

CITY OF MANISTEE HOUSING COMMISSION

Tuesday, July 22, 2014

Community Room—Harborview

4:00 P.M.

AGENDA

1. Call to Order/Roll Call
2. Public Comments on Agenda Related Items
3. *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.*
4. Consent Agenda
 - None
5. Amendments to Agenda
6. Approval of Minutes
 - Regular Meeting Minutes, June 24, 2014
7. Old Business
 - None
8. New Business
 - Resolution 2014-10 Smoke Free Property Policy
 - Resolution 2014-11 Policy on Banning Individuals from CMHC Property
 - Resolution 2014-12 Write Off of Doubtful Accounts
9. Report of the Executive Director
 - Key Performance Indicators
 - Discussion Notes
10. Other Staff Reports
 - None
11. Committee Reports
 - None
12. Finances
 - June 2014 Financial Statements
13. Communications
 - None received

14. **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.

15. **Commissioner Report/Comment**

16. **Adjournment**

UPCOMING MEETINGS:

Date/Time	Location	Purpose
Tuesday July 22, 2014 4:00 PM	Community Room Harborview Apartments	Regular Meeting
Tuesday August 12, 2014 4:00 PM	Conference Room CMHC Office	Work Session
Tuesday September 2, 2014 4:00 PM	Community Room Harborview Apartments	Regular Meeting (rescheduled August 26 meeting)
Tuesday September 23, 2014 4:00 PM	Community Room Harborview Apartments	Regular Meeting

CITY OF MANISTEE HOUSING COMMISSION
Meeting Minutes
Regular Meeting

Meeting Start Time:

Roll Call:

<u>Commissioner</u>	<u>Present</u>	<u>Absent Excused</u>	<u>Absent Non-Excused</u>
Dale Priester	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cheryl Stephison	<input type="checkbox"/>	<input checked="" type="checkbox"/> Resigned	<input type="checkbox"/>

Housing Commission Staff Present:

- Clinton McKinven-Copus, Executive Director/Commission Secretary
- Monica Otis, Accountant

Others Present:

- None

Amendments to the Agenda:

- Notice of Resignation from Commissioner Stephison under New Business.

Approval of Minutes: April 22, 2014

Motion: Donna Korzeniewski
Second: Elbert Purdom
Approval: All members present voted in favor

Old Business:

- There was no Old Business to discuss at this meeting

City of Manistee Housing Commission Minutes

Meeting Date: [Insert Date]

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Page 1 of 4

1
2 New Business:
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4 *Resolution 2014-07: Change of Meeting Date for August 2014*

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6 Motion: Elbert Purdom
7 Second: Donna Korzeniewski
8 Approval: All members present voted in favor

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10 Notes: Meeting changed to Tuesday, September 2, 2014.

11
12 *Resolution 2014-08: Energy Conservation Policy*

13
14 Motion: Donna Korzeniewski
15 Second: Elbert Purdom
16 Approval: All members present voted in favor

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18 Notes: Air Conditioners need to be Energy Star as of the date of installation. Current Air Conditioners must
19 be new within the last 5 years. Open windows in the winter with a visual will be charged a heating fee per
20 day. The amount of Utility Usage is estimated and reviewed yearly by Siemens. No above ground
21 swimming pools in family units except baby pools. Energy Star AC is \$20.00 per month for 12 months, Non-
22 Energy Star is \$30.00 per month for 12 months. Open Windows in Heating Season is \$5.00 per day and
23 Excess Appliances are \$5.00 per month.

24
25 *Resolution 2014-09: Errata and Correction Policy*

26 Motion: Elbert Purdom
27 Second: Donna Korzeniewski
28 Approval: All members present voted in favor

29
30 Notes: Policy provides for the correction of errata in official documents.

31
32 *The Commissioners reviewed the following items: no action was taken.*

- 33 • Smoke Free Policy
 - 34 ○ Adoption of the Policy would be at the July Meeting and be effective January 1, 2015.
- 35 • Admissions and Continued Occupancy Policy Updates
 - 36 ○ Chapter 1 Overview of the Program and Plan
 - 37 ○ Chapter 2 Fair Housing and Equal Opportunity
 - 38 ○ Chapter 4 Eligibility

39
40 Executive Director's Report:
41

- Key Performance Indicators – We need a Codification System for policies for better access. 23 Units have been turned. We have 98% occupancy with a total of 13.61 days out of 20 days allowed.
- Financial Indicators – We now have 3.75 months in reserve as of April. Board members wondered why our Unemployment Tax Rates were so high. Due to past layoffs the Housing Commission owes the Unemployment Bureau higher than normal rates until we have rebalanced from those layoffs.

Finances:

April 2014 Financial Statements

Motion: Donna Korzeniewski

Second: Elbert Purdom

Approval: All members present voted in favor of placing the documents on file

May 2014 Financial Statements

Motion: Donna Korzeniewski

Second: Elbert Purdom

Approval: All members present voted in favor of placing the documents on file

Notes: There was a profit of \$22,000.00 for May. There was a reduction of salaries due to the CFP draw down.

Communications:

- City of Manistee Clerk
 - Executed (June 17, 2014) Updated Bylaws
We were already following these Updated Bylaws, but now we are legally approved by the City Council.
 - Revised (June 17, 2014) City Ordinance 270, Housing Commission
This was to bring the City Ordinance into compliance with state law.

Public Comment:

There were 10 people from the public present at the meeting including from the newspaper. Items discussed during public comment included:

- Return of resident computers and Century Terrace and Harborview to service
 - Information was provided that these computers would be returned to service upon completion of the investigation of the Port City Resident Council
- Replacement of rotting wood boxes in the gardens
 - There are no funds to replace these garden boxes originally installed as part of the ROSS grants
- A suggestion to save on heating by fixing the windows at Harborview
- A question on how to obtain a copy of updated bylaws

City of Manistee Housing Commission Minutes

Meeting Date: [Insert Date]

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Page 3 of 4

- 1 ○ Updated bylaws are available on the City website and by request at the Housing Commission
- 2 office
- 3 • A question as to why names are redacted on some documents made available to the public
- 4 ○ Information was provided that this was due to federal privacy laws
- 5 • A concern that the new thermostats installed are not functioning properly
- 6 ○ Information was provided that the thermostats are functioning as designed and determined
- 7 by the Energy Performance Contract
- 8 • Request for an explanation as to why the AC Charge is spread out over a year
- 9 ○ Information was provided explaining that this makes payment of the cost easier on those
- 10 residents affected.

11

12 Commissioner Report/Comments:

13

14 There were no Commissioner Reports or Comments.

15

16 **Meeting Adjourned**

17 Motion: Doug Parkes

18 Second: Donna Korzeniewski

19 Approval: All members present voted in favor

20

21 Time: 5:01 p.m.

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28 Dale Priester

29 President

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

Key Performance Indicators

Reporting Month: July 22, 2014

Occupancy

Occupancy: As Of July 14, 2014

Property	Total Units	Total Occupied	Occupancy Rate
HA Wide	218¹	211	97%
Century Terrace	119	118	99%
Harborview	48	48	100%
Scattered Sites	47	45	96%

¹Represents total number of public housing units managed and used in calculating occupancy by HUD. The CMHC has 214 public housing units available to rent and 4 public housing units designated by HUD for the management offices.

²Represents occupancy rate using formula of

$$\text{Total Occupied Units} / \text{Total Units (218)} = \text{Occupancy Rate}$$

Vacant Unit Turnaround Time:

Total units from January 1— As Of July 14, 2014: 24

	Maintenance Turn	Lease-Up	Vacancy Days
Total Days	341	65	406
Average Days	11.00	2.71	13.71

Waiting List: As Of July 14, 2014

Unit Size	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Applicants	35	41	45	16 ¹⁷
Accuracy %³	100%	100%	100%	100% ¹⁸

³Accuracy % is an internal monitoring of estimated accuracy of the waiting list. Accuracy is determined on the continuing likelihood of individuals/families on the waiting list to accept a lease offer.

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Financial

RESERVES			
Min. Months Required (No date set for achievement by HUD)	Amount Required	Actual Months	Actual Amount
6 Months	\$540,000		
	June	3.81	\$343,037.27

KEY FINANCIAL INDICATORS—For the month of June 2014					
Rent Roll	Rent Collected	Total Income	Total Expense	Capital Expense	Profit/(Loss)
\$50,607.00	\$50,305.19	\$94,891.23	\$87,563.45	\$1,857.21	\$7,327.78 ¹

¹Please refer to CMHC internal documentation for further detail

Discussion Notes

Commission Meeting: July 22, 2014
Clinton McKinven-Copus, Executive Director

Special Note: The meeting agenda now reflects the order established by our updated by-laws.

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				

Communications Received:

None

Director's Reports

None in addition to material covered through the Board material packet.

1 **Old Business**

2
3 None

4 **New Business**

5
6 **Resolution 2014-10: Smoke Free Property Policy**



8 **SNAPSHOT:** The first draft of the Policy was provided for your review at the June 24, 2014
9 Commission meeting. Since that meeting legal counsel has reviewed the Policy
10 and has made some edits. The Policy included in this month’s materials reflects
11 all edits and changes provided by legal counsel. We are required to adopt and
12 implement this policy per the terms of the Recovery Agreement with HUD. Upon
13 adoption I will submit the Policy and the corresponding resolution to HUD.

