 dated 12/16/2015.	10,888.07	
12/31/15	415		10012111	To reverse accounts payable recorded @ FYE 12/31/2014.	32,191.86	
12/31/15	415		10014130	To reverse accounts payable recorded @ FYE 12/31/2014.	(2,306.36)	
12/31/15	415		10014170	To reverse accounts payable recorded @ FYE 12/31/2014.	(911.43)	
12/31/15	415		10014185	To reverse accounts payable recorded @ FYE 12/31/2014.	(1,347.01)	
12/31/15	415		10014190.3	To reverse accounts payable recorded @ FYE 12/31/2014.	(1,096.98)	
12/31/15	415		10014190.4	To reverse accounts payable recorded @ FYE 12/31/2014.	(248.19)	
12/31/15	415		10014190.5	To reverse accounts payable recorded @ FYE 12/31/2014.	(220.23)	
12/31/15	415		10014310	To reverse accounts payable recorded @ FYE 12/31/2014.	(3,675.79)	
12/31/15	415		10014320	To reverse accounts payable recorded @ FYE 12/31/2014.	(9,057.08)	
12/31/15	415		10014330	To reverse accounts payable recorded @ FYE 12/31/2014.	(4,328.63)	
12/31/15	415		10014420	To reverse accounts payable recorded @ FYE 12/31/2014.	(4,524.69)	
12/31/15	415		10014430.02	To reverse accounts payable recorded @ FYE 12/31/2014.	(674.63)	
12/31/15	415		10014430.06	To reverse accounts payable recorded @ FYE 12/31/2014.	(2,510.00)	
12/31/15	415		10014431	To reverse accounts payable recorded @ FYE 12/31/2014.	(1,290.84)	
12/31/15	416		10011111.3	To record miscellaneous debit per Dec 2015 HRA statement.	(1.00)	
12/31/15	416		10014190.5	To record miscellaneous debit per Dec 2015 HRA statement.	1.00	
12/31/15	417		10011400	To record accounts payable @ FYE 12/31/2015.	4,290.91	
12/31/15	417		10012111	To record accounts payable @ FYE		

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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

Date	Reference	T	Account	Description	Amount	Reference Total
				12/31/2015.	(42,616.22)	
12/31/15	417		10014130	To record accounts payable @ FYE 12/31/2015.	3,991.57	
12/31/15	417		10014170	To record accounts payable @ FYE 12/31/2015.	686.88	
12/31/15	417		10014185	To record accounts payable @ FYE 12/31/2015.	1,414.72	
12/31/15	417		10014190.3	To record accounts payable @ FYE 12/31/2015.	924.42	
12/31/15	417		10014190.4	To record accounts payable @ FYE 12/31/2015.	698.33	
12/31/15	417		10014190.5	To record accounts payable @ FYE 12/31/2015.	418.88	
12/31/15	417		10014310	To record accounts payable @ FYE 12/31/2015.	4,553.47	
12/31/15	417		10014320	To record accounts payable @ FYE 12/31/2015.	8,189.73	
12/31/15	417		10014330	To record accounts payable @ FYE 12/31/2015.	3,014.54	
12/31/15	417		10014420	To record accounts payable @ FYE 12/31/2015.	4,990.48	
12/31/15	417		10014430.02	To record accounts payable @ FYE 12/31/2015.	278.68	
12/31/15	417		10014430.04	To record accounts payable @ FYE 12/31/2015.	526.85	
12/31/15	417		10014430.06	To record accounts payable @ FYE 12/31/2015.	1,370.00	
12/31/15	417		10014430.07	To record accounts payable @ FYE 12/31/2015.	162.10	
12/31/15	417		10014430.08	To record accounts payable @ FYE 12/31/2015.	687.41	
12/31/15	417		10014430.12	To record accounts payable @ FYE 12/31/2015.	3,189.38	
12/31/15	417		10014431	To record accounts payable @ FYE 12/31/2015.	1,272.49	
12/31/15	417		10014620.3	To record accounts payable @ FYE 12/31/2015.	1,955.38	
12/31/15	417		15121430	To record accounts payable @ FYE 12/31/2015.	4,290.91	
12/31/15	417		15129800	To record accounts payable @ FYE 12/31/2015.	(4,290.91)	
12/31/15	418		10011125	To accrue 2012 CFP funds @ FYE 12/31/2015.	4,290.91	
12/31/15	418		10123401.3	To accrue 2012 CFP funds @ FYE 12/31/2015.	(4,290.91)	
12/31/15	418		15121600	To accrue 2012 CFP funds @ FYE 12/31/2015.	4,290.91	
12/31/15	418		15121699	To accrue 2012 CFP funds @ FYE 12/31/2015.	(4,290.91)	
12/31/15	419		10012137	To adjust PILOT to actual @ FYE 12/31/2015.	2,335.32	
12/31/15	419		10014520	To adjust PILOT to actual @ FYE 12/31/2015.	(2,335.32)	
12/31/15	420		10012135	To accrue wages & related payroll benefits @ FYE 12/31/2015.	(4,697.21)	
12/31/15	420		10014110	To accrue wages & related payroll benefits @ FYE 12/31/2015.	2,595.41	
12/31/15	420		10014182	To accrue wages & related payroll benefits @ FYE 12/31/2015.	198.55	
12/31/15	420		10014410	To accrue wages & related payroll benefits		

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Date	Reference	T	Account	Description	Amount	Reference Total
12/31/15	420		10014433	@ FYE 12/31/2015. To accrue wages & related payroll benefits @ FYE 12/31/2015.	1,768.00 135.25	
12/31/15	421		10011122.1	To adjust allowance for doubtful accounts @ FYE 12/31/2015.	(3,337.84)	
12/31/15	421		10014570	To adjust allowance for doubtful accounts @ FYE 12/31/2015.	3,337.84	
12/31/15	422		10012135.1	To adjust accrued compensated absences @ FYE 12/31/2015.	(2,980.82)	
12/31/15	422		10012135.3	To adjust accrued compensated absences @ FYE 12/31/2015.	(2,900.81)	
12/31/15	422		10014550	To adjust accrued compensated absences @ FYE 12/31/2015.	5,881.63	
12/31/15	423		10012131	To adjust EPC loan liability @ FYE 12/31/2015.	(25,892.35)	
12/31/15	423		10012132	To adjust EPC loan liability @ FYE 12/31/2015.	25,892.35	
12/31/15	424		10011400	To close completed CFP work items to proper fixed asset accounts.	(40,410.18)	
12/31/15	424		10011400.61	To close completed CFP work items to proper fixed asset accounts.	3,902.00	
12/31/15	424		10011400.71	To close completed CFP work items to proper fixed asset accounts.	32,295.18	
12/31/15	424		10011400.9	To close completed CFP work items to proper fixed asset accounts.	4,213.00	
12/31/15	425		10011400.95	To adjust accumulated depreciation @ FYE 12/31/2015.	(4,689.68)	
12/31/15	425		10014800	To adjust accumulated depreciation @ FYE 12/31/2015.	(6,906.68)	
12/31/15	425		10114800	To adjust accumulated depreciation @ FYE 12/31/2015.	6,194.94	
12/31/15	425		10124800	To adjust accumulated depreciation @ FYE 12/31/2015.	1,419.68	
12/31/15	425		10134800	To adjust accumulated depreciation @ FYE 12/31/2015.	1,978.09	
12/31/15	425		10144800	To adjust accumulated depreciation @ FYE 12/31/2015.	2,003.65	
12/31/15	426		10012806	To adjust equity per GASB 34 @ FYE 12/31/2015.	(50,914.84)	
12/31/15	426		10012806.1	To adjust equity per GASB 34 @ FYE 12/31/2015.	50,914.84	
12/31/15	426		10012820	To adjust equity per GASB 34 @ FYE 12/31/2015.	(46,298.27)	
12/31/15	426		10012820.1	To adjust equity per GASB 34 @ FYE 12/31/2015.	46,298.27	
12/31/15	427		10011700	To record initial pension asset as of 12/31/2013 per GASB 68.	62,077.00	
12/31/15	427		10016010	To record initial pension asset as of 12/31/2013 per GASB 68.	(62,077.00)	
12/31/15	428		10011700	To record pension expense per GASB 68.	(838.00)	
12/31/15	428		10014540	To record pension expense per GASB 68.	838.00	
12/31/15	429		10011700	To record investment returns per GASB 68.	(8,476.00)	
12/31/15	429		10011701	To record investment returns per GASB		

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

**Manistee Housing Commission  
Journal Entry - PH Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				68.	8,476.00	
12/31/15	430		10011111.2	To record January checks 7297 & 7303 that cleared the bank in December.	(8,251.35)	
12/31/15	430		10011690	To record January checks 7297 & 7303 that cleared the bank in December.	8,251.35	
12/31/15	431		10011111.3	To record HRA transactions per Dec 2015 bank statement.	(16.20)	
12/31/15	431		10012117.12	To record HRA transactions per Dec 2015 bank statement.	16.20	
12/31/15	A1	S	10019998	To record unit months for PUM calculation.	214.00	
12/31/15	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
12/31/15	A2	S	10012137	To record estimated monthly PILOT expense.	(3,290.00)	
12/31/15	A2	S	10014520	To record estimated monthly PILOT expense.	3,290.00	
12/31/15	A3	S	10011400.95	To record estimated monthly depreciation expense.	(22,440.00)	
12/31/15	A3	S	10014800	To record estimated monthly depreciation expense.	22,440.00	
12/31/15	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	196.00	
12/31/15	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(196.00)	
12/31/15	RT2	S	10011211	To record monthly insurance write off.	(5,859.75)	
12/31/15	RT2	S	10014510	To record monthly insurance write off.	5,859.75	
					Transaction Balance	<u>0.00</u>

Total Debits 501,601.30      Total Credits 501,601.30      A/C Hash Total 1302696752.430

Number of Transactions      126

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

**Manistee Housing Commission  
Payroll Disbursements Journal**

<b>Date</b>	<b>Reference</b>	<b>T</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
12/02/15	13058	V	10011111.3	West Shore Bank	142.32	142.32
12/02/15	13059	V	10012117.9	United Steel Workers	59.54	59.54
12/02/15	13060	V	10012117.6	United Steel Workers	3.00	3.00
12/16/15	13061	V	10011111.3	West Shore Bank	142.32	142.32
12/16/15	13062	V	10012117.9	United Steel Workers	49.04	49.04
12/30/15	13063	V	10011111.3	West Shore Bank	142.24	142.24
12/30/15	13064	V	10012117.9	United Steel Workers	4.36	4.36
12/31/15	MI078		10011111.2	Dec 2015 Payroll Disbursements	(542.82)	<u>(542.82)</u>
					Transaction Balance	<u><u>0.00</u></u>

Total Debits 542.82      Total Credits 542.82      A/C Hash Total 80092916.400

Number of Transactions      8

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

**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					
89.12	12/31/15	10011111.2	NOW Account		21,074.21
89.12	12/31/15	10012117.1	Social Security Withheld		1,750.30
89.12	12/31/15	10012117.11	Medicare Withheld		409.34
89.12	12/31/15	10012117.12	FSA Withheld		426.88
89.12	12/31/15	10012117.2	Federal Income Tax Withl		2,068.00
89.12	12/31/15	10012117.3	State Income Tax Withhel		1,014.55
89.12	12/31/15	10012117.4	125 Medical Withheld		1,311.30
89.12	12/31/15	10012117.5	Pension Withheld		1,798.11
89.12	12/31/15	10012117.6	PAC Withheld		3.00
89.12	12/31/15	10012117.8	Friend of Court Withheld		0.00
89.12	12/31/15	10012117.9	Union Dues Withheld		112.94
89.12	12/31/15	10012119	Accounts Payable - Other		0.00
89.12	12/31/15	10014110	Administrative Salaries	19,880.63	
89.12	12/31/15	10014410	Labor, Maintenance	10,088.00	
14 Journal Entries			Total	<u>29,968.63</u>	<u>29,968.63</u>