14
15 Next steps in making CMHC properties smoke free:

- 16 • Adoption of the Smoke Free Property Policy July 22 Commission Meeting
- 17 • Adoption of updated tenant lease Fall 2014
- 18 • Adoption of updated Admissions and Continued Occupancy Policy (ACOP) Fall 2014
- 19 • Tenant signing of Lease Amendment November 10—December 12
- 20 • Tenant signing of new Lease At annual review during 2015

21
22
23 **Resolution 2014-11: Policy on Banning Individuals from CMHC Property**



25 **SNAPSHOT:** CMHC has used the practice of banning individuals from its properties to ensure
26 the safety and wellbeing of its residents and physical property. The Policy
27 memorializes the practices and procedures.

28
29 **Resolution 2014-12: Write Off of Doubtful Accounts**



31 **SNAPSHOT:** CMHC financial policies and procedures requires the review of and writing off of
32 doubtful accounts at the July and December of the Commission. Presented in
33 this resolution are the accounts to be written off for July 2014. Commissioners
34 have received a non-redacted copy of the resolution in order to properly conduct
35 the business of the Housing Commission. Members of the public have received a
36 redacted copy of the resolution in compliance with federal privacy laws and
37 regulations. If Commissioners have questions about a particular account
38 proposed for write off in the resolution, please refer to the ID number and not
39 account holder’s name.

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Finance

Please review all financial statements and staff notes within your packet.

[NOTE: Due to Federal Privacy Act rules all financial statements and/or documents containing names or personally identifying information of tenants has been redacted.]

Mid-Year Operating Budget Review [all figures are rounded]

June 30 Review Point	Annual Budget [Information Only]	Six-month Budget	Six-month Actual	Difference
Income	\$1,140,430.00	\$570,215.00	\$603,503.00	\$ 33,288.00
Expense (Operating)	\$1,045,053.00	\$522,527.00	\$598,619.00	(\$ 76,092.00)
Net Income/(Loss)	\$ 93,377.00	\$ 47,688.00	\$ 4,884.00	(\$42,804.00)

1 Selected Unusual Expenses through June 30 [all figures are rounded]

2

Month	Budget Category	Description	Amount
January	4430.11 Routine Maint. Contracts	Replace Harborview entrance doors	\$ 2,635.00
	4430.12 Misc. Contracts	Harborview generator repair	\$ 3,585.00
February	4430.03 Snow Removal	Excessive snow removal	\$ 5,000.00
	4430.04 Elevator contract	Harborview elevator repair	\$ 2,722.00
March	4190.3 Admin. Serv. Contract	Attempted repair of resident WI-FI at Century Terrace	\$ 998.00
	4430.03 Snow Removal	Excessive snow removal	\$13,920.00
	4430.12 Misc. Contracts	Mold Testing (Harborview)	\$ 2,625.00
		Thaw frozen pipes (family sites)	\$ 3,575.00
April	4182 Employee Benefits—Admin.	Unemployment Agency	\$ 4,284.00
	4190.3 Admin. Serv. Contract	Phone system repair	\$ 873.00
		Set-up laptop for intern	\$ 499.00
	4433 Employee Benefits—Maint.	Unemployment Agency	\$ 3,256.00
	4420 Maint. Materials	Heat Exchanger—Harborview Generator	\$ 1,262.00
May	<i>No unusual expenses</i>		
June	<i>No unusual expenses</i>		
Six Month Total			\$45,504.00

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City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

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Resolution 2014-10 Adoption of the Smoke Free Property Policy

WHEREAS, the Recovery Agreement (RA) between the Manistee Housing Commission (CMHC), the United States Department of Housing and Urban Development (HUD) and the City of Manistee (CM) executed September 24, 2012 requires, as a stipulated term of the RA, that the CMHC adopt a Smoke Free Property Policy making all of its properties smoke free, and

WHEREAS, the CMHC shall comply with the terms of the RA, and

WHEREAS, compliance with the RA requires the creation, adoption and implementation of a Smoke Free Property Policy;

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 approves the adoption of the Smoke Free Property Policy.

IT IS FURTHER RESOLVED that the City of Manistee Housing Commission Board of Commissioners authorizes the Executive Director to implement and enforce the Smoke Free Property Policy.

IT IS FURTHER RESOLVED that the City of Manistee Housing Commission Board of Commissioners authorizes the Executive Director to maintain and otherwise update the Smoke Free Property Policy as authorized in the Policy.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED: PASSED

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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 22nd day of July, 2014.

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 22nd day of July, 2014.

Clinton McKinven-Copus, Executive Director



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

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City of Manistee Housing Commission

Codification: 1221—Smoke Free Property Policy

Adopted: July 22, 2014

Revision Number	Resolution Number	Date
1	2014-10	July 22, 2014

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1 **1. Executive Summary**

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3 In 2009 the U.S. Department of Housing and Urban Development (HUD) began urging Public Housing
4 Authorities (PHA) to implement smoke free policies to reduce risks to physical facilities and the
5 tenants. After careful consideration, the City of Manistee Housing Commission (hereinafter referred to
6 as the PHA) solicited input from residents related to implementing such a policy. The PHA conducted a
7 survey and held public hearings in order to obtain resident input. The majority of the tenant
8 population strongly supports a ban on smoking on PHA properties.

9
10 The purpose of this policy is threefold:

- 11 1. Reduce and mitigate the health effects of secondhand smoke
- 12 2. Reduce the risk of fire
- 13 3. Reduce overall maintenance costs

14
15 Effective January 1, 2015 all grounds, common spaces, tenant units, vehicles, equipment, parking lots,
16 general areas, and properties owned, operated or maintained by the City of Manistee Housing
17 Commission shall be smoke free. The information contained within this policy elucidates the
18 implementation and maintenance of the Smoke Free Property Policy.

19
20 **2. Incorporated Policies**

21
22 The Smoke Free Property Policy supplements and incorporates all established City of Manistee Housing
23 Commission (CMHC) policies and procedures and by no means supersedes any established policy and
24 procedure. In the case of a conflict between two adopted policies the CMHC will adhere to the
25 strictest of the policies. In the case of a conflict between adopted policies and federal, State, local
26 laws, ordinances or regulations the CMHC will adhere to the strictest of the laws, ordinances or
27 regulations.

28
29 [Special Notation: The Smoke Free Property Policy replaces and supersedes the “No Smoking Policy for
30 New Construction and/or Significantly Rehabilitated Residential Sites” adopted by Housing Commission
31 Resolution 2009-23 at 12:01 AM January 1, 2015.]

32
33 **3. Smoke Free Property Policy**

34
35 Effective January 1, 2015 all grounds, common spaces, tenant units, vehicles, equipment, parking lots,
36 general areas, and properties owned, operated or maintained by the City of Manistee Housing
37 Commission shall be smoke free. There are no exceptions to this policy. It shall be assumed that any
38 area under the control, management, direction, oversight and otherwise general care of the City of
39 Manistee Housing Commission is smoke free. Individuals smoking in any area covered by this policy are
40 in violation of the policy and subject to all appropriate action.

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1 Individuals subject to the Smoke Free Property Policy include, but are not limited to:

- 2 • Employees
- 3 • Residents
- 4 • All household members
- 5 • Live-in Aides
- 6 • Guests and visitors
- 7 • Housing Commission vendors and contractors
- 8 • Service providers/care workers of residents and members of the household
- 9 • Public and private individuals under the employ of another agency whether public or private
- 10 • Any and all individuals on CMHC property

11
12 Examples of violation of the Smoke Free Property Policy (not an inclusive list, subject to change and
13 addition by the Executive Director of the CMHC as authorized in this policy and supporting Commission
14 Resolution) include, but are not limited to:

- 15 • Smoking of any device, instrument, tool, utility, etc. with the intended purpose of converting a
16 substance (tobacco and/or non-tobacco) into a smoke, vapor or form other than the original
17 form of the substance anywhere on CMHC property, including, but not limited to
 - 18 ○ Resident units
 - 19 ○ Public areas such as hallways, common areas, elevators, entrances, community rooms,
20 storage facilities, areas limited to employee access, stairways, lawns, parking lots, roofs,
21 equipment, entrances, offices, laundry rooms, balconies, porches, reception areas,
22 community bathrooms etc.
 - 23 ○ A vehicle parked on CMHC property
 - 24 ○ On any property owned or maintained by the CMHC
 - 25 ○ In CMHC owned or operated vehicle or machinery
 - 26 ○ At playgrounds, picnic areas, mail stations and other exterior common areas

27
28 The term “smoking” means inhaling, exhaling, burning, heating, carrying or possessing any lighted
29 cigar, cigarette, pipe, other tobacco product, marijuana cigarette, marijuana blunt or other lighted
30 smoking device for burning or heating tobacco or any other substance. In all cases the CMHC shall take
31 the broadest and most expansive definition of what constitutes smoking.
32

33 **4. Application of Policy to Current Residents and Employees**

34
35 No exemptions to this policy are provided to current residents and employees. Current residents and
36 employees are subject to this policy upon the effective date of January 1, 2015.
37

38 Current residents are required to sign an addendum (attached) prior to January 1, 2015. Current
39 residents shall sign a new lease incorporating the Smoke Free Property Policy at the time of their
40 annual recertification starting January 1, 2015. Residents who fail to sign the new lease at the time of

1 their annual recertification starting January 1, 2015 shall be in material breach of their lease and
2 subject to eviction.

3
4 Current employees shall be required, as a term of continued employment, to sign an agreement
5 (attached) of compliance with the Smoke Free Property Policy.
6

7 **5. Application of Policy to Future Residents and Employees**

8
9 Individuals, families and households leasing a unit on or after January 1, 2015 shall be required to sign
10 lease incorporating the Smoke Free Property Policy.

11
12 Individuals employed by the Housing Commission on or after January 1, 2015 shall be required to sign
13 an agreement of compliance with the Smoke Free Property Policy at the time of employment.
14

15 **6. Designated Smoking Areas**

16
17 Smoking, as described and discussed in this Smoke Free Property Policy, is prohibited on property
18 owned, operated or maintained by the CMHC. There is **NO DESIGNATED** area for smoking by residents,
19 guests, employees and others.
20

21 [Special Notation: The existence of designated smoking areas at Century Terrace and Harborview
22 terminates at 12:01 AM January 1, 2015.]
23

24 **7. Smoke Free Property Policy Awareness**

25
26 Residents, guests, visitors, vendors, employees and all individuals shall be aware of the CMHC Smoke
27 Free Property Policy by the following notifications:

- 28 • Posted at main entrances, parking lots, elevator interiors, community rooms, laundry facilities,
29 and other public areas as determined by management of Century Terrace and Harborview
30 Apartments
 - 31 ○ Welcome! All properties of the City of Manistee Housing Commission (CMHC) are
32 smoke free. Smoking of any substance in any manner, by anyone, is strictly prohibited
33 on CMHC property. CMHC shall strictly enforce this policy. The Smoke Free Property
34 Policy is available at the main office, Harborview Apartments, 273 Sixth Ave.
- 35 • Posted on the interior side of all rental unit ingress/egress doors
 - 36 ○ Notice! This rental unit and all property owned, operated or managed by the City of
37 Manistee Housing Commission is smoke free. Smoking of any substance in any manner,
38 by anyone, is strictly prohibited on CMHC property. Your lease holds you responsible for
39 the actions of all of your guests, visitors and family members. The Smoke Free Property
40 Policy is available at the main office, Harborview Apartments, 273 Sixth Ave.
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8. Resident Responsibilities

Residents are responsible for

- Compliance with all the terms of the lease between the resident and the CMHC
- Compliance with all the policies and regulations established by the CMHC as stated in the lease
- Compliance with all the terms of any amendments to the lease established and executed between the resident and the CMHC
- Compliance with the Smoke Free Property Policy, including informing and assuring compliance by all their guests, visitors, workers and occupants of their unit

Residents are all responsible to ensure that all smoking material, including matches, lighters, cigarette butts, packaging and the like are disposed of in a neat and safe manner prior to entering onto CMHC property. No person may throw the above items or other smoking materials on the grounds of CMHC property.

9. CMHC Responsibilities

The CMHC is responsible to

- Post no-smoking signs and warnings throughout its properties
- Distribute a copy of this Policy and notice of the intent to implement the Policy to each household at least 30 days prior to the effective date of the Policy
- Enforcement of this policy and all CMHC policies
- Ensure that the lease, lease addendum and other occupancy policies are consistent with the provisions of this policy

10. Lease and Smoke Free Property Enforcement

The CMHC shall strictly enforce the terms of this policy.

The CMHC shall use a “preponderance of evidence” to determine if this policy has been violated. Preponderance of evidence is defined as: *“evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; this is, evidence which as a whole shows that the fact sought to be proved is more probable than not.”*

Violation of the requirements of this Policy shall be considered a material breach of the parties Lease. The CMHC shall enforce a resident’s failure to adhere to any of the conditions of this Policy by termination of the lease between the resident and the CMHC. Guests, invitees, visitors, workers and other parties violating this Policy shall be immediately ordered off CMHC property.

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11. Smoking Cessation Assistance

The CMHC does not, nor shall it, provide smoking cessation assistance to residents or other individuals. Residents and individuals seeking smoking cessation assistance are directed to consult with their medical provider.

**Lease Addendum
Smoke Free Property Policy**

Date _____ Tenant Account # _____

Original Lease Date _____ Head of Household _____

Co-head of Household _____ Unit Address _____

Household Members

First Name	Last Name	
		12
		13
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The following terms, conditions and rules are hereby incorporated into the Lease Agreement between _____ And _____ effective January 1, 2015.

[Head of Household] [Co-head of Household]

1. Smoke Free Property Policy

The City of Manistee Housing Commission has adopted a Smoke Free Property Policy effective January 1, 2015 prohibiting smoking on or in all grounds, common spaces, tenant units, vehicles, equipment, parking lots, general areas, and properties owned, operated or maintained by the City of Manistee Housing Commission. There are no exceptions to this policy. It shall be assumed that any area under the control, management, direction, oversight and otherwise general care of the City of Manistee Housing Commission is smoke free. Individuals smoking in any area herein described or may be construed as under the control of this policy are in violation of the policy and subject to all appropriate action.

The policy applies to, but is not limited to:

- Employees
- Residents
- Household members
- Live-in Aides
- Guests and visitors
- Housing Commission vendors and contractors
- Service providers/care workers of residents and members of the household
- Public and private individuals under the employ of another agency whether public or private
- Any and all individuals on CMHC property

1
2 Examples of violation of the Smoke Free Property Policy (not an inclusive list, subject to change and addition by
3 the Executive Director of the CMHC as authorized in this policy and supporting Commission Resolution) include,
4 but are not limited to:

- 5 • Smoking of any device, instrument, tool, utility, etc. with the intended purpose of converting a substance
6 (tobacco and/or non-tobacco) into a smoke, vapor or form other than the original form of the substance
7 anywhere on CMHC property, including, but not limited to
 - 8 ○ Resident units
 - 9 ○ Public areas such as hallways, common areas, elevators, entrances, community rooms, storage
10 facilities, areas limited to employee access, stairways, lawns, parking lots, roofs, equipment,
11 entrances, offices, laundry rooms, balconies, porches, reception areas, community bathrooms
12 etc.
 - 13 ○ A vehicle parked on CMHC property
 - 14 ○ On any property owned or maintained by the CMHC
 - 15 ○ In CMHC owned or operated vehicle or machinery
 - 16 ○ At playgrounds, picnic areas, mail stations and other exterior common areas

17
18 The term “smoking” means inhaling, exhaling, burning, heating, carrying or possessing any lighted cigar,
19 cigarette, pipe, other tobacco product, marijuana cigarette, marijuana blunt or other lighted smoking device for
20 burning or heating tobacco or any other substance. In all cases the CMHC shall take the broadest and most
21 expansive definition of what constitutes smoking.
22
23

24 **2. Definition of Smoking**

25 The term “smoking” means inhaling, exhaling, burning, heating, carrying or possessing any lighted cigar,
26 cigarette, pipe, other tobacco product, marijuana cigarette, marijuana blunt or other lighted smoking device for
27 burning or heating tobacco or any other substance. In all cases the CMHC shall take the broadest and most
28 expansive definition of what constitutes smoking.
29
30

31 **3. Smoke Free Complex/Property**

32 Resident and all occupants of the unit notated on this addendum agrees and acknowledges that the premises to
33 be occupied by the resident and all members of the family (and occupants of the unit) have been designated as a
34 smoke free living environment. Resident, resident’s family and all occupants of the unit shall not smoke
35 anywhere in the unit rented by the Resident, in the building where the dwelling unit is located, on any porches,
36 balconies, common areas or property otherwise managed by the CMHC. The resident shall not permit any
37 guests, visitors or service personnel under the control of the resident to smoke on or within any property owned
38 or managed by the CMHC. The resident and signers of this amendment acknowledge and agree that he/she shall
39 be held responsible for the violation of this Policy [and all policies and regulations of the CMHC] by members of
40 the household, guests, visitors or service personnel under the control of the resident.
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4. Application of Policy to Current Residents

No exemptions to this policy are provided to current residents. Current residents are subject to this policy upon the effective date of January 1, 2015.

Current residents are required to sign this addendum prior January 1, 2015. Current residents shall sign a new lease incorporating the Smoke Free Property Policy at the time of their annual recertification starting January 1, 2015. Residents who fail to sign the new lease at the time of their annual recertification starting January 1, 2015 shall be in material breach of their lease and subject to eviction.

5. City of Manistee Housing Commission not as a guarantor of smoke free environment

Resident acknowledges that the CMHC’s adoption of a Smoke Free Property Policy, and the efforts to make all properties managed by the CMHC smoke free does not make the CMHC or any of its managing agents the guarantor of resident’s health or of the smoke free condition of the property. The CMHC will take reasonable steps to enforce the Smoke Free Property Policy. The City of Manistee Housing Commission is not required to take steps in response to smoking unless the CMHC has actual knowledge of the smoking and the identity of the responsible resident. The CMHC shall not recognize anonymous reports of violation of this, or any, policy. Individuals reporting violation of this, or any, policy of the CMHC shall sign a statement reporting the violation and may be called upon as a witness.

6. City of Manistee Housing Commission Disclaimer

Resident acknowledge the CMHC’s adoption of a nonsmoking environment policy, and the efforts to maintain a smoke free environment, does not in any way change the standard of care that the CMHC has under applicable law. CMHC specifically disclaims all implied and express warranties that the property will have any higher or more improved air quality than any other rental property. CMHC cannot and does not warrant or promise that the Property will be free from secondhand smoke. Resident acknowledges that CMHC’s ability to police, monitor and enforce its Smoke Free Property Policy is dependent in significant part on the voluntary compliance by residents and resident’s guests, visitors and service personnel. Residents with respiratory ailments, allergies or other condition relating to smoke are put on notice that the CMHC does not assume any higher duty of care to enforce its Smoke Free Property Policy than any other landlord obligation under the lease agreement.

7. Lease violation

Residents are responsible for the actions of their household, their guests, visitors and service personnel. Failure to adhere to any of the conditions of this addendum will constitute a material breach of the lease agreement and such breach shall be grounds for termination of the lease.

_____	_____
[Head of Household Signature]	[Date]
_____	_____
[Co-head of Household Signature]	[Date]
_____	_____
[Other Adult Family Member Signature]	[Date]
_____	_____
[Other Adult Family Member Signature]	[Date]
_____	_____
[CMHC Representative Signature]	[Date]

**Employee Agreement of Compliance
Smoke Free Property Policy**

I _____ acknowledge the adoption by employer, City of Manistee Housing Commission, of its Smoke Free Property Policy and agree to comply with the policy as a term and condition of my continued employment. Furthermore I acknowledge that violation of this policy shall constitute insubordination and be grounds for my immediate termination from employment.