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

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Anthony - Anthony Mastrapasqua Check #2203 12/02/15</b>						
Salaried Wages	0.0000	1,120.00	FICA-SS	66.21	Union Dues	17.84
			FICA-Med	15.49	Union PAC (1)	1.00
			Federal W/H	52.00	125 Medical	52.17
			State W/H	42.53	Mers	67.20
<b>TOTALS</b>	<u>0.0000</u>	<u>1,120.00</u>		<u>176.23</u>		<u>138.21</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>805.56</b>
Company Expenses:		FICA-SS: 66.21	FICA-Med: 15.48	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Anthony - Anthony Mastrapasqua Check #2211 12/16/15</b>						
Salaried Wages	0.0000	1,120.00	FICA-SS	66.21	Union Dues	17.84
			FICA-Med	15.48	Union PAC (1)	0.00
			Federal W/H	52.00	125 Medical	52.17
			State W/H	42.53	Mers	67.20
<b>TOTALS</b>	<u>0.0000</u>	<u>1,120.00</u>		<u>176.22</u>		<u>137.21</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>806.57</b>
Company Expenses:		FICA-SS: 66.21	FICA-Med: 15.48	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Anthony - Anthony Mastrapasqua Check #2219 12/30/15</b>						
Salaried Wages	0.0000	1,120.00	FICA-SS	66.20	Union Dues	1.60
			FICA-Med	15.48	Union PAC (1)	0.00
			Federal W/H	52.00	125 Medical	52.17
			State W/H	42.53	Mers	67.20
<b>TOTALS</b>	<u>0.0000</u>	<u>1,120.00</u>		<u>176.21</u>		<u>120.97</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>822.82</b>
Company Expenses:		FICA-SS: 66.21	FICA-Med: 15.48	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Clinton - Clinton E. Copus II Check #2205 12/02/15</b>						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.13	Mers	185.19
			FICA-Med	42.12	FSA	98.08
			Federal W/H	277.00	125 Medical	83.19
			State W/H	102.53		
<b>TOTALS</b>	<u>0.0000</u>	<u>3,086.54</u>		<u>601.78</u>		<u>366.46</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>2,118.30</b>
Company Expenses:		FICA-SS: 180.12	FICA-Med: 42.13	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Clinton - Clinton E. Copus II Check #2213 12/16/15</b>						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.12	Mers	185.19
			FICA-Med	42.13	FSA	98.08
			Federal W/H	277.00	125 Medical	83.19
			State W/H	102.53		
<b>TOTALS</b>	<u>0.0000</u>	<u>3,086.54</u>		<u>601.78</u>		<u>366.46</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>2,118.30</b>
Company Expenses:		FICA-SS: 180.12	FICA-Med: 42.13	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Clinton - Clinton E. McKinven-Copus Check #2221 12/30/15</b>						
Salaried Wages	0.0000	3,086.54	FICA-SS	180.14	Mers	185.19
			FICA-Med	42.13	FSA	98.00
			Federal W/H	277.00	125 Medical	83.19
			State W/H	102.53		
<b>TOTALS</b>	<u>0.0000</u>	<u>3,086.54</u>		<u>601.80</u>		<u>366.38</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>2,118.36</b>
Company Expenses:		FICA-SS: 180.13	FICA-Med: 42.13	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Heather - Heather Forshee Check #2200 12/02/15</b>						
Salaried Wages	0.0000	864.00	FICA-SS	50.34	Mers	51.84
			FICA-Med	11.77	125 Medical	52.17
			Federal W/H	60.00		
			State W/H	25.76		
<b>TOTALS</b>	<u>0.0000</u>	<u>864.00</u>		<u>147.87</u>		<u>104.01</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>612.12</b>
Company Expenses:		FICA-SS: 50.34	FICA-Med: 11.77	FUTA: 0.00		
		MI SUTA-Base Rate: 88.99	MI SUTA-Obligation A: 19.44			
<b>Heather - Heather Forshee Check #2208 12/16/15</b>						
Salaried Wages	0.0000	840.00	FICA-SS	48.84	Mers	50.40
			FICA-Med	11.42	125 Medical	52.17
			Federal W/H	57.00		
			State W/H	24.80		
<b>TOTALS</b>	<u>0.0000</u>	<u>840.00</u>		<u>142.06</u>		<u>102.57</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>595.37</b>
Company Expenses:		FICA-SS: 48.85	FICA-Med: 11.42	FUTA: 0.00		
		MI SUTA-Base Rate: 86.52	MI SUTA-Obligation A: 18.90			
<b>Heather - Heather Forshee Check #2216 12/30/15</b>						
Salaried Wages	0.0000	840.00	FICA-SS	48.85	Mers	50.40
			FICA-Med	11.43	125 Medical	52.17
			Federal W/H	57.00		
			State W/H	24.80		
<b>TOTALS</b>	<u>0.0000</u>	<u>840.00</u>		<u>142.08</u>		<u>102.57</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>595.35</b>
Company Expenses:		FICA-SS: 48.85	FICA-Med: 11.42	FUTA: 0.00		
		MI SUTA-Base Rate: 86.52	MI SUTA-Obligation A: 18.90			
<b>Kevin - Kevin Helminiak Check #2201 12/02/15</b>						
Salaried Wages	0.0000	1,376.00	FICA-SS	80.15	Union Dues	21.63
			FICA-Med	18.75	Union PAC (1)	1.00
			Federal W/H	73.00	Child Support	0.00
			State W/H	44.90	125 Medical	83.19
					Mers	82.56
<b>TOTALS</b>	<u>0.0000</u>	<u>1,376.00</u>		<u>216.80</u>		<u>188.38</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>970.82</b>
Company Expenses:		FICA-SS: 80.15	FICA-Med: 18.75	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Kevin - Kevin Helminiak Check #2209 12/16/15</b>						
Salaried Wages	0.0000	1,532.00	FICA-SS	89.83	Union Dues	24.06
			FICA-Med	21.01	Union PAC (1)	0.00
			Federal W/H	95.00	Child Support	0.00
			State W/H	51.13	125 Medical	83.19
					Mers	91.92
<b>TOTALS</b>	<u>0.0000</u>	<u>1,532.00</u>		<u>256.97</u>		<u>199.17</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,075.86</b>
Company Expenses:		FICA-SS: 89.82	FICA-Med: 21.01	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

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**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Kevin - Kevin Helminiak Check #2217 12/30/15</b>						
Salaried Wages	0.0000	1,440.00	FICA-SS	84.12	Union Dues	1.80
			FICA-Med	19.67	Union PAC (1)	0.00
			Federal W/H	82.00	Child Support	0.00
			State W/H	47.45	125 Medical	83.19
					Mers	86.40
<b>TOTALS</b>	<b>0.0000</b>	<b>1,440.00</b>		<b>233.24</b>		<b>171.39</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>1,035.37</b>
Company Expenses:		FICA-SS: 84.13	FICA-Med: 19.67	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Lindsay - Lindsay McIntyre Check #2204 12/02/15</b>						
Salaried Wages	0.0000	918.00	FICA-SS	51.76	125 Medical	83.19
			FICA-Med	12.10	Mers	55.08
			Federal W/H	45.00		
			State W/H	33.14		
<b>TOTALS</b>	<b>0.0000</b>	<b>918.00</b>		<b>142.00</b>		<b>138.27</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>637.73</b>
Company Expenses:		FICA-SS: 51.76	FICA-Med: 12.10	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Lindsay - Lindsay McIntyre Check #2212 12/16/15</b>						
Salaried Wages	0.0000	918.00	FICA-SS	51.76	125 Medical	83.19
			FICA-Med	12.10	Mers	55.08
			Federal W/H	45.00		
			State W/H	33.14		
<b>TOTALS</b>	<b>0.0000</b>	<b>918.00</b>		<b>142.00</b>		<b>138.27</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>637.73</b>
Company Expenses:		FICA-SS: 51.76	FICA-Med: 12.10	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Lindsay - Lindsay McIntyre Check #2220 12/30/15</b>						
Salaried Wages	0.0000	918.01	FICA-SS	51.76	125 Medical	83.19
			FICA-Med	12.11	Mers	55.08
			Federal W/H	45.00		
			State W/H	33.14		
<b>TOTALS</b>	<b>0.0000</b>	<b>918.01</b>		<b>142.01</b>		<b>138.27</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>637.73</b>
Company Expenses:		FICA-SS: 51.76	FICA-Med: 12.10	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>LuAnn - LuAnn Strauch Check #2207 12/02/15</b>						
Salaried Wages	0.0000	616.00	FICA-SS	38.19	Mers	36.96
			FICA-Med	8.93		
			Federal W/H	20.00		
			State W/H	20.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>616.00</b>		<b>87.12</b>		<b>36.96</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>491.92</b>
Company Expenses:		FICA-SS: 38.19	FICA-Med: 8.93	FUTA: 0.00		
		MI SUTA-Base Rate: 63.45	MI SUTA-Obligation A: 13.86			
<b>LuAnn - LuAnn Strauch Check #2215 12/16/15</b>						
Salaried Wages	0.0000	616.00	FICA-SS	38.20	Mers	36.96
			FICA-Med	8.93		
			Federal W/H	20.00		
			State W/H	20.00		
<b>TOTALS</b>	<b>0.0000</b>	<b>616.00</b>		<b>87.13</b>		<b>36.96</b>
Number of Periods: 1					<b>NET PAY:</b>	<b>491.91</b>
Company Expenses:		FICA-SS: 38.19	FICA-Med: 8.93	FUTA: 0.00		
		MI SUTA-Base Rate: 63.45	MI SUTA-Obligation A: 13.86			

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**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>LuAnn - LuAnn Strauch Check #2223 12/30/15</b>						
Salaried Wages	0.0000	539.00	FICA-SS	33.41	Mers	32.34
			FICA-Med	7.82		
			Federal W/H	20.00		
			State W/H	20.00		
<b>TOTALS</b>	<u>0.0000</u>	<u>539.00</u>		<u>81.23</u>		<u>32.34</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>425.43</b>
Company Expenses:		FICA-SS: 33.41	FICA-Med: 7.82	FUTA: 0.00		
		MI SUTA-Base Rate: 55.52	MI SUTA-Obligation A: 12.13			
<b>Monica - Monica Otis Check #2206 12/02/15</b>						
Salaried Wages	0.0000	1,184.00	FICA-SS	72.22	Mers	71.04
			FICA-Med	16.89	125 Medical	0.00
			Federal W/H	133.00	FSA	19.24
			State W/H	46.48		
<b>TOTALS</b>	<u>0.0000</u>	<u>1,184.00</u>		<u>268.59</u>		<u>90.28</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>825.13</b>
Company Expenses:		FICA-SS: 72.21	FICA-Med: 16.89	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Monica - Monica Otis Check #2214 12/16/15</b>						
Salaried Wages	0.0000	1,184.00	FICA-SS	72.21	Mers	71.04
			FICA-Med	16.89	125 Medical	0.00
			Federal W/H	133.00	FSA	19.24
			State W/H	46.48		
<b>TOTALS</b>	<u>0.0000</u>	<u>1,184.00</u>		<u>268.58</u>		<u>90.28</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>825.14</b>
Company Expenses:		FICA-SS: 72.21	FICA-Med: 16.89	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Monica - Monica Otis Check #2222 12/30/15</b>						
Salaried Wages	0.0000	1,184.00	FICA-SS	72.22	Mers	71.04
			FICA-Med	16.89	125 Medical	0.00
			Federal W/H	133.00	FSA	19.24
			State W/H	46.48		
<b>TOTALS</b>	<u>0.0000</u>	<u>1,184.00</u>		<u>268.59</u>		<u>90.28</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>825.13</b>
Company Expenses:		FICA-SS: 72.21	FICA-Med: 16.89	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Robert - Robert Krolczyk Check #2202 12/02/15</b>						
Salaried Wages	0.0000	1,260.00	FICA-SS	71.41	Mers	75.60
			FICA-Med	16.70	Union PAC (1)	1.00
			Federal W/H	59.00	Union Dues	20.07
			State W/H	39.20	FSA	25.00
					125 Medical	83.19
<b>TOTALS</b>	<u>0.0000</u>	<u>1,260.00</u>		<u>186.31</u>		<u>204.86</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>868.83</b>
Company Expenses:		FICA-SS: 71.41	FICA-Med: 16.70	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
<b>Robert - Robert Krolczyk Check #2210 12/16/15</b>						
Salaried Wages	0.0000	448.00	FICA-SS	21.07	Mers	26.88
			FICA-Med	4.93	Union PAC (1)	0.00
			Federal W/H	0.00	Union Dues	7.14
			State W/H	6.76	FSA	25.00
					125 Medical	83.19
<b>TOTALS</b>	<u>0.0000</u>	<u>448.00</u>		<u>32.76</u>		<u>142.21</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>273.03</b>
Company Expenses:		FICA-SS: 21.07	FICA-Med: 4.93	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

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**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Robert - Robert Krolczyk Check #2218 12/30/15</b>						
Salaried Wages	0.0000	672.00	FICA-SS	34.95	Mers	40.32
			FICA-Med	8.17	Union PAC (1)	0.00
			Federal W/H	4.00	Union Dues	0.96
			State W/H	15.71	FSA	25.00
					125 Medical	83.19
<b>TOTALS</b>	<u>0.0000</u>	<u>672.00</u>		<u>62.83</u>		<u>149.47</u>
Number of Periods: 1					<b>NET PAY:</b>	<b>459.70</b>
Company Expenses:			FICA-SS: 34.95	FICA-Med: 8.18	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		

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**Manistee Housing Commission  
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
<b>Company Totals</b>	<b>Number of Checks: 24</b>					
Salaried Wages	0.0000	29,968.63	FICA-SS	1,750.30	Mers	1,798.11
			FICA-Med	409.34	FSA	426.88
			Federal W/H	2,068.00	125 Medical	1,311.30
			State W/H	1,014.55	Union Dues	112.94
					Union PAC (1)	3.00
					Child Support	0.00
<b>TOTALS</b>	<u>0.0000</u>	<u>29,968.63</u>		<u>5,242.19</u>		<u>3,652.23</u>
					<b>NET PAY:</b>	<b>21,074.21</b>

Company Expenses: FICA-SS: 1,750.27 FICA-Med: 409.33 FUTA: 0.00  
MI SUTA-Base Rate: 444.45 MI SUTA-Obligation A: 97.09

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011111.2 NOW Account</b>				424,795.26		
12/31/15	202		December Cash Receipts		52,325.11	
12/31/15	203		Operating Subsidy		37,471.00	
12/31/15	204		501-14 CFP Grant		2,035.06	
12/31/15	205		501-15 CFP Grant		37,758.00	
12/31/15	206		December Cash Receipts		3,840.00	
12/31/15	207		501-12 CFP Grant		69,772.64	
12/31/15	208		NOW Interest		0.21	
12/31/15	209		Sweep Interest		99.00	
12/31/15	406		To record debit memo per Dec 2015 bank statement.		(840.00)	
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		(29,157.29)	
12/31/15	408		To record DELUXE BUS SYS debit per Dec 2015 bank statement.		(41.02)	
12/31/15	409		To record SHWF debit for payment of health insurance per Dec 2015 bank statement.		(10,124.55)	
12/31/15	410		To record charges to tenants per Dec 2015 Statement of Operations.		(240.00)	
12/31/15	430		To record January checks 7297 & 7303 that cleared the bank in December.		(8,251.35)	
12/31/15	MI078		Checks 7247-7296 & 7305		(161,214.79)	
12/31/15	MI078		Dec 2015 Payroll Disbursements		(542.82)	
					<u>(7,110.80)</u>	<u>417,684.46</u>
<b>10011111.3 HRA Account</b>				10,958.41		
12/31/15	210		HRA Interest		0.48	
12/31/15	416		To record miscellaneous debit per Dec 2015 HRA statement.		(1.00)	
12/31/15	431		To record HRA transactions per Dec 2015 bank statement.		(16.20)	
12/02/15	13058	V	West Shore Bank		142.32	
12/16/15	13061	V	West Shore Bank		142.32	
12/30/15	13063	V	West Shore Bank		142.24	
					<u>410.16</u>	<u>11,368.57</u>
<b>10011111.4 Money Market Savings</b>				51,111.64		
12/31/15	211		MM Savings Interest		4.38	
12/07/15	7270		Manistee Housing Commission		730.86	
					<u>735.24</u>	<u>51,846.88</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>				16,042.01		
12/31/15	202		December TAR Collections		(47,289.11)	
12/31/15	410		To record charges to tenants per Dec 2015 Statement of Operations.		50,460.89	
12/31/15	411		To record transfers of A/R to security deposit per Dec 2015 Statement of Operations.		34.00	
12/31/15	413		To record tenants prepaid rent @ FYE 12/31/2015.		4,621.72	
12/31/15	414		To record write off of doubtful accounts per board resolution #2015-17 dated 12/16/2015.		(10,888.07)	
12/15/15	7285				82.00	
12/15/15	7292				101.00	