[Employee Signature]

[Date]

[Executive Director Signature]

[Date]



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-11

Adoption of the Policy on Banning Individuals from City of Manistee Housing Commission Properties

WHEREAS, the City of Manistee Housing Commission (CMHC) a Public Housing Authority (PHA), operates and manages Public Housing units of the U.S. Department of Housing and Urban Development (HUD), and;

WHEREAS, HUD regulations require that CMHC maintain its units in a manner that is safe, secure and provides for the peaceful enjoyment of its residents, and;

WHEREAS, CMHC has used the banning of individuals as one means of meeting this obligation, and;

WHEREAS, CMHC has memorialized its practices and procedures for the banning on individuals into the Policy on Banning Individuals from City of Manistee Housing Commission Properties;

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

IT IS HEREBY RESOLVED that the CMHC Board of Commissioners approves the adoption of the Policy on Banning Individuals from City of Manistee Housing Commission Properties.

IT IS FURTHER RESOLVED that the City of Manistee Housing Commission Board of Commissioners authorizes the Executive Director to maintain and otherwise update the Policy as authorized within the Policy.

Those voting in favor:

Those voting against:

Those absent or abstaining:

RESOLUTION DECLARED PASSED

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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 22nd day of July 2014.

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 held on the 22nd day of July 2014.

Clinton McKinven-Copus, Secretary



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

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City of Manistee Housing Commission

Codification: 1151—Policy on Banning Individuals from City of Manistee Housing Commission Property

Adopted: July 22, 2014

Revision Number	Resolution Number	Date
1	2014-11	July 22, 2014

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1 **1. Executive Summary**

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3 The purpose of this policy is to define the process by which an individual is banned from CMHC
4 property, provide notification to the individual and notify Housing Commission residents that an
5 individual has been banned.

6
7 The banning of individuals from CMHC property is a day-to-day operational task of the Executive
8 Director [or designee] and does not require approval or authorization by the City of Manistee Housing
9 Commission Board of Commissioners.

10
11 The Policy on Banning Individuals from CMHC property memorializes current practices and procedures
12 for administering and maintain the Banned List.

13
14 **2. Incorporated Policies**

15
16 The Policy on Banning Individuals from City of Manistee Housing Commission property supplements
17 and incorporates all established City of Manistee Housing Commission (CMHC) policies and procedures
18 and by no means supersedes any established policy and procedure. In the case of a conflict between
19 two adopted policies the CMHC will adhere to the strictest of the policies. In the case of a conflict
20 between adopted policies and federal, State, local laws, ordinances or regulations the CMHC will
21 adhere to the strictest of the laws, ordinances or regulations.

22
23 **3. Definition of Banned Individual**

24
25 A banned individual is a person whose presence on property owned, operated or maintained by the
26 City of Manistee Housing Commission is no longer permitted for any reason. The presence of a banned
27 individual on CMHC is considered trespassing and the individual shall be ordered to leave.

28
29 **4. Purpose of Banning an Individual**

30
31 Individuals are banned from property owned, operated or maintained by the CMHC in order to
32

- Protect the health, welfare, safety and peaceful enjoyment of other Housing Commission
33 residents, employees, and visitors
- Protect Housing Commission property from damage, destruction or vandalism

34
35
36 **5. Reasons for Banning an Individual**

37
38 Reasons an individual may be banned from CMHC property (not an inclusive list, subject to change and
39 addition by the Executive Director of the CMHC as authorized in this policy and supporting Commission
40 Resolution) include, but are not limited to:

- 41
 - Eviction

2 City of Manistee Housing Commission (MI078)
Title: 1151—Policy on Banning Individuals from City of Manistee Housing Commission Property
Version 1.0
Supporting Resolution Number: 2014-11

- Criminal behavior on CMHC property
- Conviction of a criminal offense that is of danger to the health and safety of Housing Commission residents, employees and visitors
- Threatening of a CMHC employee

6. Notification of Banning to the Banned Individual

CMHC will attempt to notify the individual being banned, if his/her address is known, by first class mail. If CMHC does not have knowledge of the individual's address the banned individual will be notified by public posting of the Banned List.

7. Appeal of Banning

An individual who believes he/she has been incorrectly banned may appeal the banning in writing to the CMHC Executive Director [or designee] in writing. The appeal, to be considered, must include all of the following:

- First name
- Middle name
- Last name (including Sr., Jr., II, III, etc.)
- Any names (aliases) used within the past 10 years
- Current physical address (no post office boxes accepted)
- Any physical address used within the past 5 years (no post office boxes accepted)
- Current phone number(s)
- Date of birth
- Statement refuting the banning, including supporting evidence
- Signature
- Date of appeal

CMHC encourages the use of the Appeal of Banning Form [Attachment A]

Individuals appealing his/her banning agrees, but submission written request for appeal, to submit to a criminal background check by the City of Manistee Housing Commission.

CMHC will provide the individual a written determination of the appeal within 30 days of receipt of the appeal.

1 **8. Public Notification of the Banned Individuals**

2
3 CMHC shall provide the City of Manistee Police Department with a current Banned List of individuals at
4 least monthly.

5
6 CMHC shall provide residents of the Housing Commission with a current Banned List of individuals with
7 the resident’s monthly account statement.

8
9 CMHC shall post a current Banned List of individuals in the glass encased bulletin boards located at
10 Century Terrace and Harborview apartments. A copy of the current Banned List shall also be posted in
11 the laundry facility of CMHC’s scattered sites.

12
13 A copy of the Banned List will be provided to any individual who requests a copy from the CMHC office
14 during established business hours. A copy of the Banned List will be provided to any individual who
15 submits the request in writing and provides a self-addressed and stamped return mailing envelope.

16
17 **9. Resident Responsibilities**

18
19 Residents are responsible for

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27
- Compliance with all the terms of the lease between the resident and the CMHC
 - Compliance with all the policies and regulations established by the CMHC as stated in the lease
 - Compliance with all the terms of any amendments to the lease established and executed between the resident and the CMHC
 - Compliance with the Policy on Banning Individuals from City of Manistee Housing Commission property, including informing and assuring compliance by all their guests, visitors, workers and occupants of their unit.

28 Resident compliance responsibility includes, but is not limited to

- 29
30
31
32
33
- Prohibiting access of a banned individual to CMHC property
 - Prohibiting a banned individual from visiting and/or staying in the resident’s unit
 - Notifying the City of Manistee Police Department when a banned individual is on CMHC property

34 **10. CMHC Responsibilities**

35
36 The CMHC is responsible to

- 37
38
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- Attempt to notify the individual who has been placed on the Banned List
 - Enforcement of this policy and all CMHC policies
 - Ensure that the lease, lease addendum and other occupancy policies are consistent with the provisions of this policy

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11. Lease and Policy on Banned Individuals from CMHC Property Enforcement

The CMHC shall strictly enforce the terms of this policy.

The CMHC shall use a “preponderance of evidence” to determine if this policy has been violated. Preponderance of evidence is defined as: *“evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; this is, evidence which as a whole shows that the fact sought to be proved is more probable than not.”*

Violation of the requirements of this Policy shall be considered a material breach of the parties Lease. The CMHC shall enforce a resident’s failure to adhere to any of the conditions of this Policy by termination of the lease between the resident and the CMHC. Guests, invitees, visitors, workers and other parties violating this Policy shall be immediately ordered off CMHC property.

The CMHC shall not recognize anonymous reports of violation of this, or any, policy. Individuals reporting violation of this, or any, policy of the CMHC shall sign a statement reporting the violation and may be called upon as a witness.

Attachment A
Written Appeal of Banning

Instructions:

- Appeal must be completed by the individual who has been banned
- If assistance in preparing the written appeal has been provided, the name and contact number of the individual assisting in the preparation must be included
- All sections must be completed [appeal will be rejected if any section is left blank]
- **PRINT ALL RESPONSES**
- **MUST BE COMPLETED IN INK [BLUE INK IS PREFERRED]**

Name: _____
First Middle [full] Last Suffix [Sr., Jr., etc.]

Date of Birth: _____
Month Date Year

Names and Aliases Used in the Past 10 Years

Write "None" if you have not used any other names or aliases in the past 10 years

First	Middle [full]	Last	Suffix [Sr., Jr., etc.]

Current Physical Address

[P.O Boxes NOT acceptable] _____
Street Address Apt. # [if applicable]

City State Zip

1 **Physical Addresses Used in the Past 5 Years [P.O. Boxes NOT acceptable]**

2 *Write "None" if you have had no other addresses in the past 5 years*

Street Address	Apt. # [if applicable]	City, State	Zip Code

3
4 **Current Phone Number(s)**

5 **Mobile:** _____
6 (Area Code)-XXX-XXXX

7 **Work:** _____
8 (Area Code)-XXX-XXXX Ext. #

9 **Landline:** _____
10 (Area Code)-XXX-XXXX

11 **Contact:** _____
12 (Area Code)-XXX-XXXX

13
14 **Name of Contact:** _____

15
16 **Statement of Appeal**

17 _____

18 _____

19 _____

20 _____

21 _____

22 _____

23 _____

24 _____

25 _____

26 _____

27 _____

1 Listing of Documentation Supporting Statement of Appeal [if none, write "None" below]

2 _____
3 _____
4 _____
5 _____
6 _____
7 _____
8 _____
9 _____
10 _____

11 [Note: copies documentation listed above must be included with appeal]

12
13 By submission of this written appeal of my name appearing on the City of Manistee Housing Commission
14 Banned List, and my signature below, I authorize the CMHC or its agents to conduct a criminal
15 background check. I understand that the CMHC shall provide me with a copy of the information
16 obtained in the criminal background check at no cost. I understand that the information obtained in the
17 criminal background check is only one piece of information in determining my appeal. I understand that
18 a criminal background check that produces no record of criminal activity does not in itself guarantee that
19 my appeal may be granted.

20
21
22 _____
23 Signature

24
25 _____
26 Date of Appeal

27
28 If the Written Appeal of Banning was completed on your behalf by another person, you must include the
29 following:

30
31 Name of Person Completing the Form: _____
32 First Middle Last

33 Phone Number(s) of Person Completing the Form:

34
35 Mobile: _____
36 (Area Code)-XXX-XXXX

35 Work: _____
36 (Area Code)-XXX-XXXX Ext. #

37 Landline: _____
38 (Area Code)-XXX-XXXX

1 **Authorization to Contact Person Completing the Form:**

2

3 **I hereby authorize the City of Manistee Housing Commission and its agents to contact the individual**
4 **named above who assisted in completing my Written Appeal of Banning. Furthermore, I authorize both**
5 **CMHC and the individual listed above to discuss my banning from CMHC property and my appeal of the**
6 **banning.**

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Signature _____

11

12

Date _____

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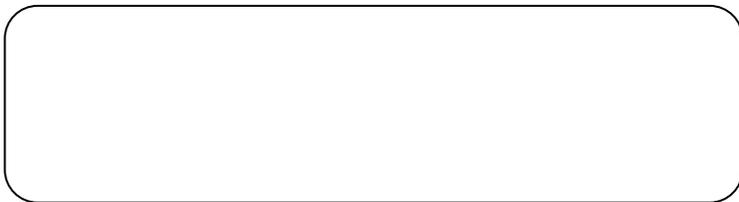
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17

Date and Time Stamp Received by City of Manistee Housing Commission

18

19





City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2014-12

Write Off Of Doubtful Accounts

WHEREAS, it is the intention of the City of Manistee Housing Commission (the “CMHC”) to fully collect all rent and related charges assessed to residents, and

WHEREAS, the City of Manistee Housing Commission has made every reasonable attempt to collect on the accounts listed in this resolution,

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:

IT IS HEREBY RESOLVED that the Board of Commissioners authorizes that the following accounts and said amounts owed be written off:

ID	Name	Amount Owed	Reason	Action Taken
1	[REDACTED]	\$ 549.89	Evicted	Sent to collections/recorded in EIV
2	[REDACTED]	\$ 464.99	Evicted	Sent to collections/recorded in EIV
3	[REDACTED]	\$ 759.71	Evicted	Sent to collections/recorded in EIV
4	[REDACTED]	\$ 207.00	Moved Out	Sent to collections/recorded in EIV
5	[REDACTED]	\$1,214.79	Evicted	Sent to collections/recorded in EIV
6	[REDACTED]	\$ 161.88	Evicted	Sent to collections/recorded in EIV
7	[REDACTED]	\$ 547.00	Evicted	Sent to collections/recorded in EIV
8	[REDACTED]	\$ 24.00	Evicted	Sent to collections/recorded in EIV
9	[REDACTED]	\$ 112.00	Evicted	Sent to collections/recorded in EIV
10	[REDACTED]	\$ 85.00	Moved Out	Sent to collections/recorded in EIV
11	[REDACTED]	\$ 485.17	Evicted	Sent to collections/recorded in EIV
12	[REDACTED]	\$ 131.67	Evicted	Sent to collections/recorded in EIV
13	[REDACTED]	\$ 318.00	Evicted	Sent to collections/recorded in EIV
13	[REDACTED]	\$ 481.67	Evicted	Sent to collections/recorded in EIV
14	[REDACTED]	\$ 313.00	Evicted	Sent to collections/recorded in EIV
15	[REDACTED]	\$ 280.00	Evicted	Sent to collections/recorded in EIV
16	[REDACTED]	\$ 165.80	Evicted	Sent to collections/recorded in EIV

17		\$ 847.58	Evicted	Sent to collections/recorded in EIV
	TOTAL	\$7,447.15		

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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 22nd day of July, 2014.

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 22nd day of July, 2014.

Clinton McKinven-Copus, Secretary

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

To the Board of Directors
And Management

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

Enclosed are the following reports for the month ending June 30, 2014. 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 June 30, 2014**

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$ 461,138.67
1111.3 - HRA Account	11,925.75
1111.4 - Money Market Savings	53,014.09
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

Total Cash 526,378.51

Receivables

1122 - Tenants Accounts Receivable	13,455.40
1122.1 - Allowance for Doubtful Accounts	<u>(2,633.48)</u>

Total Receivables 10,821.92

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

1211 - Prepaid Insurance	10,981.70
1290 - Other Prepaid Expenses	6,650.76
1690 - Undistributed Debits	<u>720.00</u>

Total Prepaid Expenses & Other Assets 18,352.46

Total Current Assets 555,552.89

CAPITAL ASSETS

Land, Structures & Equipment

1400 - Construction in Progress-CFP	35,079.30
1400.6 - Land	360,271.62
1400.61 - Land Improvements	85,905.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,789,817.60
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	241,029.69
1400.9 - Furn., Equip., Mach.-Admin	505,041.93
1400.95 - Accumulated Depreciation-ALL	<u>(7,494,831.05)</u>

Total Land, Structures & Equipment 3,186,879.93

TOTAL CAPITAL ASSETS 3,186,879.93

TOTAL ASSETS \$ 3,742,432.82

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of June 30, 2014**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 42,793.60
2114 - Tenant Security Deposits	59,797.30
2117.12 - FSA Withheld	1,756.31
2117.3 - State Income Tax Withheld	800.86
2117.5 - Pension Withheld	1,284.34
2119.2 - Interfund Payable - DVG	<u>1,748.00</u>
Total Accounts Payable	108,180.41

Accrued Liabilities

2131 - EPC Loan - Current	9,056.16
2135 - Accrued Wages/Payroll Taxes Payable	11,414.62
2135.1 - Accrued Comp. Absences-Current	12,114.51
2137 - Payments in Lieu of Taxes	<u>57,971.20</u>
Total Accrued Liabilities	90,556.49

Total Current Liabilities

198,736.90

Non Current Liabilities

2132 - EPC Loan - Noncurrent	1,179,252.93
2135.3 - Accrued Comp. Absences-Non Current	<u>12,914.88</u>
Total Non Current Liabilities	1,192,167.81

Deferred Credits

Total Deferred Credits

0.00

TOTAL LIABILITIES/DEFERRED CREDITS

1,390,904.71

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	350,490.36
2806.1 - Invested in Capital Assets	2,097,808.50
2820 - HUD Operating Reserve - Memo	350,490.36
2820.1 - HUD Operating Reserve-Contra	(350,490.36)
Current Year Profit(Loss) - P/H	(141,770.05)
Current Year Profit(Loss) - 501-10 CFP	30,001.30
Current Year Profit(Loss) - 501-11 CFP	12,754.00
Current Year Profit(Loss) - 501-13 CFP	<u>2,244.00</u>
Total Unreserved Fund Balance	2,351,528.11