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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10011122 Tenants Accounts Receivable (cont.)</b>					<u>(2,877.57)</u>	<u>13,164.44</u>
<b>10011122.1 Allowance for Doubtful Accounts</b>				(5,083.30)		
12/31/15	202		December Bad Debt Collections		(419.58)	
12/31/15	421		To adjust allowance for doubtful accounts @ FYE 12/31/2015.		<u>(3,337.84)</u>	
					<u>(3,757.42)</u>	<u>(8,840.72)</u>
<b>10011125 Accounts Receivable - HUD</b>				0.00		
12/31/15	418		To accrue 2012 CFP funds @ FYE 12/31/2015.		4,290.91	
					<u>4,290.91</u>	<u>4,290.91</u>
<b>10011129 Accounts Receivable-Other</b>				2,413.04		
12/31/15	202		Travel Reimbursement - Priester		(1,487.50)	
12/15/15	7289		Dale Priester		<u>1,487.50</u>	
					<u>0.00</u>	<u>2,413.04</u>
<b>10011129.3 Accounts Receivable - DVG</b>				0.00		
12/31/15	206		Reimbursement - DVG		(840.00)	
12/31/15	406		To record debit memo per Dec 2015 bank statement.		<u>840.00</u>	
					<u>0.00</u>	<u>0.00</u>
<b>10011211 Prepaid Insurance</b>				21,847.37		
12/31/15	RT2	S	To record monthly insurance write off.		(5,859.75)	
					<u>(5,859.75)</u>	<u>15,987.62</u>
<b>10011290 Other Prepaid Expenses</b>				0.00		
12/31/15	409		To record SHWF debit for payment of health insurance per Dec 2015 bank statement.		8,813.25	
12/07/15	7266		Housing Data Systems		200.00	
12/07/15	7273		MiDEAL		<u>180.00</u>	
					<u>9,193.25</u>	<u>9,193.25</u>
<b>10011400 Construction in Progress-CFP</b>				57,659.35		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		4,290.91	
12/31/15	424		To close completed CFP work items to proper fixed asset accounts.		(40,410.18)	
12/07/15	7271		M.C. Smith Associates		1,100.00	
12/18/15	7305		Rivertown Contractors, Inc.		<u>112,438.00</u>	
					<u>77,418.73</u>	<u>135,078.08</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		
12/31/15	424		To close completed CFP work items to proper fixed asset accounts.		3,902.00	
					<u>3,902.00</u>	<u>89,807.07</u>

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**Manistee Housing Commission  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		<b>10011400.7 Buildings</b>	4,657,515.77		
				0.00	4,657,515.77
		<b>10011400.71 Building Improvements</b>	4,854,495.14		
12/31/15	424	To close completed CFP work items to proper fixed asset accounts.		32,295.18	
				32,295.18	4,886,790.32
		<b>10011400.72 Non-dwelling Structures</b>	7,050.00		
				0.00	7,050.00
		<b>10011400.8 Furn., Equip., Mach.-Dwellings</b>	259,242.34		
				0.00	259,242.34
		<b>10011400.9 Furn., Equip., Mach.-Admin</b>	516,408.25		
12/31/15	424	To close completed CFP work items to proper fixed asset accounts.		4,213.00	
				4,213.00	520,621.25
		<b>10011400.95 Accumulated Depreciation-ALL</b>	(7,892,422.58)		
12/31/15	425	To adjust accumulated depreciation @ FYE 12/31/2015.		(4,689.68)	
12/31/15	A3 S	To record estimated monthly depreciation expense.		(22,440.00)	
				(27,129.68)	(7,919,552.26)
		<b>10011690 Undistributed Debits</b>	0.00		
12/31/15	430	To record January checks 7297 & 7303 that cleared the bank in December.		8,251.35	
12/15/15	7297	Checks 7297 - 7304 in January		0.00	
				8,251.35	8,251.35
		<b>10011700 Net Pension Asset</b>	0.00		
12/31/15	427	To record initial pension asset as of 12/31/2013 per GASB 68.		62,077.00	
12/31/15	428	To record pension expense per GASB 68.		(838.00)	
12/31/15	429	To record investment returns per GASB 68.		(8,476.00)	
				52,763.00	52,763.00
		<b>10011701 Deferred Outflows</b>	0.00		
12/31/15	429	To record investment returns per GASB 68.		8,476.00	
				8,476.00	8,476.00
		<b>10012111 Vendors and Contractors</b>	(32,191.86)		
12/31/15	415	To reverse accounts payable recorded @ FYE 12/31/2014.		32,191.86	
12/31/15	417	To record accounts payable @ FYE 12/31/2015.		(42,616.22)	
				(10,424.36)	(42,616.22)
		<b>10012114 Tenant Security Deposits</b>	(52,128.50)		
12/31/15	202	Tenant Security/Pet Deposit Collections		(637.50)	
12/31/15	411	To record transfers of A/R to security deposit per Dec 2015 Statement of Operations.		(34.00)	
12/31/15	412	To close security deposit per Dec 2015 Statement of Operations.			

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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10012114 Tenant Security Deposits (cont.)</b>						
			Operations.		211.00	
12/15/15	7283				29.00	
12/15/15	7292				204.00	
					<u>(227.50)</u>	<u>(52,356.00)</u>
<b>10012117.12 FSA Withheld</b>				(863.98)		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		(426.88)	
12/31/15	431		To record HRA transactions per Dec 2015 bank statement.		16.20	
					<u>(410.68)</u>	<u>(1,274.66)</u>
<b>10012117.4 125 Medical Withheld</b>				0.00		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		(1,311.30)	
12/31/15	409		To record SHWF debit for payment of health insurance per Dec 2015 bank statement.		1,311.30	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.5 Pension Withheld</b>				(1,244.56)		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		(1,798.11)	
					<u>(1,798.11)</u>	<u>(3,042.67)</u>
<b>10012117.6 PAC Withheld</b>				0.00		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		(3.00)	
12/02/15	13060	V	United Steel Workers		3.00	
					<u>0.00</u>	<u>0.00</u>
<b>10012117.9 Union Dues Withheld</b>				0.00		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		(112.94)	
12/02/15	13059	V	United Steel Workers		59.54	
12/16/15	13062	V	United Steel Workers		49.04	
12/30/15	13064	V	United Steel Workers		4.36	
					<u>0.00</u>	<u>0.00</u>
<b>10012119.2 Interfund Payable - DVG</b>				(2,748.00)		
					<u>0.00</u>	<u>(2,748.00)</u>
<b>10012131 EPC Loan - Current</b>				(1,965.74)		
12/31/15	423		To adjust EPC loan liability @ FYE 12/31/2015.		(25,892.35)	
12/01/15	7247	V	Byline Bank		1,965.74	
					<u>(23,926.61)</u>	<u>(25,892.35)</u>
<b>10012132 EPC Loan - Noncurrent</b>				(1,158,264.82)		
12/31/15	423		To adjust EPC loan liability @ FYE 12/31/2015.		25,892.35	
					<u>25,892.35</u>	<u>(1,132,372.47)</u>
<b>10012135 Accrued Salaries and Wages</b>						
					0.00	

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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10012135 Accrued Salaries and Wages (cont.)</b>						
12/31/15	420		To accrue wages & related payroll benefits @ FYE 12/31/2015.		(4,697.21)	
					<u>(4,697.21)</u>	<u>(4,697.21)</u>
<b>10012135.1 Accrued Comp. Absences-Current</b>						
12/31/15	422		To adjust accrued compensated absences @ FYE 12/31/2015.	(11,909.93)	(2,980.82)	
					<u>(2,980.82)</u>	<u>(14,890.75)</u>
<b>10012135.3 Accrued Comp. Absences-Non Current</b>						
12/31/15	422		To adjust accrued compensated absences @ FYE 12/31/2015.	(8,897.27)	(2,900.81)	
					<u>(2,900.81)</u>	<u>(11,798.08)</u>
<b>10012137 Payments in Lieu of Taxes</b>						
12/31/15	419		To adjust PILOT to actual @ FYE 12/31/2015.	(36,190.00)	2,335.32	
12/31/15	A2 S		To record estimated monthly PILOT expense.		(3,290.00)	
					<u>(954.68)</u>	<u>(37,144.68)</u>
<b>10012240 Tenants Prepaid Rent</b>						
12/31/15	413		To record tenants prepaid rent @ FYE 12/31/2015.	0.00	(4,621.72)	
					<u>(4,621.72)</u>	<u>(4,621.72)</u>
<b>10012806 Unrestricted Net Assets</b>						
12/31/15	426		To adjust equity per GASB 34 @ FYE 12/31/2015.	(365,410.54)	(50,914.84)	
					<u>(50,914.84)</u>	<u>(416,325.38)</u>
<b>10012806.1 Invested in Capital Assets</b>						
12/31/15	426		To adjust equity per GASB 34 @ FYE 12/31/2015.	(1,889,474.21)	50,914.84	
					<u>50,914.84</u>	<u>(1,838,559.37)</u>
<b>10012820 HUD Operating Reserve - Memo</b>						
12/31/15	426		To adjust equity per GASB 34 @ FYE 12/31/2015.	(365,410.54)	(46,298.27)	
					<u>(46,298.27)</u>	<u>(411,708.81)</u>
<b>10012820.1 HUD Operating Reserve-Contra</b>						
12/31/15	426		To adjust equity per GASB 34 @ FYE 12/31/2015.	365,410.54	46,298.27	
					<u>46,298.27</u>	<u>411,708.81</u>
<b>10013110 Dwelling Rental</b>						
12/31/15	410		To record charges to tenants per Dec 2015 Statement of Operations.	(518,580.28)	(44,287.93)	
					<u>(44,287.93)</u>	<u>(562,868.21)</u>
<b>10013120 Excess Utilities</b>						
12/31/15	410		To record charges to tenants per Dec 2015 Statement of Operations.	(10,539.88)	(716.74)	
					<u>(716.74)</u>	<u>(11,256.62)</u>
<b>10013401.1 Operating Grants</b>						
			DOCUMENT REDACTED IN COMPLIANCE WITH THE FEDERAL PRIVACY ACT PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED	(73,869.40)		

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10013401.1 Operating Grants (cont.)</b>						
12/31/15	205		501-15 CFP Grant		(37,758.00)	
					<u>(37,758.00)</u>	<u>(111,627.40)</u>
<b>10013401.2 Operating Subsidy</b>				(413,290.00)		
12/31/15	203		Operating Subsidy		(37,471.00)	
					<u>(37,471.00)</u>	<u>(450,761.00)</u>
<b>10013610 Interest Income-Gen. Fund</b>				(1,046.07)		
12/31/15	208		NOW Interest		(0.21)	
12/31/15	209		Sweep Interest		(99.00)	
12/31/15	210		HRA Interest		(0.48)	
12/31/15	211		MM Savings Interest		(4.38)	
					<u>(104.07)</u>	<u>(1,150.14)</u>
<b>10013689 Tenant Income - Cable TV</b>				(41,657.00)		
12/31/15	410		To record charges to tenants per Dec 2015 Statement of Operations.		(3,924.00)	
					<u>(3,924.00)</u>	<u>(45,581.00)</u>
<b>10013690 Tenant Income</b>				(26,825.58)		
12/31/15	410		To record charges to tenants per Dec 2015 Statement of Operations.		(1,292.22)	
12/31/15	412		To close security deposit per Dec 2015 Statement of Operations.		(211.00)	
					<u>(1,503.22)</u>	<u>(28,328.80)</u>
<b>10013690.1 Non-Tenant Income</b>				(2,983.72)		
					<u>0.00</u>	<u>(2,983.72)</u>
<b>10013690.4 Laundry Income</b>				(10,464.91)		
12/31/15	202		Laundry Income		(832.64)	
					<u>(832.64)</u>	<u>(11,297.55)</u>
<b>10013690.6 Fraud Recovery Revenue</b>				(2,002.80)		
12/31/15	202		Restitution - Wisniewski		(203.40)	
					<u>(203.40)</u>	<u>(2,206.20)</u>
<b>10013690.7 Management Fee - DVG</b>				(6,000.00)		
12/31/15	206		Management Fee - DVG		(3,000.00)	
					<u>(3,000.00)</u>	<u>(9,000.00)</u>
<b>10014110 Administrative Salaries</b>				159,981.73		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		19,880.63	
12/31/15	420		To accrue wages & related payroll benefits @ FYE 12/31/2015.		2,595.41	
					<u>22,476.04</u>	<u>182,457.77</u>
<b>10014111 Admin Wage-Contracted</b>						
					<u>17,817.40</u>	

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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014111 Admin Wage-Contracted (cont.)</b>					<u>0.00</u>	<u>17,817.40</u>
<b>10014130 Legal Expense</b>				22,935.59		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(2,306.36)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		<u>3,991.57</u>	
					<u>1,685.21</u>	<u>24,620.80</u>
<b>10014140 Staff Training</b>				1,111.46		
					<u>0.00</u>	<u>1,111.46</u>
<b>10014150 Travel Expense</b>				53.77		
12/31/15	405		To reclassify CK 6733 dated 4/21/15 & CR 195 dated 11/30/15.		(26.42)	
					<u>(26.42)</u>	<u>27.35</u>
<b>10014170 Accounting Fees</b>				9,380.83		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(911.43)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		686.88	
12/07/15	7268	V	H.A.A.S., Inc.		686.88	
					<u>462.33</u>	<u>9,843.16</u>
<b>10014171 Auditing</b>				0.00		
12/07/15	7281		Zenk & Associates, P.C.		8,500.00	
					<u>8,500.00</u>	<u>8,500.00</u>
<b>10014182 Employee Benefits - Admin</b>				80,704.62		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		1,991.79	
12/31/15	420		To accrue wages & related payroll benefits @ FYE 12/31/2015.		198.55	
					<u>2,190.34</u>	<u>82,894.96</u>
<b>10014185 Telephone</b>				18,086.11		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(1,347.01)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		1,414.72	
12/07/15	7258	V	AT & T		626.57	
12/07/15	7259	V	AT & T Mobile		943.42	
12/07/15	7262	V	Charter Business		123.19	
12/15/15	7284	V	AT & T Long Distance		95.29	
					<u>1,856.18</u>	<u>19,942.29</u>
<b>10014190.1 Publications</b>				30.00		
12/07/15	7274		Nan McKay & Associates, Inc.		224.00	
					<u>224.00</u>	<u>254.00</u>
<b>10014190.2 Membership Dues and Fees</b>				1,676.50		
					<u>0.00</u>	<u>1,676.50</u>
<b>10014190.3 Admin Service Contracts</b>				26,725.57		

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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014190.3 Admin Service Contracts (cont.)</b>						
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		133.25	
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(1,096.98)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		924.42	
12/01/15	7254	V	The Nelrod Company		199.00	
12/07/15	7257	V	Applied Imaging		273.49	
12/07/15	7261	V	CDM Mobile Shredding, Inc		45.00	
12/07/15	7275	V	Next IT		423.25	
12/15/15	7293	V	Kushner & Company		50.53	
					<u>951.96</u>	<u>27,677.48</u>
<b>10014190.4 Office Supplies</b>				9,240.66		
12/31/15	408		To record DELUXE BUS SYS debit per Dec 2015 bank statement.		41.02	
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(248.19)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		698.33	
12/07/15	7269	V	Jackpine Business Centers		102.15	
12/07/15	7276		PNC Bank		282.20	
12/07/15	7278	V	Staples		183.96	
					<u>1,059.47</u>	<u>10,300.13</u>
<b>10014190.5 Other Sundry-Misc.</b>				14,623.27		
12/31/15	405		To reclassify CK 6733 dated 4/21/15 & CR 195 dated 11/30/15.		26.42	
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(220.23)	
12/31/15	416		To record miscellaneous debit per Dec 2015 HRA statement.		1.00	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		418.88	
12/07/15	7272	V	McCardel Water Conditioning		25.00	
12/07/15	7276		PNC Bank		130.00	
					<u>381.07</u>	<u>15,004.34</u>
<b>10014220 Rec., Pub., &amp; Other Services</b>				3,951.94		
					<u>0.00</u>	<u>3,951.94</u>
<b>10014221 Resident Employee Stipend</b>				9,462.50		
12/01/15	7248	V	██████████		200.00	
12/01/15	7249		██████████		37.50	
12/01/15	7250	V	██████████		100.00	
12/01/15	7251	V	██████████		200.00	
12/01/15	7252		██████████		200.00	
12/01/15	7253		██████████		100.00	
					<u>837.50</u>	<u>10,300.00</u>
<b>10014230 Contract Costs-Cable &amp; Other</b>				51,441.07		
12/07/15	7262	V	Charter Business		4,822.49	
					<u>4,822.49</u>	<u>56,263.56</u>
<b>10014310 Water &amp; Sewer</b>				48,353.69		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(3,675.79)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		4,553.47	
12/07/15	7263	V	City of Manistee		4,433.59	
					<u>5,311.27</u>	<u>53,664.96</u>

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**Manistee Housing Commission  
General Ledger**

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<b>10014320 Electricity</b>				92,661.80		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(9,057.08)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		8,189.73	
12/07/15	7264	V	Consumers Energy		1,838.20	
					<u>970.85</u>	<u>93,632.65</u>
<b>10014330 Gas</b>				29,718.55		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(4,328.63)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		3,014.54	
12/15/15	7290	V	DTE Energy		2,367.18	
					<u>1,053.09</u>	<u>30,771.64</u>
<b>10014410 Labor, Maintenance</b>				86,041.88		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		10,088.00	
12/31/15	420		To accrue wages & related payroll benefits @ FYE 12/31/2015.		1,768.00	
					<u>11,856.00</u>	<u>97,897.88</u>
<b>10014420 Materials</b>				46,868.40		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(4,524.69)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		4,990.48	
12/07/15	7255	V	Ace Hardware		32.96	
12/07/15	7260	V	Cadillac Plumbing & Heating Supply Co., Inc.		9.00	
12/07/15	7267	V	HD Supply Facilities Mtce		234.98	
12/07/15	7272	V	McCardel Water Conditioning		194.80	
12/07/15	7280	V	Wahr Hardware		158.55	
12/15/15	7286	V	Blarney Castle Fleet Program		137.89	
12/15/15	7291	V	Fastenal Company		1,214.75	
12/15/15	7294	V	Nichols		175.83	
12/15/15	7295	V	Olson Lumber Company		131.68	
12/15/15	7296	V	State Industrial Products		702.30	
					<u>3,458.53</u>	<u>50,326.93</u>
<b>10014430.02 Heating &amp; Cooling Contracts</b>				16,637.13		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(674.63)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		278.68	
12/15/15	7288		Custom Sheet Metal & Heating		184.70	
					<u>(211.25)</u>	<u>16,425.88</u>
<b>10014430.04 Elevator Contracts</b>				14,422.93		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		526.85	
12/07/15	7277	V	Schindler Elevator Corp.		1,152.68	
					<u>1,679.53</u>	<u>16,102.46</u>
<b>10014430.05 Landscape &amp; Grounds Contracts</b>				4,213.00		
					<u>0.00</u>	<u>4,213.00</u>
<b>10014430.06 Unit Turnaround Contracts</b>				20,883.85		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(2,510.00)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		1,370.00	
12/07/15	7265	V	Haglund's Floor Covering		925.00	
					<u>(215.00)</u>	<u>20,668.85</u>

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**Manistee Housing Commission  
General Ledger**

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<b>10014430.07 Electrical Contracts</b>				3,431.55		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		162.10	
12/07/15	7279	V	Top Line Electric		298.70	
					<u>460.80</u>	<u>3,892.35</u>
<b>10014430.08 Plumbing Contracts</b>				8,105.35		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		687.41	
					<u>687.41</u>	<u>8,792.76</u>
<b>10014430.09 Extermination Contracts</b>				6,702.00		
					<u>0.00</u>	<u>6,702.00</u>
<b>10014430.11 Routine Maintenance Contracts</b>				4,751.35		
					<u>0.00</u>	<u>4,751.35</u>
<b>10014430.12 Miscellaneous Contracts</b>				5,708.03		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		3,189.38	
					<u>3,189.38</u>	<u>8,897.41</u>
<b>10014431 Garbage Removal</b>				16,034.68		
12/31/15	415		To reverse accounts payable recorded @ FYE 12/31/2014.		(1,290.84)	
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		1,272.49	
12/15/15	7282	V	Allied Waste Services		1,276.31	
					<u>1,257.96</u>	<u>17,292.64</u>
<b>10014433 Employee Benefits - Maint.</b>				61,978.78		
12/31/15	407		To record MyPay transactions per Dec 2015 bank statement & payroll reports.		715.85	
12/31/15	420		To accrue wages & related payroll benefits @ FYE 12/31/2015.		135.25	
					<u>851.10</u>	<u>62,829.88</u>
<b>10014440 Staff Training-Maintenance</b>				1,298.00		
					<u>0.00</u>	<u>1,298.00</u>
<b>10014441 Staff Travel-Maintenance</b>				1,546.37		
					<u>0.00</u>	<u>1,546.37</u>
<b>10014510 Insurance</b>				74,681.31		
12/07/15	7256	V	AmTrust North America Inc		433.00	
12/31/15	RT2	S	To record monthly insurance write off.		5,859.75	
					<u>6,292.75</u>	<u>80,974.06</u>
<b>10014520 Payment in Lieu of Taxes</b>				36,190.00		
12/31/15	419		To adjust PILOT to actual @ FYE 12/31/2015.		(2,335.32)	
12/31/15	A2	S	To record estimated monthly PILOT expense.		3,290.00	
					<u>954.68</u>	<u>37,144.68</u>
<b>10014540 Employee Benefit Contribution</b>						
					<u>0.00</u>	

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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>10014540 Employee Benefit Contribution (cont.)</b>						
12/31/15	428		To record pension expense per GASB 68.		838.00	
					<u>838.00</u>	<u>838.00</u>
<b>10014550 Compensated Absences</b>						
12/31/15	422		To adjust accrued compensated absences @ FYE 12/31/2015.	0.00	5,881.63	
					<u>5,881.63</u>	<u>5,881.63</u>
<b>10014570 Collection Losses</b>						
12/31/15	414		To record write off of doubtful accounts per board resolution #2015-17 dated 12/16/2015.	19,136.36	10,888.07	
12/31/15	421		To adjust allowance for doubtful accounts @ FYE 12/31/2015.		3,337.84	
					<u>14,225.91</u>	<u>33,362.27</u>
<b>10014580 Interest Expense</b>						
12/01/15	7247	V	Byline Bank	68,676.39	6,185.61	
					<u>6,185.61</u>	<u>74,862.00</u>
<b>10014620.3 Casualty Losses-Contract Costs</b>						
12/31/15	417		To record accounts payable @ FYE 12/31/2015.	0.00	1,955.38	
					<u>1,955.38</u>	<u>1,955.38</u>
<b>10014620.4 Insurance Proceeds</b>						
12/31/15	202		Reimbursement for Truck Damage - Traveler's	0.00	(1,455.38)	
					<u>(1,455.38)</u>	<u>(1,455.38)</u>
<b>10014800 Depreciation - Current Year</b>						
12/31/15	425		To adjust accumulated depreciation @ FYE 12/31/2015.	246,840.00	(6,906.68)	
12/31/15	A3	S	To record estimated monthly depreciation expense.		22,440.00	
					<u>15,533.32</u>	<u>262,373.32</u>
<b>10016010 Prior Year Adj. - Affecting RR</b>						
12/31/15	427		To record initial pension asset as of 12/31/2013 per GASB 68.	(640.00)	(62,077.00)	
					<u>(62,077.00)</u>	<u>(62,717.00)</u>
<b>10017510 Principal Payments - EPC</b>						
12/01/15	7247	V	Byline Bank	19,022.37	1,965.74	
					<u>1,965.74</u>	<u>20,988.11</u>
<b>10017520 Replacement of Equipment</b>						
				14,418.15	0.00	
					<u>0.00</u>	<u>14,418.15</u>
<b>10017540 Betterments and Additions</b>						
				12,160.32	0.00	
					<u>0.00</u>	<u>12,160.32</u>
<b>10017590 Operating Expenditures-Contra</b>						
12/01/15	7247	V	Byline Bank	(45,600.84)	(1,965.74)	
					<u>(1,965.74)</u>	<u>(47,566.58)</u>

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**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>10019996</b>		<b>Actual Unit Months for REAC submission</b>	2,239.00		
12/31/15	RT1	S	To record actual units leased for REAC reporting purposes.		196.00	
					<u>196.00</u>	<u>2,435.00</u>
	<b>10019997</b>		<b>Actual Unit Months - Contra</b>	(2,239.00)		
12/31/15	RT1	S	To record actual units leased for REAC reporting purposes.		(196.00)	
					<u>(196.00)</u>	<u>(2,435.00)</u>
	<b>10019998</b>		<b>Unit Months - Memorandum</b>	2,354.00		
12/31/15	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)		
12/31/15	A1	S	To record unit months for PUM calculation.		(214.00)	
					<u>(214.00)</u>	<u>(2,568.00)</u>
	<b>10113401.1</b>		<b>Operating Grants</b>	(17,473.87)		
					<u>0.00</u>	<u>(17,473.87)</u>
	<b>10113401.3</b>		<b>Capital Grants</b>	(63,261.53)		
					<u>0.00</u>	<u>(63,261.53)</u>
	<b>10114430.12</b>		<b>Miscellaneous Contract Costs</b>	17,473.87		
					<u>0.00</u>	<u>17,473.87</u>
	<b>10114800</b>		<b>Depreciation-Current Year</b>	0.00		
12/31/15	425		To adjust accumulated depreciation @ FYE 12/31/2015.		6,194.94	
					<u>6,194.94</u>	<u>6,194.94</u>
	<b>10123401.1</b>		<b>Operating Grants</b>	(830.00)		
					<u>0.00</u>	<u>(830.00)</u>
	<b>10123401.3</b>		<b>Capital Grants</b>	(1,655.00)		
12/31/15	207		501-12 CFP Grant		(69,772.64)	
12/31/15	418		To accrue 2012 CFP funds @ FYE 12/31/2015.		(4,290.91)	
					<u>(74,063.55)</u>	<u>(75,718.55)</u>
	<b>10124190.3</b>		<b>Administrative Service Contracts</b>	830.00		
					<u>0.00</u>	<u>830.00</u>
	<b>10124800</b>		<b>Depreciation - Current Year</b>	0.00		
12/31/15	425		To adjust accumulated depreciation @ FYE 12/31/2015.		1,419.68	
					<u>1,419.68</u>	<u>1,419.68</u>
	<b>10133401.1</b>		<b>Operating Grants</b>	(4,731.63)		
					<u>0.00</u>	<u>(4,731.63)</u>

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**Manistee Housing Commission  
General Ledger**

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	10133401.3		Capital Grants	(2,213.00)	<u>0.00</u>	<u>(2,213.00)</u>
	10134190.3		Administrative Service Contracts	4,731.63	<u>0.00</u>	<u>4,731.63</u>
	10134800		Depreciation - Current Year	0.00		
12/31/15	425		To adjust accumulated depreciation @ FYE 12/31/2015.		<u>1,978.09</u>	
					<u>1,978.09</u>	<u>1,978.09</u>
	10143401.1		Operating Grants	(24,360.02)		
12/31/15	204		501-14 CFP Grant		<u>(2,035.06)</u>	
					<u>(2,035.06)</u>	<u>(26,395.08)</u>
	10143401.3		Capital Grants	(34,295.18)	<u>0.00</u>	<u>(34,295.18)</u>
	10144110		Administrative Salaries	7,912.68	<u>0.00</u>	<u>7,912.68</u>
	10144172		Consulting	1,950.00	<u>0.00</u>	<u>1,950.00</u>
	10144182		Employee Benefits - Admin	605.32	<u>0.00</u>	<u>605.32</u>
	10144185		Telephone	1,299.85	<u>0.00</u>	<u>1,299.85</u>
	10144190.3		Administrative Service Contracts	12,592.17	<u>0.00</u>	<u>12,592.17</u>
	10144190.5		Other Sundry-Misc.	0.00		
12/15/15	7287		Custer		<u>2,035.06</u>	
					<u>2,035.06</u>	<u>2,035.06</u>
	10144800		Depreciation - Current Year	0.00		
12/31/15	425		To adjust accumulated depreciation @ FYE 12/31/2015.		<u>2,003.65</u>	
					<u>2,003.65</u>	<u>2,003.65</u>
	10153401.1		Operating Grants	(33,332.00)	<u>0.00</u>	<u>(33,332.00)</u>
	10154110		Administrative Salaries	17,537.39	<u>0.00</u>	<u>17,537.39</u>

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**Manistee Housing Commission  
General Ledger**

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	10154182		Employee Benefits - Admin	1,341.61		
					0.00	1,341.61
	10154190.3		Admin Service Contracts	14,453.00		
					0.00	14,453.00
	15111406		Operations	40,000.00		
					0.00	40,000.00
	15111408		Management Improvements	18,668.00		
					0.00	18,668.00
	15111410		Administration	24,000.00		
					0.00	24,000.00
	15111430		A & E Fees	13,717.28		
12/07/15	7271		M.C. Smith Associates		1,100.00	
					1,100.00	14,817.28
	15111430.99		A & E Fees - Soft Costs	2,935.56		
					0.00	2,935.56
	15111450.03		Parking Lot Improvements	3,902.00		
					0.00	3,902.00
	15111460		Dwelling Structures	24,376.93		
12/18/15	7305		Rivertown Contractors, Inc.		42,665.36	
					42,665.36	67,042.29
	15111460.99		Dwelling Structures-Soft Costs	32,813.87		
					0.00	32,813.87
	15111600		CFP Funding	204,179.00		
					0.00	204,179.00
	15111699		CFP Funding - Contra	(204,179.00)		
					0.00	(204,179.00)
	15119800		CFP Cost - Contra	(160,413.64)		
12/07/15	7271		M.C. Smith Associates		(1,100.00)	
12/18/15	7305		Rivertown Contractors, Inc.		(42,665.36)	
					(43,765.36)	(204,179.00)
	15121406		Operations	40,000.00		
					0.00	40,000.00