TOTAL EQUITY

2,351,528.11

TOTAL LIABILITIES/EQUITY

\$ 3,742,432.82

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014

Units	1 Month Ended		6 Months		BUDGET	PUM	OVER/UNDER
	June 30, 2014	PUM	June 30, 2014	PUM			
214							
Operating Income							
Rental Income							
3110 - Dwelling Rental	50,305.19	235.07	299,075.19	232.92	600,000.00	233.64	300,924.81
3120 - Excess Utilities	<u>552.88</u>	2.58	<u>3,681.09</u>	2.87	<u>11,400.00</u>	4.44	<u>7,718.91</u>
Total Rental Income	<u>50,858.07</u>	<u>237.65</u>	<u>302,756.28</u>	<u>235.79</u>	<u>611,400.00</u>	<u>238.08</u>	<u>308,643.72</u>
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	40,000.00	31.15	40,000.00	15.58	0.00
3401.2 - Operating Subsidy	<u>35,432.50</u>	165.57	<u>213,999.50</u>	166.67	<u>395,000.00</u>	153.82	<u>181,000.50</u>
Total HUD PHA Grants	<u>35,432.50</u>	<u>165.57</u>	<u>253,999.50</u>	<u>197.82</u>	<u>435,000.00</u>	<u>169.39</u>	<u>181,000.50</u>
Nonrental Income							
3610 - Interest Income-Gen. Fund	103.89	0.49	638.18	0.50	1,500.00	0.58	861.82
3689 - Tenant Income - Cable TV	4,024.00	18.80	24,845.59	19.35	53,700.00	20.91	28,854.41
3690 - Tenant Income	3,550.22	16.59	14,612.50	11.38	20,100.00	7.83	5,487.50
3690.1 - Non-Tenant Income	532.45	2.49	532.45	0.41	7,100.00	2.76	6,567.55
3690.4 - Laundry Income	0.00	0.00	4,758.01	3.71	9,300.00	3.62	4,541.99
3690.6 - Fraud Recovery Revenue	<u>390.10</u>	1.82	<u>1,360.35</u>	1.06	<u>1,300.00</u>	0.51	<u>(60.35)</u>
Total Nonrental Income	<u>8,600.66</u>	<u>40.19</u>	<u>46,747.08</u>	<u>36.41</u>	<u>93,000.00</u>	<u>36.21</u>	<u>46,252.92</u>
Total Operating Income	<u>94,891.23</u>	<u>443.42</u>	<u>603,502.86</u>	<u>470.02</u>	<u>1,139,400.00</u>	<u>443.69</u>	<u>535,897.14</u>
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	14,372.84	67.16	68,495.30	53.35	153,580.00	59.81	85,084.70
4130 - Legal Expense	4,538.22	21.21	13,453.05	10.48	18,000.00	7.01	4,546.95
4140 - Staff Training	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4150 - Travel Expense	0.00	0.00	(2,000.00)	(1.56)	2,000.00	0.78	4,000.00
4170 - Accounting Fees	738.44	3.45	4,985.09	3.88	11,000.00	4.28	6,014.91
4171 - Auditing	0.00	0.00	0.00	0.00	8,500.00	3.31	8,500.00
4182 - Employee Benefits - Admin	4,444.96	20.77	30,640.85	23.86	57,330.00	22.32	26,689.15
4185 - Telephone	1,934.59	9.04	13,477.90	10.50	11,000.00	4.28	(2,477.90)
4190.1 - Publications	0.00	0.00	1,299.00	1.01	180.00	0.07	(1,119.00)
4190.2 - Membership Dues and Fees	(597.00)	(2.79)	699.00	0.54	1,400.00	0.55	701.00
4190.3 - Admin Service Contracts	2,154.46	10.07	12,850.35	10.01	13,800.00	5.37	949.65
4190.4 - Office Supplies	1,056.01	4.93	4,744.74	3.70	7,300.00	2.84	2,555.26
4190.5 - Other Sundry-Misc.	<u>1,270.30</u>	5.94	<u>7,358.48</u>	5.73	<u>11,800.00</u>	4.60	<u>4,441.52</u>
Total Administration	<u>29,912.82</u>	<u>139.78</u>	<u>156,003.76</u>	<u>121.50</u>	<u>300,890.00</u>	<u>117.17</u>	<u>144,886.24</u>
Tenant Services							
4220 - Rec., Pub., & Other Services	137.99	0.64	137.99	0.11	1,000.00	0.39	862.01
4221 - Resident Employee Stipend	800.00	3.74	5,250.00	4.09	10,800.00	4.21	5,550.00
4230 - Contract Costs-Cable & Other	<u>4,233.76</u>	19.78	<u>24,901.57</u>	19.39	<u>47,000.00</u>	18.30	<u>22,098.43</u>
Total Tenant Services	<u>5,171.75</u>	<u>24.17</u>	<u>30,289.56</u>	<u>23.59</u>	<u>58,800.00</u>	<u>22.90</u>	<u>28,510.44</u>

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014

Units	1 Month Ended		6 Months		<u>BUDGET</u>	<u>PUM</u>	<u>OVER/UNDER</u>
	<u>June 30, 2014</u>	<u>PUM</u>	<u>June 30, 2014</u>	<u>PUM</u>			
214							
Utilities							
4310 - Water & Sewer	2,711.46	12.67	23,061.24	17.96	44,000.00	17.13	20,938.76
4320 - Electricity	7,907.43	36.95	62,843.49	48.94	108,000.00	42.06	45,156.51
4330 - Gas	<u>2,266.48</u>	10.59	<u>25,466.99</u>	19.83	<u>40,000.00</u>	15.58	<u>14,533.01</u>
Total Utilities	12,885.37	60.21	111,371.72	86.74	192,000.00	74.77	80,628.28
Ordinary Maint. & Operation							
4410 - Labor Maintenance	7,898.00	36.91	49,148.76	38.28	89,180.00	34.73	40,031.24
4420 - Materials	3,882.77	18.14	29,882.94	23.27	46,000.00	17.91	16,117.06
4430.02 - Heating & Cooling Contracts	0.00	0.00	18,350.15	14.29	11,300.00	4.40	(7,050.15)
4430.03 - Snow Removal Contracts	0.00	0.00	19,053.75	14.84	0.00	0.00	(19,053.75)
4430.04 - Elevator Contracts	1,082.50	5.06	10,686.57	8.32	17,200.00	6.70	6,513.43
4430.05 - Landscape & Grounds Contracts	565.00	2.64	565.00	0.44	1,200.00	0.47	635.00
4430.06 - Unit Turnaround Contracts	1,688.00	7.89	10,288.00	8.01	13,600.00	5.30	3,312.00
4430.07 - Electrical Contracts	2,207.00	10.31	5,249.28	4.09	6,900.00	2.69	1,650.72
4430.08 - Plumbing Contracts	0.00	0.00	1,782.94	1.39	4,200.00	1.64	2,417.06
4430.09 - Extermination Contracts	0.00	0.00	1,606.00	1.25	200.00	0.08	(1,406.00)
4430.11 - Routine Maintenance Contracts	0.00	0.00	6,878.24	5.36	6,500.00	2.53	(378.24)
4430.12 - Miscellaneous Contracts	1,493.26	6.98	15,126.19	11.78	6,500.00	2.53	(8,626.19)
4431 - Garbage Removal	1,297.34	6.06	6,974.57	5.43	9,000.00	3.50	2,025.43
4433 - Employee Benefits - Maint.	4,757.77	22.23	32,649.27	25.43	62,310.00	24.26	29,660.73
4434 - Employee Benefits-Retirees	0.00	0.00	300.00	0.23	1,200.00	0.47	900.00
4440 - Staff Training-Maintenance	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4441 - Staff Travel-Maintenance	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>2,000.00</u>	0.78	<u>2,000.00</u>
Total Ordinary Maint & Oper	24,871.64	116.22	208,541.66	162.42	282,290.00	109.93	73,748.34
Protective Services							
4480 - Security Contract Costs	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>3,050.00</u>	1.19	<u>3,050.00</u>
Total Protective Services	0.00	0.00	0.00	0.00	3,050.00	1.19	3,050.00
General Expense							
4510 - Insurance	5,259.86	24.58	35,540.84	27.68	76,250.00	29.69	40,709.16
4520 - Payment in Lieu of Taxes	3,120.00	14.58	18,720.00	14.58	37,440.00	14.58	18,720.00
4550 - Compensated Absences	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4570 - Collection Losses	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4580 - Interest Expense	6,342.01	29.64	38,151.33	29.71	76,050.00	29.61	37,898.67
4590 - Other General Expense	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>5,400.00</u>	2.10	<u>5,400.00</u>
Total General Expense	14,721.87	68.79	92,412.17	71.97	205,140.00	79.88	112,727.83
Total Routine Expense	87,563.45	409.18	598,618.87	466.21	1,042,170.00	405.83	443,551.13
Non-Routine Expense							
Extraordinary Maintenance							
Total Extraordinary Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Casualty Losses-Not Cap.							
Total Casualty Losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Routine Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	<u>87,563.45</u>	409.18	<u>598,618.87</u>	466.21	<u>1,042,170.00</u>	405.83	<u>443,551.13</u>

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014**

Units	1 Month Ended		6 Months		<u>BUDGET</u>	<u>PUM</u>	<u>OVER/UNDER</u>
	<u>June 30, 2014</u>	<u>PUM</u>	<u>June 30, 2014</u>	<u>PUM</u>			
214							
Operating Income (Loss)	<u>7,327.78</u>	34.24	<u>4,883.99</u>	3.80	<u>97,230.00</u>	37.86	<u>92,346.01</u>
Depreciation Expense							
4800 - Depreciation - Current Year	<u>24,460.00</u>	114.30	<u>146,760.00</u>	114.30	<u>0.00</u>	0.00	<u>(146,760.00)</u>
Total Depreciation Expense	<u>24,460.00</u>	114.30	<u>146,760.00</u>	114.30	<u>0.00</u>	0.00	<u>(146,760.00)</u>
Surplus Credits & Charges							
6010 - Prior Year Adj. - Affecting RR	<u>0.00</u>	0.00	<u>(105.96)</u>	(0.08)	<u>0.00</u>	0.00	<u>105.96</u>
Total Surplus Credits & Charges	<u>0.00</u>	0.00	<u>(105.96)</u>	(0.08)	<u>0.00</u>	0.00	<u>105.96</u>
Capital Expenditures							
7510 - Principal Payments - EPC	1,257.22	5.87	7,444.05	5.80	16,500.00	6.43	9,055.95
7540 - Betterments and Additions	599.99	2.80	4,998.99	3.89	0.00	0.00	(4,998.99)
7590 - Operating Expenditures-Contra	<u>(1,857.21)</u>	(8.68)	<u>(12,443.04)</u>	(9.69)	<u>(16,500.00)</u>	(6.43)	<u>(4,056.96)</u>
Total Capital Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>0.00</u>
HUD Net Income (Loss)	<u>5,470.57</u>	25.56	<u>(7,453.09)</u>	(5.80)	<u>80,730.00</u>	31.44	88,183.09
GAAP Net Income (Loss)	<u>(17,132.22)</u>	(80.06)	<u>(141,770.05)</u>	(110.41)	<u>97,230.00</u>	37.86	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submit	214.00		1,282.00				
9998 - Unit Months - Memorandum	<u>214.00</u>		<u>1,284.00</u>				
Total Occupancy Percentage	<u>100.00%</u>		<u>99.84%</u>				

UNA as of: June 30 2014

343,037.27

**Manistee Housing Commission
Capital Fund 501-10
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014**

	1 Month Ended	6 Months Ended
1010	<u>June 30, 2014</u>	<u>June 30, 2014</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	1,160.48
3401.3 - Capital Grants	<u>0.00</u>	<u>33,496.30</u>
Total HUD PHA Grants	0.00	34,656.78
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>34,656.78</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
4430.12 - Miscellaneous Contracts	<u>3,495.00</u>	<u>4,655.48</u>
Total Ordinary Maint. & Oper.	3,495.00	4,655.48
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>3,495.00</u>	<u>4,655.48</u>
Net Income/(Loss)	<u>(3,495.00)</u>	<u>30,001.30</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014**