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General Ledger**

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	<b>15121408</b>		<b>Management Improvements</b>	20,000.00		
					0.00	20,000.00
	<b>15121410</b>		<b>Administration</b>	20,000.00		
					0.00	20,000.00
	<b>15121430</b>		<b>A &amp; E Fees</b>	5,085.00		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		4,290.91	
					4,290.91	9,375.91
	<b>15121430.99</b>		<b>A &amp; E Fees - Soft Costs</b>	3,531.25		
					0.00	3,531.25
	<b>15121460</b>		<b>Dwelling Structures</b>	10,169.62		
12/18/15	7305		Rivertown Contractors, Inc.		69,772.64	
					69,772.64	79,942.26
	<b>15121600</b>		<b>CFP Funding</b>	98,785.87		
12/31/15	207		501-12 CFP Grant		69,772.64	
12/31/15	418		To accrue 2012 CFP funds @ FYE 12/31/2015.		4,290.91	
					74,063.55	172,849.42
	<b>15121699</b>		<b>CFP Funding - Contra</b>	(98,785.87)		
12/31/15	207		501-12 CFP Grant		(69,772.64)	
12/31/15	418		To accrue 2012 CFP funds @ FYE 12/31/2015.		(4,290.91)	
					(74,063.55)	(172,849.42)
	<b>15129800</b>		<b>CFP Cost - Contra</b>	(98,785.87)		
12/31/15	417		To record accounts payable @ FYE 12/31/2015.		(4,290.91)	
12/18/15	7305		Rivertown Contractors, Inc.		(69,772.64)	
					(74,063.55)	(172,849.42)
	<b>15131406</b>		<b>Operations</b>	39,637.40		
					0.00	39,637.40
	<b>15131408</b>		<b>Management Improvements</b>	17,793.00		
					0.00	17,793.00
	<b>15131410</b>		<b>Administration</b>	19,818.70		
					0.00	19,818.70
	<b>15131430</b>		<b>A &amp; E Fees</b>	10,200.00		
					0.00	10,200.00
	<b>15131460.99</b>		<b>Dwelling Structures-Soft Costs</b>	2,207.00		
					0.00	2,207.00

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

**Manistee Housing Commission  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	15131600		CFP Funding	89,656.10	<u>0.00</u>	<u>89,656.10</u>
	15131699		CFP Funding - Contra	(89,656.10)	<u>0.00</u>	<u>(89,656.10)</u>
	15139800		CFP Cost - Contra	(89,656.10)	<u>0.00</u>	<u>(89,656.10)</u>
	15141406		Operations	34,232.00	<u>0.00</u>	<u>34,232.00</u>
12/15/15	7287		15141408 Management Improvements Custer	13,262.02	<u>2,035.06</u> <u>2,035.06</u>	<u>15,297.08</u>
	15141410		Administration	19,018.00	<u>0.00</u>	<u>19,018.00</u>
	15141430.99		A & E Fees - Soft Costs	4,580.00	<u>0.00</u>	<u>4,580.00</u>
	15141460		Dwelling Structures	32,295.18	<u>0.00</u>	<u>32,295.18</u>
12/31/15	204		15141600 CFP Funding 501-14 CFP Grant	103,387.20	<u>2,035.06</u> <u>2,035.06</u>	<u>105,422.26</u>
12/31/15	204		15141699 CFP Funding - Contra 501-14 CFP Grant	(103,387.20)	<u>(2,035.06)</u> <u>(2,035.06)</u>	<u>(105,422.26)</u>
12/15/15	7287		15149800 CFP Cost - Contra Custer	(103,387.20)	<u>(2,035.06)</u> <u>(2,035.06)</u>	<u>(105,422.26)</u>
12/31/15	205		15151406 Operations 501-15 CFP Grant	0.00	<u>37,758.00</u> <u>37,758.00</u>	<u>37,758.00</u>
	15151408		Management Improvements	14,453.00	<u>0.00</u>	<u>14,453.00</u>
	15151410		Administration	18,879.00	<u>0.00</u>	<u>18,879.00</u>

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

**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>15151600 CFP Funding</b>				33,332.00		
12/31/15	205		501-15 CFP Grant		<u>37,758.00</u>	
					<u>37,758.00</u>	<u>71,090.00</u>
<b>15151699 CFP Funding - Contra</b>				(33,332.00)		
12/31/15	205		501-15 CFP Grant		<u>(37,758.00)</u>	
					<u>(37,758.00)</u>	<u>(71,090.00)</u>
<b>15159800 CFP Cost - Contra</b>				(33,332.00)		
12/31/15	205		501-15 CFP Grant		<u>(37,758.00)</u>	
					<u>(37,758.00)</u>	<u>(71,090.00)</u>
Current Profit/(Loss)					<u>128,163.45</u>	
			YTD Profit/(Loss)			<u>(4,616.57)</u>
Number of Transactions			235			
The General Ledger is in balance						<u>0.00</u>

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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

1334  
Page 1

Account Number: 851620  
Statement Ending date: 12/31/15  
Checkbook Name: Public Housing Checking

**General Ledger**

Balance per General Ledger (Account 10011111.2) at 12/01/15	424,795.26
Activity for the month:	
Total Debits (Deposits and Credit Memos)	203,301.02
Total Credits (Checks and Debit Memos)	-210,411.82
Unreconciled General Ledger Balance at 12/31/15	<u>417,684.46</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 12/31/15	<u><u>417,684.46</u></u>

**Bank**

Balance per Bank Statement at 12/31/15	415,634.71
Total Additions (Deposits and Credit Memos in transit)	2,852.42
Total Subtractions (Checks and Debit Memos in transit)	-802.67
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 12/31/15	<u><u>417,684.46</u></u>

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

1334  
Page 1

Statement Beginning date: 12/01/15  
Statement Ending date: 12/31/15  
Checkbook Name: Public Housing Checking

**Statement Summary**

Beginning Balance				436,570.06
Deposits and Credit Memos				
195	11/30/15	10011122	November Cash Receipts	3,199.71
203	12/31/15	10013401.2	Operating Subsidy	37,471.00
204	12/31/15	10143401.1	501-14 CFP Grant	2,035.06
205	12/31/15	10013401.1	501-15 CFP Grant	37,758.00
206	12/31/15	10011129.3	Reimbursement - DVG	3,840.00
207	12/31/15	10123401.3	501-12 CFP Grant	69,772.64
208	12/31/15	10013610	NOW Interest	0.21
209	12/31/15	10013610	Sweep Interest	99.00
202	12/31/15	10011122	December Cash Receipts	49,472.69
			Total	<u>203,648.31</u>

Checks and Debit Memos

406	12/31/15	10011129.3	To record debit memo per Dec 2015 bank statement.	(840.00)
407	12/31/15	10014110	To record MyPay transactions per Dec 2015 bank statement & payr	(29,157.29)
408	12/31/15	10014190.4	To record DELUXE BUS SYS debit per Dec 2015 bank statement.	(41.02)
409	12/31/15	10012117.4	To record SHWF debit for payment of health insurance per Dec 201	(10,124.55)
410	12/31/15	10011122	To record charges to tenants per Dec 2015 Statement of Operations.	(240.00)
430	12/31/15	10011690	To record January checks 7297 & 7303 that cleared the bank in Dec	(8,251.35)
7190	11/01/15	10012114	██████████	(205.00)
7231	11/30/15	10014190.3	AscomNorth	(40.00)
7232	11/30/15	10014185	AT & T Long Distance	(95.29)
7233	11/30/15	10014420	Blarney Castle Fleet Program	(165.39)
7234	11/30/15	10014320	Consumers Energy	(4,981.69)
7235	11/30/15	10014182	District Health Dept #10	(180.00)
7236	11/30/15	10014330	DTE Energy	(550.99)
7237	11/30/15	10014420	Glass Specialties	(46.20)
7238	11/30/15	10014420	HD Supply Facilities Mtce	(2,882.15)
7239	11/30/15	10014130	Mika Meyers Beckett & Jones PLC	(1,273.69)
7240	11/30/15	10012114	██████████	(183.00)
7241	11/30/15	10014182	Principal Financial Group	(1,510.00)
7242	11/30/15	10011122	██████████	(350.00)
7243	11/30/15	10012114	██████████	(227.78)
7244	11/30/15	10014420	State Industrial Products	(615.90)
7245	11/30/15	10014182	Sun Life Financial	(712.32)
7246	11/30/15	10014182	VSP	(269.00)
7247	12/01/15	10012131	Byline Bank	(8,151.35)
7248	12/01/15	10014221	██████████	(200.00)
7249	12/01/15	10014221	██████████	(37.50)
7250	12/01/15	10014221	██████████	(100.00)
7251	12/01/15	10014221	██████████	(200.00)
7252	12/01/15	10014221	██████████	(200.00)
7253	12/01/15	10014221	██████████	(100.00)
7255	12/07/15	10014420	Ace Hardware	(32.96)
7256	12/07/15	10014510	AmTrust North America Inc	(433.00)
7257	12/07/15	10014190.3	Applied Imaging	(273.49)
7258	12/07/15	10014185	AT & T	(626.57)
7259	12/07/15	10014185	AT & T Mobile	(943.42)
7260	12/07/15	10014420	Cadillac Plumbing & Heating Supply Co., Inc.	(9.00)
7261	12/07/15	10014190.3	CDM Mobile Shredding, Inc	(45.00)
7262	12/07/15	10014185	Charter Business	(4,945.68)
7263	12/07/15	10014310	City of Manistee	(4,433.59)
7264	12/07/15	10014320	Consumers Energy	(1,838.20)
7265	12/07/15	10014430.06	Haglund's Floor Covering	(925.00)
7266	12/07/15	10011290	Housing Data Systems	(200.00)
7267	12/07/15	10014420	HD Supply Facilities Mtce	(234.98)
7268	12/07/15	10014170	H.A.A.S., Inc.	(686.88)
7269	12/07/15	10014190.4	Jackpine Business Centers	(102.15)
7270	12/07/15	10011111.4	Manistee Housing Commission	(730.86)
7271	12/07/15	10011400	M.C. Smith Associates	(1,100.00)
7272	12/07/15	10014190.5	McCardel Water Conditioning	(219.80)
7273	12/07/15	10011290	MiDEAL	(180.00)

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PERSONALLY IDENTIFYING INFORMATION OF CURRENT AND PAST PROGRAM PARTICIPANTS REDACTED

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

1334  
Page 2

Statement Beginning date: 12/01/15  
Statement Ending date: 12/31/15  
Checkbook Name: Public Housing Checking

7274	12/07/15	10014190.1	Nan McKay & Associates, Inc.	(224.00)
7275	12/07/15	10014190.3	Next IT	(423.25)
7276	12/07/15	10014190.4	PNC Bank	(412.20)
7277	12/07/15	10014430.04	Schindler Elevator Corp.	(1,152.68)
7278	12/07/15	10014190.4	Staples	(183.96)
7279	12/07/15	10014430.07	Top Line Electric	(298.70)
7280	12/07/15	10014420	Wahr Hardware	(158.55)
7281	12/07/15	10014171	Zenk & Associates, P.C.	(8,500.00)
7282	12/15/15	10014431	Allied Waste Services	(1,276.31)
7284	12/15/15	10014185	AT & T Long Distance	(95.29)
7285	12/15/15	10011122	██████████	(82.00)
7286	12/15/15	10014420	Blarney Castle Fleet Program	(137.89)
7287	12/15/15	10144190.5	Custer	(2,035.06)
7288	12/15/15	10014430.02	Custom Sheet Metal & Heating	(184.70)
7289	12/15/15	10011129	Dale Priester	(1,487.50)
7290	12/15/15	10014330	DTE Energy	(2,367.18)
7291	12/15/15	10014420	Fastenal Company	(1,214.75)
7292	12/15/15	10011122	██████████	(305.00)
7293	12/15/15	10014190.3	Kushner & Company	(50.53)
7294	12/15/15	10014420	Nichols	(175.83)
7295	12/15/15	10014420	Olson Lumber Company	(131.68)
7296	12/15/15	10014420	State Industrial Products	(702.30)
7305	12/18/15	10011400	Rivertown Contractors, Inc.	(112,438.00)
13054	11/04/15	10012117.9	United Steel Workers	(57.86)
13056	11/18/15	10011111.3	West Shore Bank	(142.32)
13057	11/18/15	10012117.9	United Steel Workers	(57.86)
13058	12/02/15	10011111.3	West Shore Bank	(142.32)
13059	12/02/15	10012117.9	United Steel Workers	(59.54)
13060	12/02/15	10012117.6	United Steel Workers	(3.00)
13061	12/16/15	10011111.3	West Shore Bank	(142.32)
13062	12/16/15	10012117.9	United Steel Workers	(49.04)
			Total	<u>(224,583.66)</u>

Ending Balance 415,634.71

**Bank Summary**

Ending Bank Balance 415,634.71

Deposits and Credit Memos in transit  
202      12/31/15      10011122      December Cash Receipts 2,852.42  
Total 2,852.42

Checks and Debit Memos in transit  
6744      04/28/15      10012114      ██████████ 39.00  
6750      04/28/15      10012114      ██████████ 125.00  
6787      05/13/15      10011122      ██████████ 78.00  
7057      09/01/15      10014221      ██████████ 100.00  
7080      09/16/15      10012114      ██████████ 86.07  
7254      12/01/15      10014190.3      The Nelrod Company 199.00  
7283      12/15/15      10012114      ██████████ 29.00  
13063      12/30/15      10011111.3      West Shore Bank 142.24  
13064      12/30/15      10012117.9      United Steel Workers 4.36  
Total (802.67)

Ending Balance 417,684.46

**Book Summary**

G/L account: 10011111.2  
G/L journal: Journal Entry - PH  
G/L period: 12/31/15

Total Adjustments: 0.00

Ending Balance 417,684.46

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**Manistee Housing Commission  
Bank Reconciliation Worksheet**

1334  
Page 3

Statement Beginning date: 12/01/15  
Statement Ending date: 12/31/15  
Checkbook Name: Public Housing Checking

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**Manistee Housing Commission  
Public Housing  
Statement of Income & Expense**

**1 Month Ended      1 Month Ended      12 Months Ended      12 Months Ended  
December 31, 2015    December 31, 2014    December 31, 2015    December 31, 2014**

**Operating Income**

3110 - Dwelling Rental	\$ 44,287.93	\$ 49,278.38	\$ 562,868.21	\$ 600,725.07
3120 - Excess Utilities	716.74	1,033.38	11,256.62	8,873.31
3401.1 - Operating Grants	37,758.00	0.00	111,627.40	40,000.00
3401.2 - Operating Subsidy	37,471.00	35,343.33	450,761.00	426,729.00
3610 - Interest Income-Gen. Fund	104.07	97.02	1,150.14	1,223.62
3689 - Tenant Income - Cable TV	3,924.00	2,049.00	45,581.00	46,636.32
3690 - Tenant Income	1,503.22	1,928.00	28,328.80	41,357.37
3690.1 - Non-Tenant Income	0.00	9,000.00	2,983.72	17,295.29
3690.4 - Laundry Income	832.64	1,450.23	11,297.55	10,667.85
3690.6 - Fraud Recovery Revenue	203.40	199.50	2,206.20	2,350.95
3690.7 - Management Fee - DVG	<u>3,000.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>0.00</u>

<b>Total Operating Income</b>	<u>129,801.00</u>	<u>100,378.84</u>	<u>1,237,060.64</u>	<u>1,195,858.78</u>
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**Operating Expenses**

**Routine Expenses**

4110 - Administrative Salaries	22,476.04	(3,821.47)	182,457.77	142,855.46
4111 - Admin Wage-Contracted	0.00	0.00	17,817.40	0.00
4120 - Compensated Absences	0.00	0.00	0.00	0.00
4130 - Legal Expense	1,685.21	(796.97)	24,620.80	18,521.40
4130.3 - Legal Expense-Restitution	0.00	0.00	0.00	0.00
4140 - Staff Training	0.00	0.00	1,111.46	496.62
4150 - Travel Expense	(26.42)	1,000.00	27.35	720.76
4170 - Accounting Fees	462.33	806.42	9,843.16	9,718.71
4171 - Auditing	8,500.00	8,500.00	8,500.00	8,500.00
4171.1 - Fraud Audit	0.00	0.00	0.00	0.00
4172 - Management Fees	0.00	0.00	0.00	0.00
4182 - Employee Benefits - Admin	2,190.34	3,936.16	82,894.96	58,962.34
4185 - Telephone	1,856.18	(1,751.86)	19,942.29	21,210.28
4190 - Sundry Administration	0.00	0.00	0.00	0.00
4190.1 - Publications	224.00	0.00	254.00	1,574.88
4190.2 - Membership Dues and Fees	0.00	0.00	1,676.50	1,621.50
4190.3 - Admin Service Contracts	951.96	2,946.78	27,677.48	26,090.08
4190.4 - Office Supplies	1,059.47	195.42	10,300.13	8,798.13
4190.5 - Other Sundry-Misc.	381.07	59.25	15,004.34	12,451.77
4190.55 - Computer Repair/Upgrades	0.00	0.00	0.00	0.00
4210 - Tenant Services - Salaries	0.00	0.00	0.00	0.00
4220 - Rec., Pub., & Other Services	0.00	0.00	3,951.94	137.99
4221 - Resident Employee Stipend	837.50	900.00	10,300.00	10,650.00
4222 - Employee Benefits - Tenant Se	0.00	0.00	0.00	0.00
4230 - Contract Costs-Cable & Other	4,822.49	4,396.51	56,263.56	50,667.87
4310 - Water & Sewer	5,311.27	3,643.23	53,664.96	49,352.78
4320 - Electricity	970.85	5,885.83	93,632.65	104,919.19
4330 - Gas	1,053.09	3,678.74	30,771.64	37,588.14
4390 - EPC Savings	0.00	0.00	0.00	0.00
4410 - Labor, Maintenance	11,856.00	6,792.00	97,897.88	97,817.26
4420 - Materials	3,458.53	3,160.91	50,326.93	55,081.16

See Accountants' Compilation Report

**Manistee Housing Commission  
Public Housing  
Statement of Income & Expense**

	1 Month Ended December 31, 2015	1 Month Ended December 31, 2014	12 Months Ended December 31, 2015	12 Months Ended December 31, 2014
4430 - Contract Costs	0.00	0.00	0.00	0.00
4430.02 - Heating & Cooling Contract	(211.25)	(1,172.73)	16,425.88	18,435.64
4430.03 - Snow Removal Contracts	0.00	0.00	0.00	19,053.75
4430.04 - Elevator Contracts	1,679.53	1,116.28	16,102.46	17,384.25
4430.05 - Landscape & Grounds Cont	0.00	0.00	4,213.00	4,031.42
4430.06 - Unit Turnaround Contracts	(215.00)	3,810.00	20,668.85	33,118.13
4430.07 - Electrical Contracts	460.80	160.90	3,892.35	5,695.89
4430.08 - Plumbing Contracts	687.41	0.00	8,792.76	3,913.21
4430.09 - Extermination Contracts	0.00	0.00	6,702.00	1,845.00
4430.11 - Routine Maintenance Contr	0.00	(2,856.75)	4,751.35	4,021.49
4430.12 - Miscellaneous Contracts	3,189.38	453.50	8,897.41	21,878.75
4431 - Garbage Removal	1,257.96	1,274.30	17,292.64	15,697.79
4433 - Employee Benefits - Maint.	851.10	5,517.93	62,829.88	62,425.57
4434 - Employee Benefits-Retirees	0.00	0.00	0.00	300.00
4440 - Staff Training-Maintenance	0.00	0.00	1,298.00	0.00
4441 - Staff Travel-Maintenance	0.00	0.00	1,546.37	0.00
4480 - Security Contract Costs	0.00	0.00	0.00	158.19
4510 - Insurance	6,292.75	6,215.69	80,974.06	71,741.86
4520 - Payment in Lieu of Taxes	954.68	4,858.22	37,144.68	39,178.22
4540 - Employee Benefit Contribution	838.00	0.00	838.00	0.00
4543 - Benefits-Pension	0.00	0.00	0.00	0.00
4550 - Compensated Absences	5,881.63	7,430.15	5,881.63	7,430.15
4570 - Collection Losses	14,225.91	15,596.14	33,362.27	22,745.29
4580 - Interest Expense	6,185.61	6,295.42	74,862.00	76,046.80
4590 - Other General Expense	0.00	0.00	0.00	0.00
<b>Total Routine Expenses</b>	<u>110,148.42</u>	<u>88,230.00</u>	<u>1,205,412.79</u>	<u>1,142,837.72</u>
<b>Non-Routine Expenses</b>				
<b>Casualty Losses-Not Cap.</b>				
4620.3 - Casualty Losses-Contract Co	1,955.38	0.00	1,955.38	0.00
4620.4 - Insurance Proceeds	(1,455.38)	0.00	(1,455.38)	0.00
<b>Total Casualty Losses-Not Cap.</b>	500.00	0.00	500.00	0.00
<b>Total Operating Expenses</b>	<u>110,648.42</u>	<u>88,230.00</u>	<u>1,205,912.79</u>	<u>1,142,837.72</u>
<b>Operating Income (Loss)</b>	<u>19,152.58</u>	<u>12,148.84</u>	<u>31,147.85</u>	<u>53,021.06</u>
<b>Depreciation Expense</b>				
4800 - Depreciation - Current Year	15,533.32	11,803.07	262,373.32	280,863.07
<b>Total Depreciation Expense</b>	15,533.32	11,803.07	262,373.32	280,863.07
<b>Surplus Credits &amp; Charges</b>				
6010 - Prior Year Adj. - Affecting RR	(62,077.00)	0.00	(62,717.00)	(1,213.82)
<b>Total Surplus Credits &amp; Charges</b>	(62,077.00)	0.00	(62,717.00)	(1,213.82)
<b>Capital Expenditures</b>				
7510 - Principal Payments - EPC	1,965.74	1,575.06	20,988.11	16,500.21

See Accountants' Compilation Report

**Manistee Housing Commission  
Public Housing  
Statement of Income & Expense**

	1 Month Ended December 31, 2015	1 Month Ended December 31, 2014	12 Months Ended December 31, 2015	12 Months Ended December 31, 2014
7520 - Replacement of Equipment	0.00	0.00	14,418.15	3,794.50
7530 - Cash Proceeds-Sale of Equipm	0.00	0.00	0.00	0.00
7540 - Betterments and Additions	0.00	0.00	12,160.32	9,558.99
7590 - Operating Expenditures-Contra	<u>(1,965.74)</u>	<u>(1,575.06)</u>	<u>(47,566.58)</u>	<u>(29,853.70)</u>
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	0.00
<b>HUD Net Income (Loss)</b>	<u>\$ 79,263.84</u>	<u>\$ 10,573.78</u>	<u>\$ 46,298.27</u>	<u>\$ 24,381.18</u>
<b>GAAP Net Income (Loss)</b>	<u>\$ 65,696.26</u>	<u>\$ 345.77</u>	<u>\$ (168,508.47)</u>	<u>\$ (226,628.19)</u>

See Accountants' Compilation Report

## FY 2015 Budget Tracking

Total Units: 214	Annual-2015	Monthly	December 2015	2015 YTD Actual
<b>Operating Income</b>				
<b>Rental Income</b>				
3110-Dwelling Rental	\$ 600,000.00	\$ 50,000.00	\$ 44,287.93	\$ 562,868.21
3120-Excess Utilities	\$ 8,000.00	\$ 666.67	\$ 716.74	\$ 11,256.62
<b>Total Rental Income</b>	\$ 608,000.00	\$ 50,666.67	\$ 45,004.67	\$ 574,124.83
<b>Revenues-HUD PHA Grants</b>				
3401.1-Operating Grants	\$ 40,000.00	\$ 3,333.33	\$ 37,758.00	\$ 111,627.40
3401.2-Operating Subsidy	\$ 395,000.00	\$ 32,916.67	\$ 37,471.00	\$ 450,761.00
<b>Total HUD PHA Grants</b>	\$ 435,000.00	\$ 36,250.00	\$ 75,229.00	\$ 562,388.40
<b>Nonrental Income</b>	\$ 106,700.00	\$ 8,891.67	\$ 9,567.33	\$ 100,547.41
<b>Total Operating Income</b>	\$ 1,149,700.00	\$ 95,808.33	\$ 129,801.00	\$ 1,237,060.64
<b>Operating Expenses</b>				
<b>Routine Expenses</b>				
<b>Administration</b>	\$ 343,423.00	\$ 28,618.58	\$ 39,760.18	\$ 339,044.44
Unusual Administration	\$ -	\$ -		\$ 63,083.20
<b>Total Administration</b>	\$ 343,423.00	\$ 28,618.58	\$ 39,760.18	\$ 402,127.64
<b>Tenant Services</b>	\$ 66,605.00	\$ 5,550.42	\$ 5,659.99	\$ 66,563.56
Unusual Tenant Services	\$ -	\$ -	\$ -	\$ 3,951.94
<b>Total Tenant Services</b>	\$ 66,605.00	\$ 5,550.42	\$ 5,659.99	\$ 70,515.50
<b>Utilities</b>	\$ 179,600.00	\$ 14,966.67	\$ 7,335.21	\$ 168,460.15
Unusual Utilities	\$ -	\$ -	\$ -	\$ 9,609.10
<b>Total Utilities</b>	\$ 179,600.00	\$ 14,966.67	\$ 7,335.21	\$ 178,069.25
<b>Ordinary Maintenance &amp; Operations</b>	\$ 337,180.00	\$ 28,098.33	\$ 23,014.46	\$ 287,410.84
Unusual Ordinary Maintenance & Operations	\$ -	\$ -		\$ 34,226.92
<b>Total Ordinary Maintenance &amp; Operations</b>	\$ 337,180.00	\$ 28,098.33	\$ 23,014.46	\$ 321,637.76
<b>Protective Services</b>	\$ 3,500.00	\$ 291.67	\$ -	\$ -
Unusual Protective Services	\$ -	\$ -	\$ -	\$ -
<b>Total Protective Services</b>	\$ 3,500.00	\$ 291.67	\$ -	\$ -
<b>General Expenses</b>	\$ 203,362.00	\$ 16,946.83	\$ 34,378.58	\$ 209,698.60
Unusual General Expenses	\$ -	\$ -		\$ 23,363.84
<b>Total General Expenses</b>	\$ 203,362.00	\$ 16,946.83	\$ 34,378.58	\$ 233,062.44
<b>Total Routine Expense</b>	\$ 1,133,670.00	\$ 94,472.50	\$ 110,148.42	\$ 1,205,412.59
<b>Non-Routine Expenses</b>				
<b>Extraordinary Maintenance</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Casualty Losses</b>	\$ -	\$ -	\$ 500.00	\$ 500.00
<b>Total Non-Routine Expenses</b>	\$ -	\$ -	\$ 500.00	\$ 500.00
<b>Total Operating Expenses</b>	\$ 1,133,670.00	\$ 94,472.50	\$ 110,648.42	\$ 1,205,912.59
		\$ -		
<b>Operating Income (Loss)</b>	\$ 16,030.00	\$ 1,335.83	\$ 19,152.58	\$ 31,148.05
<b>Total Depreciation Expense</b>	\$ -	\$ -	\$ 15,533.32	\$ 262,373.32
<b>Surplus Credits &amp; Charges</b>	\$ -	\$ -	\$ (62,077.00)	\$ (62,717.00)
<b>Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -
<b>HUD Net Income (Loss)</b>	\$ (9,958.00)	\$ (829.83)	\$ 79,263.84	\$ 46,298.47
<b>GAAP Net Income (Loss)</b>	\$ 16,030.00	\$ 1,335.83	\$ 65,696.26	\$ (168,508.27)

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, 2015. 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, 2015**

**ASSETS**

**CURRENT ASSETS**

**Cash**

1111 - Cash - MSHDA \$ 63,599.40

**Total Cash** 63,599.40

**Receivables**

1129.4 - Interfund Receivable - P/H 2,748.00

**Total Receivables** 2,748.00

**Investments**

**Total Investments** 0.00

**Prepaid Expenses & Other Assets**

**Total Prepaid Expenses & Other Assets** 0.00

**Total Current Assets** 66,347.40

**CAPITAL ASSETS**

**Land, Structures & Equipment**

1400.7 - Buildings 364,363.29

1400.98 - Accumulated Depreciation-DVG (75,974.05)

**Total Land, Structures & Equipment** 288,389.24

**TOTAL CAPITAL ASSETS** 288,389.24

**TOTAL ASSETS** \$ 354,736.64

**Manistee Housing Commission  
Domestic Violence Grant  
BALANCE SHEET  
As of December 31, 2015**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Accounts Payable**

2111 - Vendors and Contractors	\$ 250.33
2114 - Tenant Security Deposits	<u>1,166.00</u>
<b>Total Accounts Payable</b>	<b>1,416.33</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** 501,416.33

**Non Current Liabilities**

**Total Non Current Liabilities** 0.00

**Deferred Credits**

2240 - Tenants Prepaid Rent	<u>1,082.00</u>
<b>Total Deferred Credits</b>	<b>1,082.00</b>

**TOTAL LIABILITIES/DEFERRED CREDITS** 502,498.33

**EQUITY**

**Unreserved Fund Balance**

2806 - Unrestricted Net Assets	80,203.07
2806.4 - Invested in Capital Assets-DVG	(211,610.76)
Current Year Profit(Loss)	<u>(16,354.00)</u>
<b>Total Unreserved Fund Balance</b>	<b>(147,761.69)</b>