	1 Month Ended	6 Months Ended
1011	<u>June 30, 2014</u>	<u>June 30, 2014</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	6,672.91
3401.3 - Capital Grants	<u>0.00</u>	<u>14,339.00</u>
Total HUD PHA Grants	0.00	21,011.91
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>21,011.91</u>
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	5,727.16
4182 - Employee Benefits - Admin	0.00	438.12
4190.5 - Other Sundry-Misc.	<u>0.00</u>	<u>507.63</u>
Total Administration	0.00	6,672.91
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	<u>1,585.00</u>	<u>1,585.00</u>
Total Ordinary Maint & Oper	1,585.00	1,585.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>1,585.00</u>	<u>8,257.91</u>
Net Income/(Loss)	<u>(1,585.00)</u>	<u>12,754.00</u>

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014**

	1 Month Ended	6 Months Ended
1012	<u>June 30, 2014</u>	<u>June 30, 2014</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	0.00	20,000.00
Total HUD PHA Grants	0.00	20,000.00
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	20,000.00
Operating Expenses		
Administration		
4110 - Administrative Salaries	0.00	18,579.00
4182 - Employee Benefits - Admin	0.00	1,421.00
Total Administration	0.00	20,000.00
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	20,000.00
Net Income/(Loss)	0.00	0.00

See Accountants' Compilation Report

**Manistee Housing Commission
Capital Fund 501-13
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014**

	1 Month Ended	6 Months Ended
1013	<u>June 30, 2014</u>	<u>June 30, 2014</u>
Revenues - HUD PHA Grants		
3401.3 - Capital Grants	0.00	2,244.00
Total HUD PHA Grants	0.00	2,244.00
Nonrental Income		
Total Nonrental Income	0.00	0.00
Total Operating Income	0.00	2,244.00
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
Total Ordinary Maint & Oper	0.00	0.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	0.00	0.00
Net Income/(Loss)	0.00	2,244.00

See Accountants' Compilation Report

Manistee Housing Commission
Capital Fund 501-10

Program ID:	1 Month Ended June 30, 2014	6 Months Ended June 30, 2014	BUDGET	OVER/UNDER
MI33P078501-10 **1510**				
Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	24,000.00	24,000.00	0.00
1410.05 - Salary & Benefits-Staff	0.00	24,000.00	24,000.00	0.00
Total Administration	0.00	88,000.00	88,000.00	0.00
A & E				
1430.01 - Architect & Engineering Fees	0.00	12,133.67	20,000.00	7,866.33
1430.99 - A & E Fees - Soft Costs	0.00	11,566.33	0.00	(11,566.33)
Total A & E Fees	0.00	23,700.00	20,000.00	(3,700.00)
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
1450.03 - Parking Lot Improvements	0.00	0.00	10,000.00	10,000.00
Total Site Improvements	0.00	0.00	10,000.00	10,000.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	68,461.05	104,219.00	35,757.95
1460.23 - Modernize Boiler Systems	0.00	24,544.00	0.00	(24,544.00)
1460.99 - Dwelling Structures-Soft Costs	0.00	7,513.95	0.00	(7,513.95)
Total Dwelling Structures	0.00	100,519.00	104,219.00	3,700.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	8,000.00	8,000.00	0.00
Total Nondwelling Equip.	0.00	8,000.00	8,000.00	0.00
Demolition				
1485 - Demolition	0.00	0.00	12,500.00	12,500.00
1485.99 - Demolition-Soft Costs	3,495.00	15,995.00	0.00	(15,995.00)
Total Demolition	3,495.00	15,995.00	12,500.00	(3,495.00)
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	3,495.00	236,214.00	242,719.00	6,505.00
1600 - CFP Funding	0.00	242,719.00	242,719.00	0.00
Over/(Under) Funding	\$ 3,495.00	\$ (6,505.00)	\$ 0.00	\$ 6,505.00

Manistee Housing Commission
Capital Fund 501-11

Program ID:	1 Month Ended June 30, 2014	6 Months Ended June 30, 2014	BUDGET	OVER/UNDER
MI33P078501-11 **1511**				
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Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	15,995.79	25,000.00	9,004.21
1410 - Administration	0.00	24,000.00	24,000.00	0.00
Total Administration	0.00	79,995.79	89,000.00	9,004.21
A & E				
1430 - A & E Fees	0.00	4,750.00	10,000.00	5,250.00
1430.01 - Architect & Engineering Fees	0.00	1,322.28	0.00	(1,322.28)
Total A & E Fees	0.00	6,072.28	10,000.00	3,927.72
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	8,178.32	105,179.00	97,000.68
1460.99 - Dwelling Structures-Soft Costs	1,585.00	12,760.00	0.00	(12,760.00)
Total Dwelling Structures	1,585.00	20,938.32	105,179.00	84,240.68
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	1,585.00	107,006.39	204,179.00	97,172.61
1600 - CFP Funding	0.00	110,421.39	204,179.00	93,757.61
Over/(Under) Funding	\$ 1,585.00	\$ (3,415.00)	\$ 0.00	\$ 3,415.00

Manistee Housing Commission
Capital Fund 501-12

Program ID:	1 Month Ended June 30, 2014	6 Months Ended June 30, 2014	BUDGET	OVER/UNDER
MI33P078501-12 **1512**				
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Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	6,070.00	20,000.00	13,930.00
1410 - Administration	0.00	20,000.00	20,000.00	0.00
Total Administration	<u>0.00</u>	<u>66,070.00</u>	<u>80,000.00</u>	<u>13,930.00</u>
A & E				
1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
1430.99 - A & E Fees - Soft Costs	0.00	2,061.25	0.00	(2,061.25)
Total A & E Fees	<u>0.00</u>	<u>2,061.25</u>	<u>10,000.00</u>	<u>7,938.75</u>
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
1460 - Dwelling Structures	0.00	0.00	101,849.00	101,849.00
Total Dwelling Structures	<u>0.00</u>	<u>0.00</u>	<u>101,849.00</u>	<u>101,849.00</u>
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	<u>0.00</u>	<u>68,131.25</u>	<u>191,849.00</u>	<u>123,717.75</u>
1600 - CFP Funding	<u>0.00</u>	<u>68,131.25</u>	<u>191,849.00</u>	<u>123,717.75</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Manistee Housing Commission
Capital Fund 501-13

Program ID:	1 Month Ended June 30, 2014	6 Months Ended June 30, 2014	BUDGET	OVER/UNDER
MI33P078501-13 **1513**				
<hr/>				
Administration				
1406 - Operations	\$ 0.00	\$ 0.00	\$ 39,637.40	\$ 39,637.40
1408 - Management Improvements	0.00	0.00	20,000.00	20,000.00
1410 - Administration	0.00	0.00	19,818.70	19,818.70
Total Administration	0.00	0.00	79,456.10	79,456.10
A & E				
1430 - A & E Fees	0.00	9,384.00	10,543.90	1,159.90
Total A & E Fees	0.00	9,384.00	10,543.90	1,159.90
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
Total Site Improvements	0.00	0.00	0.00	0.00
Dwelling Structures				
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
Total Dwelling Structures	0.00	0.00	108,187.00	108,187.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
Total Nondwelling Equip.	0.00	0.00	0.00	0.00
Demolition				
Total Demolition	0.00	0.00	0.00	0.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	0.00	9,384.00	198,187.00	188,803.00
1600 - CFP Funding	0.00	9,384.00	198,187.00	188,803.00
Over/(Under) Funding	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

Date	Reference	T	Account	Description	Amount	Reference Total
06/01/14	5994	V	10014320	Consumers Energy	6,087.93	6,087.93
06/01/14	5995	V	10014221	██████████	200.00	200.00
06/01/14	5996	V	10014330	DTE Energy	712.40	712.40
06/01/14	5997	V	10014221	██████████	100.00	100.00
06/01/14	5998	V	10014221	██████████	100.00	100.00
06/01/14	5999	V	10014221	██████████	200.00	200.00
06/01/14	6000		10014190.3	The Nelrod Company	199.00	199.00
06/01/14	6001	V	10014221	██████████	100.00	100.00
06/01/14	6002	V	10012131	Oswego Comm. Bank	1,257.22	
06/01/14	6002	V	10014580	Oswego Comm. Bank	6,342.01	
06/01/14	6002	V	10017510	Oswego Comm. Bank	1,257.22	
06/01/14	6002	V	10017590	Oswego Comm. Bank	(1,257.22)	7,599.23
06/03/14	6003	V	10014221	██████████	100.00	100.00
06/03/14	6004		10011211	American Bankers Insurance Company	1,169.00	1,169.00
06/03/14	6005	V	10014185	AT & T Mobility	939.58	939.58
06/03/14	6006	V	10014420	Auto Value	50.18	50.18
06/03/14	6007	V	10014185	Charter Business	123.19	
06/03/14	6007	V	10014230	Charter Business	4,233.76	4,356.95
06/03/14	6008	V	10014310	City of Manistee	2,711.46	2,711.46
06/03/14	6009	V	10014320	Consumers Energy	1,819.50	1,819.50
06/03/14	6010	V	10011690	DTE Energy	720.00	720.00
06/03/14	6011		10011400.9	Grand Rental Station	599.99	
06/03/14	6011		10017540	Grand Rental Station	599.99	
06/03/14	6011		10017590	Grand Rental Station	(599.99)	599.99
06/03/14	6012	V	10014190.4	Jackpine Business Centers	19.30	19.30
06/03/14	6013	V	10014431	Manistee Landfill	98.04	98.04
06/03/14	6014		10014190.5	McCardel Water Conditioning	16.50	
06/03/14	6014		10014420	McCardel Water Conditioning	34.00	50.50
06/03/14	6015	V	10014130	Mika Meyers Beckett & Jones PLC	2,973.27	2,973.27
06/03/14	6016	V	10014190.3	Next IT	187.50	187.50
06/03/14	6017		10014190.5	PNC Bank	440.28	440.28
06/03/14	6018		10014190.5	Poster Compliance Center	69.00	69.00
06/03/14	6019	V	10014430.04	Schindler Elevator Corp.	1,082.50	1,082.50
06/03/14	6020	V	10014420	Sherwin-Williams Co.	517.25	517.25
06/11/14	6021	V	10014431	Allied Waste Services	1,098.01	1,098.01