**TOTAL EQUITY** (147,761.69)

**TOTAL LIABILITIES/EQUITY** \$ 354,736.64

**Manistee Housing Commission  
Domestic Violence Grant  
Statement of Income & Expense  
For the 1 Month and 12 Months Ended December 31, 2015**

	1 Month Ended	12 Months Ended
	<u>December 31, 2015</u>	<u>December 31, 2015</u>
<b>Operating Income</b>		
3110 - Dwelling Rental	1,380.00	9,373.10
3690 - Tenant Income	<u>0.00</u>	<u>1,018.90</u>
<b>Total Operating Income</b>	1,380.00	10,392.00
<b>Operating Expenses</b>		
<b>Administration</b>		
4170 - Accounting Fees	128.54	1,609.98
4172 - Management Fees	<u>3,000.00</u>	<u>9,000.00</u>
<b>Total Administration</b>	3,128.54	10,609.98
<b>Ordinary Maint. &amp; Operation</b>		
4420 - Materials	(1,609.22)	1,493.32
4430.02 - Heating & Cooling Contracts	0.00	265.95
4430.06 - Unit Turnaround Contracts	0.00	1,925.90
4430.08 - Plumbing Contracts	<u>0.00</u>	<u>185.00</u>
<b>Total Ordinary Maint. &amp; Oper.</b>	(1,609.22)	3,870.17
<b>General Expense</b>		
4590 - Other General Expense	<u>896.56</u>	<u>2,409.87</u>
<b>Total General Expense</b>	896.56	2,409.87
<b>Depreciation Expense</b>		
4800 - Depreciation - Current Year	<u>821.35</u>	<u>9,855.98</u>
<b>Total Depreciation Expense</b>	821.35	9,855.98
<b>Capital Expenditures</b>		
<b>Total Capital Expenditures</b>	0.00	0.00
<b>Total Operating Expenses</b>	<u>3,237.23</u>	<u>26,746.00</u>
<b>Net Income/(Loss)</b>	<u>(1,035.88)</u>	<u>(6,498.02)</u>

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
12/08/15	2570	20014590	City of Manistee	67.01	67.01
12/08/15	2571	20014590	DTE Energy	32.82	32.82
12/08/15	2572	20014170	H.A.A.S., Inc.	128.54	128.54
12/08/15	2573	20012119.3	Manistee Housing Commission	840.00	840.00
12/15/15	2574	20014172	Manistee Housing Commission	3,000.00	3,000.00
12/15/15	2575	20014590	DTE Energy	76.25	76.25
12/31/15	MI078	20011111	Checks 2570 - 2575	(4,144.62)	<u>(4,144.62)</u>
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 4,144.62      Total Credits 4,144.62      A/C Hash Total 140095342.300

Number of Transactions      7

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

<b>Date</b>	<b>Reference</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>	<b>Reference Total</b>
12/31/15	111	20011111	December Cash Receipts	1,380.00	
12/31/15	111	20011122	December TAR Collections	(1,380.00)	
				Transaction Balance	<u>0.00</u>
Total Debits	<u>1,380.00</u>	Total Credits	<u>1,380.00</u>	A/C Hash Total	<u>40022233.000</u>
Number of Transactions	2				

Date	Reference	Account	Description	Amount	Reference Total
12/31/15	315	20011122	To record charges to tenants per Dec 2015 Statement of Operations.	1,380.00	
12/31/15	315	20013110	To record charges to tenants per Dec 2015 Statement of Operations.	(1,380.00)	
12/31/15	316	20011122	To record tenants prepaid rent @ FYE 12/31/2015.	1,082.00	
12/31/15	316	20012240	To record tenants prepaid rent @ FYE 12/31/2015.	(1,082.00)	
12/31/15	317	20012111	To reverse accounts payable recorded @ FYE 12/31/2014.	1,979.07	
12/31/15	317	20014170	To reverse accounts payable recorded @ FYE 12/31/2014.	(128.54)	
12/31/15	317	20014420	To reverse accounts payable recorded @ FYE 12/31/2014.	(1,644.20)	
12/31/15	317	20014590	To reverse accounts payable recorded @ FYE 12/31/2014.	(206.33)	
12/31/15	318	20012111	To record accounts payable @ FYE 12/31/2015.	(250.33)	
12/31/15	318	20014170	To record accounts payable @ FYE 12/31/2015.	128.54	
12/31/15	318	20014420	To record accounts payable @ FYE 12/31/2015.	34.98	
12/31/15	318	20014590	To record accounts payable @ FYE 12/31/2015.	86.81	
12/31/15	319	20011400.98	To adjust accumulated depreciation @ FYE 12/31/2015.	(0.02)	
12/31/15	319	20014800	To adjust accumulated depreciation @ FYE 12/31/2015.	0.02	
12/31/15	320	20012806	To adjust equity per GASB 34 @ FYE 12/31/2015.	(9,855.98)	
12/31/15	320	20012806.4	To adjust equity per GASB 34 @ FYE 12/31/2015.	9,855.98	
12/31/15	A1	20011400.98	To record estimated depreciation expense.	(821.33)	
12/31/15	A1	20014800	To record estimated depreciation expense.	821.33	
12/31/15	RT1	20019996	To record units leased.	3.00	
12/31/15	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 15,371.73      Total Credits 15,371.73      A/C Hash Total 400276183.360

Number of Transactions      20

**Manistee Housing Commission  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
<b>20011111 Cash - MSHDA</b>			66,364.02		
12/31/15	111	December Cash Receipts		1,380.00	
12/31/15	MI078	Checks 2570 - 2575		(4,144.62)	
				<u>(2,764.62)</u>	<u>63,599.40</u>
<b>20011122 Tenants Accounts Receivable</b>			(1,082.00)		
12/31/15	111	December TAR Collections		(1,380.00)	
12/31/15	315	To record charges to tenants per Dec 2015 Statement of Operations.		1,380.00	
12/31/15	316	To record tenants prepaid rent @ FYE 12/31/2015.		1,082.00	
				<u>1,082.00</u>	<u>0.00</u>
<b>20011129.4 Interfund Receivable - P/H</b>			2,748.00		
				<u>0.00</u>	<u>2,748.00</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>			(75,152.70)		
12/31/15	319	To adjust accumulated depreciation @ FYE 12/31/2015.		(0.02)	
12/31/15	A1 S	To record estimated depreciation expense.		(821.33)	
				<u>(821.35)</u>	<u>(75,974.05)</u>
<b>20012111 Vendors &amp; Contractors</b>			(1,979.07)		
12/31/15	317	To reverse accounts payable recorded @ FYE 12/31/2014.		1,979.07	
12/31/15	318	To record accounts payable @ FYE 12/31/2015.		(250.33)	
				<u>1,728.74</u>	<u>(250.33)</u>
<b>20012114 Tenant Security Deposits</b>			(1,166.00)		
				<u>0.00</u>	<u>(1,166.00)</u>
<b>20012119.3 Accounts Payable - P/H</b>			0.00		
12/31/15	406	To record debit memo per Dec 2015 bank statement.		(840.00)	
12/08/15	2573	Manistee Housing Commission		840.00	
				<u>0.00</u>	<u>0.00</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>			0.00		
12/31/15	316	To record tenants prepaid rent @ FYE 12/31/2015.		(1,082.00)	
				<u>(1,082.00)</u>	<u>(1,082.00)</u>
<b>20012806 Unrestricted Net Assets</b>			(70,347.09)		
12/31/15	320	To adjust equity per GASB 34 @ FYE 12/31/2015.		(9,855.98)	
				<u>(9,855.98)</u>	<u>(80,203.07)</u>
<b>20012806.4 Invested in Capital Assets-DVG</b>			201,754.78		
12/31/15	320	To adjust equity per GASB 34 @ FYE 12/31/2015.		9,855.98	

**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>20012806.4 Invested in Capital Assets-DVG (cont.)</b>					<u>9,855.98</u>	<u>211,610.76</u>
<b>20013110 Dwelling Rental</b>				(7,993.10)		
12/31/15	315		To record charges to tenants per Dec 2015 Statement of Operations.		(1,380.00)	
					<u>(1,380.00)</u>	<u>(9,373.10)</u>
<b>20013690 Tenant Income</b>				(1,018.90)		
					<u>0.00</u>	<u>(1,018.90)</u>
<b>20014170 Accounting Fees</b>				1,481.44		
12/31/15	317		To reverse accounts payable recorded @ FYE 12/31/2014.		(128.54)	
12/31/15	318		To record accounts payable @ FYE 12/31/2015.		128.54	
12/08/15	2572	V	H.A.A.S., Inc.		128.54	
					<u>128.54</u>	<u>1,609.98</u>
<b>20014172 Management Fees</b>				6,000.00		
12/15/15	2574		Manistee Housing Commission		3,000.00	
					<u>3,000.00</u>	<u>9,000.00</u>
<b>20014420 Materials</b>				3,102.54		
12/31/15	317		To reverse accounts payable recorded @ FYE 12/31/2014.		(1,644.20)	
12/31/15	318		To record accounts payable @ FYE 12/31/2015.		34.98	
					<u>(1,609.22)</u>	<u>1,493.32</u>
<b>20014430.02 Heating &amp; Cooling Contracts</b>				265.95		
					<u>0.00</u>	<u>265.95</u>
<b>20014430.06 Unit Turnaround Contracts</b>				1,925.90		
					<u>0.00</u>	<u>1,925.90</u>
<b>20014430.08 Plumbing Contracts</b>				185.00		
					<u>0.00</u>	<u>185.00</u>
<b>20014590 General Expense</b>				1,513.31		
12/31/15	317		To reverse accounts payable recorded @ FYE 12/31/2014.		(206.33)	
12/31/15	318		To record accounts payable @ FYE 12/31/2015.		86.81	
12/31/15	406		To record debit memo per Dec 2015 bank statement.		840.00	
12/08/15	2570		City of Manistee		67.01	
12/08/15	2571		DTE Energy		32.82	
12/15/15	2575		DTE Energy		76.25	
					<u>896.56</u>	<u>2,409.87</u>
<b>20014800 Depreciation - Current Year</b>				9,034.63		
12/31/15	319		To adjust accumulated depreciation @ FYE 12/31/2015.		0.02	
12/31/15	A1	S	To record estimated depreciation expense.		821.33	
					<u>821.35</u>	<u>9,855.98</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>20019996 Actual Unit Months for REAC Submission</b>				31.00		
12/31/15	RT1	S	To record units leased.		3.00	
					<u>3.00</u>	<u>34.00</u>
<b>20019997 Actual Unit Months - Contra</b>				(31.00)		
12/31/15	RT1	S	To record units leased.		(3.00)	
					<u>(3.00)</u>	<u>(34.00)</u>
Current Profit/(Loss)						<u>(1,857.23)</u>
			YTD Profit/(Loss)			<u>(16,354.00)</u>
Number of Transactions			31			
The General Ledger is in balance						<u>0.00</u>

**Manistee Housing Commission  
Bank Reconciliation Transmittal**

1334  
Page 1

Account Number:  
Statement Ending date: 12/31/15  
Checkbook Name: DVG Checking

**General Ledger**

Balance per General Ledger (Account 20011111) at 12/01/15	66,364.02
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,380.00
Total Credits (Checks and Debit Memos)	<u>-4,144.62</u>
Unreconciled General Ledger Balance at 12/31/15	<u>63,599.40</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 12/31/15	<u><u>63,599.40</u></u>

**Bank**

Balance per Bank Statement at 12/31/15	62,651.40
Total Additions (Deposits and Credit Memos in transit)	948.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 12/31/15	<u><u>63,599.40</u></u>

**Manistee Housing Commission  
Bank Reconciliation Worksheet**

Statement Beginning date: 12/01/15  
Statement Ending date: 12/31/15  
Checkbook Name: DVG Checking

**Statement Summary**

Beginning Balance				66,088.02
Deposits and Credit Memos				
110	11/30/15	20011122	November Cash Receipts	650.00
111	12/31/15	20011122	December Cash Receipts	432.00
			Total	<u>1,082.00</u>
Checks and Debit Memos				
2564	11/04/15	20014430.06	Macs Cleaning Service	(374.00)
2570	12/08/15	20014590	City of Manistee	(67.01)
2571	12/08/15	20014590	DTE Energy	(32.82)
2572	12/08/15	20014170	H.A.A.S., Inc.	(128.54)
2573	12/08/15	20012119.3	Manistee Housing Commission	(840.00)
2574	12/15/15	20014172	Manistee Housing Commission	(3,000.00)
2575	12/15/15	20014590	DTE Energy	(76.25)
			Total	<u>(4,518.62)</u>
Ending Balance				<u><u>62,651.40</u></u>

**Bank Summary**

Ending Bank Balance				62,651.40
Deposits and Credit Memos in transit				
111	12/31/15	20011122	December Cash Receipts	298.00
111	12/31/15	20011122	December Cash Receipts	650.00
			Total	<u>948.00</u>
Ending Balance				<u><u>63,599.40</u></u>

**Book Summary**

G/L account: 20011111  
G/L journal: Journal Entry - DVG  
G/L period: 12/31/15

Total Adjustments: 0.00

Ending Balance 63,599.40

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**Discussion Notes Concerning Items of New Business**

**Commission Meeting:** March 22, 2016  
Clinton McKinven-Copus, Executive Director

**General Information**

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

Micro-Purchases (purchases of less than \$2,000)				
Authorization Required: Executive Director				
Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Competitive Proposal (purchases greater than \$100,000)				
Authorization Required: Executive Director & Board of Commissioners				
Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Small Purchases (purchases greater than \$2,000 and under \$100,000)				
Authorization Required: Executive Director				
Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

**Resolution 2016-07: Authorization to Trade-in 2006 F250 Utility Truck and Replace with 2016 Model.**



**SNAPSHOT:** The current Ford F250, a 2006 model year acquired in 2005, with a snowplow and utility/storage bin replacement for the truck box, has reached the point of costly extraordinary maintenance in order to keep it operational. CMHC can lease a new 2016 Ford F250, equipped with a snowplow and a normal truck bed costing less for the remainder of this fiscal year than investing the estimated amount needed to replace the transmission.



**DISCUSSION:**

Background information on the 2006 Ford F250:

- Model year: 2006
- Add-ons include
  - Snowplow
  - Utility/storage locking bin truck bed replacement
- Current mileage: 28,889
- Repair Costs
  - 2015                   \$1,817.70
  - 2016 YTD           \$2,043.42
  - 2016 Est.           \$4,474.00 [with a potential estimated \$3,000.00 extra depending on is discovered during transmission replacement]
- Financing/Ownership: CMHC used capital funds to purchase in single payment in 2005

Background information on the 2016 Ford F250:

- Model year: 2015
- Add-ons include
  - Snowplow
- Current mileage: N/A
- Acquisition Costs
  - Purchase Price:                   \$33,490.54
  - Trade-in Allowance               -\$ 8,474.00
  - Balance to be financed           \$25,035.54
- Financing Information
  - Municipal Lease through Ford Credit Municipal Finance
  - Lease term is 60 months with a \$1.00 buyout at end of term
  - APR is 5.95%
  - Monthly payment: \$481.03

1 Our Financial Analyst, Monica Otis, has prepared an impact review of the acquisition on the 2016 Fiscal  
2 Year Operating Budget; it is Attachment B to the Resolution. Whether we choose to repair the 2006  
3 F250 or to acquire the 2016 F250, the impact on the 2016 Operating Budget will be about the same.

4

5 Recommendation:

6 It is the recommendation of the Executive Director that the Commissioners adopt Resolution 2016-07.

7

8



Phone: (231) 723-6201  
Fax: (231) 723-8900  
TDD/TTY: (800) 545-1833, ext. 870  
[manisteehousing@manisteehousing.com](mailto:manisteehousing@manisteehousing.com)

**Resolution 2016-06**  
**Authorization to Trade-in 2006 F250 and Replace with a 2016 Model**

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

**WHEREAS** the 2006 Ford F250 utility truck, purchased and placed in operation in 2005 has required excessive repair and maintenance, costing CMHC \$1,817.70 in 2015 and \$2,043.42 to date in 2016, and

**WHEREAS**, said vehicle requires the replacement of the transmission system, with a base estimate of \$4,474.00 with a potential of an additional estimated \$3,000.00 in repair, and

**WHEREAS**, given the age and use of the vehicle additional extraordinary repair expenses are anticipated, and

**WHEREAS**, the cost of purchasing a replacement vehicle of the same model equipped with a snowplow, but not a utility cabinet truck bed replacement through the Michigan Vehicle Pool for municipalities is \$33,490.54, minus trade in allowance of \$8,455.00 for the current F250 and financing the balance of \$25,035.54 through Ford Credit Municipal Finance at 5.95% for 60 months equates a monthly payment of \$481.03, and

**WHEREAS**, the cost of financing a new vehicle for the remainder of fiscal year 2016 is \$4,329.27 compared to the estimated cost of repair of the current vehicle is \$4,474.00;

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

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the City of Manistee Housing Commission Board of Commissioners authorizes

- The trade-in of the 2006 Ford F250 to Manistee Ford in the amount of \$8,455.00
- The purchase of a new 2016 Ford F250 with snowplow through the Michigan Municipal Pool [via Manistee Ford] in the amount of \$33,490.54
- The financing of the balance of the purchase price [purchase price less trade-in allowance] in the amount of \$25,035.54, through a lease at 5.95% APR for a 60-month term, with a \$1.00 buyout at the end of the term, through Ford Municipal Credit
- The Executive Director or the President of the Board to execute all required documents to execute the transaction

**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 22<sup>nd</sup> day of March 2016.

\_\_\_\_\_  
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 22<sup>nd</sup> day of March 2016.

\_\_\_\_\_  
Clinton McKinven-Copus, Executive Director

**Resolution 2016-07 Attachment A**

March 10, 2016

Rob Pepera  
 Manistee Ford  
 robpepera@yahoo.com

**RE: City of Manistee, MI, Revised Quote #84691A**

Ford Credit Municipal Finance is pleased to present the following financing options for your review and consideration.

Option	Quantity	Description				Price
	1	2016 Ford F250 w Plow minus Trade-In				\$33,490.54
	Total Amount Financed*	Number of Payments	Payment Timing	APR	Payment Factor	Payment Amount
A	\$25,035.54	60	Monthly in Advance	5.95%	0.019214	\$481.03
B	\$25,035.54	5	Annual in Advance	6.45%	0.225749	\$5,651.75

\*\$545.00 underwriting fee included

**EXPIRATION DATE:** 06/30/2016

This quotation, until credit approved, is not a commitment by Ford Credit Municipal Finance. It has been prepared assuming that the lease qualifies for Federal Income Tax Exempt Status for Ford Credit Company LLC under Section 103 of the IRS Code. Financing is subject to credit review and approval of acceptable documentation by Ford Credit Municipal Finance.

**Ford Credit Municipal Finance Program**

- There is no security deposit, no prepayment penalty, and no mileage penalty.
- At inception, the new equipment title/registration indicates the municipality as Registered Owner, with Ford Motor Credit Company LLC as first lien holder.
- At term end, the municipality buys the equipment for \$1.

Thank you for allowing Ford Credit Municipal Finance the opportunity to provide this quotation. If you have any questions regarding the option presented, need additional options, or would like to proceed with the approval process, please contact me at (800) 241-4199, option 1.

Sincerely,

*Janet Doty*

Janet Doty  
 Marketing Coordinator  
 jdoty@ford.com



We look forward to assisting you as we have other customers.

*"I purchase Fords through Ford Credit as an easy alternative to conventional financing. Good product, good rate, easy process, great support staff." J.J. Randall – Frankfort Park District, IL 02/27/2015*

Ford Motor Credit Company ("FMCC") is providing the information contained in this document for discussion purposes only in connection with a proposed arm's length commercial leasing transaction between you and FMCC. FMCC is acting for its own interest and has financial and other interests that differ from yours. FMCC is not acting as a municipal advisor or financial advisor to you, and has no fiduciary duty to you. The information provided in this document is not intended to be and should not be construed as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 and the municipal advisor rules of the SEC. FMCC is not recommending that you take an action and you should discuss any actions with your own advisors as you deem appropriate.

FY 2016 Budget		CURRENT	WITH TRUCK
as prepared by bookkeeper			
		2016 Annual	2016 Annual
<b>Total Units: 214</b>			
<b>Total Operating Income</b>		<b>\$1,177,480</b>	<b>\$1,177,480</b>
<b>Operating Expenses</b>			
<b>Routine Expenses</b>			
<b>Total Administration</b>		\$344,793	\$344,793
<b>Total Tenant Services</b>		\$72,400	\$72,400
<b>Total Utilities</b>		\$179,600	\$179,600
<b>Ordinary Maint. &amp; Operation</b>			
4400-New Truck Lease		\$0	\$4,329
<b>Total Ordinary Maintenance &amp; Operations</b>		\$357,370	\$361,699
<b>Total Protective Services</b>		\$3,500	\$3,500
<b>Total General Expenses</b>		\$207,378	\$207,378
<b>Total Routine Expense</b>		<b>\$1,165,041</b>	<b>\$1,169,370</b>
<b>Non-Routine Expenses</b>			
<b>Total Non-Routine Expenses</b>		\$0	\$0
<b>Total Operating Expenses</b>		<b>\$1,165,041</b>	<b>\$1,169,370</b>
<b>Operating Income (Loss)</b>		<b>\$12,439</b>	<b>\$8,110</b>
<b>Depreciation Expenses</b>			
4800-Depreciation-Current Year		\$0	\$0
<b>Total Depreciation Expense</b>		\$0	\$0
<b>Surplus Credits &amp; Charges</b>			
6010-Prior Year Adj.-Affecting RR		\$0	\$0
<b>Total Surplus Credits &amp; Charges</b>		\$0	\$0
<b>Capital Expenditures</b>			
7510-Principal Payments-EPC		\$25,892	\$25,892
7520-Replacement of Equipment		\$5,000	\$5,000
7540-Betterments and Additions		\$0	\$0
7590-Operating Expenditures-Contra		(\$30,892)	(\$30,892)
<b>Total Capital Expenditures</b>		\$0	\$0
<b>HUD Net Income (Loss)</b>		<b>(\$18,453)</b>	<b>(\$22,782)</b>
<b>GAAP Net Income (Loss)</b>		<b>\$12,439</b>	<b>\$8,110</b>

Resolution 2016-07  
Attachment B

\*Truck Lease @\$481 4/1/16

## Key Performance Indicators

Reporting Month: March 22, 2016

### Occupancy

As of March 15, 2016	Total Units	Total Occupied	Occupancy Rate	Total Rentable Units	Rentable Occupied	Occupancy Rate
<b>HA Wide</b>	<b>220</b>	<b>197</b>	<b>90%</b>	<b>214</b>	<b>197</b>	<b>92%</b>
Century Terrace	120	106	88%	119	106	89%
Harborview	52	45	87%	48	45	94%
Scattered Sites	48	46	96%	47	46	98%

### Vacant Unit Turn Around Time 01/01—03/15 2012-2016

As of March 15, 2016	Total Units Turned	Maintenance Turn Days	Maintenance Turn Days Average	Lease-up Days	Lease-up Days Average	Vacancy Days Total	Vacancy Days Average	Capital Fund Days
2016	22.00	199.00	9.05	1,652.00	75.09	1,871.00	85.05	0.00
2015	75.00	1,133.00	15.11	1,820.00	24.27	2,973.00	39.65	0.00
2014	27.00	356.00	10.33	65.00	2.41	421.00	12.74	77.00
2013	25.00	131.00	3.76	49.00	1.96	185.00	5.92	0.00
2012	32.00	1,106.00	34.56	285.00	8.91	1,399.00	43.72	0.00
Total	181.00	2,925.00	72.81	3,871.00	112.64	6,849.00	187.08	77.00
<b>5-Year Average</b>	<b>36.20</b>	<b>585.00</b>	<b>14.56</b>	<b>774.20</b>	<b>22.53</b>	<b>1,369.80</b>	<b>37.42</b>	<b>15.40</b>

**Area Market Analysis Report**  
**Information Accurate as of 03/11/2016**

Property Name	Property Address	Property Management Company	Type of Subsidized Housing	Total Number of Units	Total Occupied	Occupancy Rate
Reitz Park	90 Park Ave, Manistee	KMG Prestige		48	44	92%
Cherry Hill	575 Ramsdell RD, Manistee	KMG Prestige	Rural Development	48	43	90%
Horizon Pointe	305 Care Center Dr. Manistee	KMG Prestige		49	47	96%
K & A Rentals		K & A Rentals		30	27	90%
Lakeview Apartments	1100 Cherry Rd Manistee	Wellspring Lutheran Services		40	38	95%
Manistee Place	301 5th Ave Manistee	Woda Group	USDA	46	42	91%

The average area occupancy rate, as determined by our market analysis, is 92%. CMHC's occupancy rate for all rentable units is on par with the area average at 92%.

The following activity log provides information concerning the outreach activity of staff to seek out eligible families for tenancy at CMHC.

**Marketing Activity Record**  
**Information Accurate as of 03/11/2016**

Date	Activity Description	Name of CMHC Staff Performing the Activity	Outcomes
8/26-8/28/2015	Calls to Wait List Applicants	Heather	Was able to get information to process applications
8/30-9/04/2015	Calls and Letters to Waitlist Applicants	Heather	Was able to get information to process applications also to find out if they were still interested
9/08-09/11/2015	Created Flyers & Marketing Tools/Called Applicants	Heather	
9/15/2015	Handed out Flyers at United Way/Salvation Army/ Senior Center/ Reached out to Sharron at HSCB	Heather	I was able to leave flyers at each location. At the United Way, they said that they receive inquiries about housing on a daily basis, and she was excited to receive our information.

9/16/2015	Handed out Flyers at Centra Wellness (both locations) DHS and Five Cap	Heather	Locations are going to post the flyers for us. DHS was under the impression that we were not based on income and will be telling their clients about our openings.
9/17/2015	Worked on updating websites	Heather	The public will have accurate information
9/22/2015	Stair Case youth services	Heather	Left a message about our services.
9/24/2015	Called the waiting list	Heather	Was able to get prospects to bring in information
9/24/2015	Spoke with Rita at Staircase youth services	Heather	Rita is stopping by for information, has clients in need
10/6/2015	HSCB Meeting	Heather	Collaborate with other agencies
10/12/2015	Called waiting list	Heather	
10/13/2015	Called waiting list, sent brochure off to print	Heather	
10/14/2015	Called waiting list, visited staircase youth services, Centra Wellness Catholic Human Services, DHS	Heather	
10/19/2015	Called the waiting list	Heather	
	Spoke with Goodwill Industries about our open one bedrooms	Heather	
10/20/2015	Created a Craigslist ad and account	Heather	Received emails
10/21/2015	Placed fliers around town, reached out to Dial-a-ride	Heather	
10/22/2015	Brochures at Dial-A-Ride	Heather	
11/3/2015	HSCB Meeting	Heather	
11/5/2015	COC Meeting	Heather	
11/25/2015	Brochures at VFW for Salvation Army Thanksgiving	Heather	
12/1/2015	HSCB Meeting	Heather	Collaborate with other agencies
12/1/2015	Sent email to Goodwill TC homeless team	Heather	
12/4/2015	Mailed flyers to local shelters and churches	Heather	
12/4/2015	COC Meeting	Heather	Collaborate with other agencies
12/8/2016	Created Flyers	Heather	

12/10/2015	Handed out Flyers	Heather	
1/5/2016	HSCB Meeting	Heather	Collaborate with other agencies
1/7/2016	COC Meeting	Heather and Lindsay	Collaborate with other agencies
1/8/2016	Called Waiting List	Heather	
1/11/2016	Sent out Flyers to organizations	Heather	
1/11/2016	Called Waiting List	Heather	
1/19/2016	Called Waiting List	Heather	
1/22/2016	Called Waiting List	Heather	
1/29/2016	Shopped other apartments	Heather	
1/29/2016	Market Survey	Heather	Found out Vacancies at other complexes
2/2/2016	HSCB Meeting	Heather	Collaborate with other agencies
2/2/2016	Craigslist Ad	Heather	Phone Calls
2/5/2016	Called Waiting List	Heather	
2/9/2016	Called Waiting List	Heather	
2/17/2016	Spoke with Michigan works about doing a housing fair	Heather	Presenting it at her staff meeting to see if we can get approval
2/26/2016	updated craigslist ads	Heather	
2/29/2016	Called WSCC	Heather	Left Message
2/29/2016	Called the waiting list	Heather	
3/1/2016	HSCB Meeting	Heather	Collaborate with other agencies
3/1/2016	Sent Questionnaire to HSCB and COC	Heather	Received feedback
3/3/2016	COC Meeting	Heather and Lindsay	Collaborate with other agencies
3/3/2016	Spoke with WSCC	Heather	Was able to speak with someone at the local community college and we are setting up a booth with our information for students on March 15/16
3/9/2016	Met with MIWorks	Heather	Presenting to a group about CMHC 4/5

## Financial

***Important Note:***

The charts below provide a quick summary; please refer to the full financial documents included in the packet for detailed information.

RESERVES—December 31, 2015 [Fiscal Year End Report]			
Min. Months Required	Amount Required	Actual Months	Actual Amount
6 Months	\$540,000	5.14	\$462,623.65
CMHC Reserves are 86% of Required amount			

KEY FINANCIAL INDICATORS—December 31, 2015 [One Month]					
Rent Roll	Rent Collected	Total Income	Total Expense	Capital Expense	Profit/(Loss)
\$43,981.00	\$44,287.93	\$129,801.00	\$110,648.42	\$1,965.74	\$79,263.84

## General Information

*No additional information.*