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

Date	Reference	T	Account	Description	Amount	Reference Total
06/11/14	6022	V	10014185	AT & T	823.46	823.46
06/11/14	6023	V	10014420	Blarney Castle Fleet Program	144.25	144.25
06/11/14	6024		10014420	Cadillac Plumbing-Heating & Electric	75.81	75.81
06/11/14	6025	V	10014430.12	Crystal Lock & Supply	94.00	94.00
06/11/14	6026		10114430.02	Custom Sheet Metal & Heating	1,585.00	
06/11/14	6026		15111460.99	Custom Sheet Metal & Heating	1,585.00	
06/11/14	6026		15119800	Custom Sheet Metal & Heating	(1,585.00)	1,585.00
06/11/14	6027	V	10014420	Grand Rental Station	73.54	73.54
06/11/14	6028	V	10014190.3	Great Lakes Coll. Agency	23.64	23.64
06/11/14	6029	V	10014420	HD Supply Facilities Mtce	333.13	333.13
06/11/14	6030	V	10014170	H.A.A.S., Inc.	667.44	667.44
06/11/14	6031	V	10012119.2	Manistee Hsg Commission	632.00	632.00
06/11/14	6032	V	10011690	Void Check	0.00	
06/11/14	6033	V	10014420	Olson Lumber Company	162.79	162.79
06/11/14	6034	V	10014190.5	The Pioneer Group	744.52	744.52
06/11/14	6035	V	10014190.4	Staples Credit Plan	1,036.71	
06/11/14	6035	V	10014220	Staples Credit Plan	137.99	1,174.70
06/11/14	6036	V	10014420	Wahr Hardware	105.67	105.67
06/11/14	6037	V	10014190.3	Next IT	347.00	347.00
06/11/14	6038		10011122	Consumers Energy	55.00	55.00
06/17/14	6039	V	10014190.3	Applied Imaging	244.86	244.86
06/17/14	6040		10014430.12	Bob's Roofing Co Inc.	824.26	824.26
06/17/14	6041		10011129		(33.00)	
06/17/14	6041		10012114		173.00	140.00
06/17/14	6042	V	10014170	Daniel D. Laskey Co., PC	71.00	71.00
06/17/14	6043	V	10014330	DTE Energy	1,554.08	1,554.08
06/17/14	6044	V	10014420	Fastenal Company	764.30	764.30
06/17/14	6045	V	10014430.06	Haglund's Floor Covering	1,688.00	1,688.00
06/17/14	6046		10014430.05	Jason Thompson Landscape & Design	250.00	250.00
06/17/14	6047	V	10014190.3	Next IT	149.50	149.50
06/17/14	6048	V	10014420	State Industrial Products	479.10	479.10
06/25/14	6049		10011211	American Bankers Insurance Company	1,074.00	1,074.00
06/25/14	6050	V	10014185	AT & T Long Distance	48.36	48.36
06/25/14	6051	V	10014420	Blarney Castle Fleet Program	386.81	386.81

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

Date	Reference	T	Account	Description	Amount	Reference Total
06/25/14	6052	V	10014420	Grand Rental Station	78.92	78.92
06/25/14	6053	V	10014420	HD Supply Facilities Mtce	128.02	128.02
06/25/14	6054	V	10014431	Manistee Landfill	101.29	101.29
06/25/14	6055	V	10014130	Mika Meyers Beckett & Jones PLC	1,564.95	1,564.95
06/25/14	6056	V	10014190.3	Pitney Bowes	405.96	405.96
06/25/14	6057	V	10014182	Principal Financial Group	363.12	
06/25/14	6057	V	10014433	Principal Financial Group	521.16	884.28
06/25/14	6058		10011290	Priority Health	6,650.76	6,650.76
06/25/14	6059	V	10014420	State Industrial Products	549.00	549.00
06/25/14	6060	V	10014182	Sun Life Financial	379.50	
06/25/14	6060	V	10014433	Sun Life Financial	198.61	578.11
06/25/14	6061		10014430.05	Swidorski Bros. Excavating LLC	315.00	
06/25/14	6061		10014430.12	Swidorski Bros. Excavating LLC	575.00	
06/25/14	6061		10104430.12	Swidorski Bros. Excavating LLC	3,495.00	
06/25/14	6061		15101485.99	Swidorski Bros. Excavating LLC	3,495.00	
06/25/14	6061		15109800	Swidorski Bros. Excavating LLC	(3,495.00)	4,385.00
06/25/14	6062	V	10014430.07	Top Line Electric	2,207.00	2,207.00
06/25/14	6063	V	10014182	VSP	60.99	
06/25/14	6063	V	10014433	VSP	87.13	148.12
06/30/14	MI078		10011111.2	Checks 5994 - 6063	(66,698.50)	<u>(66,698.50)</u>
				Transaction Balance		<u><u>0.00</u></u>

Total Debits 73,668.71 Total Credits 73,668.71 A/C Hash Total 911828515.950

Number of Transactions 89

**Manistee Housing Commission
Cash Receipts Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/30/14	145		10011111.2	June Cash Receipts	58,187.42	
06/30/14	145		10011122	June TAR Collections	(54,931.37)	
06/30/14	145		10011122.1	Collection Loss Recovery	(25.00)	
06/30/14	145		10012114	Tenant Security/Pet Deposit Pymts	(1,676.50)	
06/30/14	145		10012119.2	June Cash Receipts	(632.00)	
06/30/14	145		10013690.1	Refund of Overpayment	(532.45)	
06/30/14	145		10013690.6	Fraud Recovery - Wisniewski	(390.10)	
06/30/14	145		20011122	June TAR Collections	(632.00)	
06/30/14	145		20011129.4	June Cash Receipts	632.00	
06/30/14	146		10011111.2	Operating Subsidy	9,950.50	
06/30/14	146		10013401.2	Operating Subsidy	(9,950.50)	
06/30/14	147		10011111.2	Operating Subsidy	25,482.00	
06/30/14	147		10013401.2	Operating Subsidy	(25,482.00)	
06/30/14	148		10011111.2	NOW Interest	0.17	
06/30/14	148		10013610	NOW Interest	(0.17)	
06/30/14	149		10011111.2	REPO Interest	98.88	
06/30/14	149		10013610	REPO Interest	(98.88)	
06/30/14	150		10011111.3	HRA Interest	0.48	
06/30/14	150		10013610	HRA Interest	(0.48)	
06/30/14	151		10011111.4	Money Market Savings Interest	4.36	
06/30/14	151		10013610	Money Market Savings Interest	(4.36)	
					Transaction Balance	<u>0.00</u>

Total Debits 94,355.81 Total Credits 94,355.81 A/C Hash Total 230255130.500

Number of Transactions 21

Date	Reference	T	Account	Description	Amount	Reference Total
06/30/14	355		10011290	To reclassify CK 5991 dated 05/27/2014.	(6,650.76)	
06/30/14	355		10012117.4	To reclassify CK 5991 dated 05/27/2014.	685.56	
06/30/14	355		10014182	To reclassify CK 5991 dated 05/27/2014.	2,583.46	
06/30/14	355		10014433	To reclassify CK 5991 dated 05/27/2014.	3,381.74	
06/30/14	356		10011111.2	To record stop payment and fee on CK 5985 dated 05/27/2014.	173.00	
06/30/14	356		10011111.2	To record stop payment and fee on CK 5985 dated 05/27/2014.	(33.00)	
06/30/14	356		10011129	To record stop payment and fee on CK 5985 dated 05/27/2014.	33.00	
06/30/14	356		10012114	To record stop payment and fee on CK 5985 dated 05/27/2014.	(173.00)	
06/30/14	357		10011122	To record charges to tenants per June 2014 MSO.	58,432.29	
06/30/14	357		10013110	To record charges to tenants per June 2014 MSO.	(50,305.19)	
06/30/14	357		10013120	To record charges to tenants per June 2014 MSO.	(552.88)	
06/30/14	357		10013689	To record charges to tenants per June 2014 MSO.	(4,024.00)	
06/30/14	357		10013690	To record charges to tenants per June 2014 MSO.	(3,550.22)	
06/30/14	358		10011122	To record transfer of security deposit to A/R per June 2014 MSO.	(16.20)	
06/30/14	358		10012114	To record transfer of security deposit to A/R per June 2014 MSO.	16.20	
06/30/14	359		10014190.2	To reclassify Nelrod expenses.	(597.00)	
06/30/14	359		10014190.3	To reclassify Nelrod expenses.	597.00	
06/30/14	360		10011111.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	(5,930.16)	
06/30/14	360		10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	1,318.66	
06/30/14	360		10012117.11	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	308.38	
06/30/14	360		10012117.2	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	1,907.00	
06/30/14	360		10012117.3	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	769.10	
06/30/14	360		10014182	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	1,057.89	
06/30/14	360		10014433	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.	569.13	
06/30/14	361		10011111.2	To record MiSDU debits per June 2014 bank statement.	(35.40)	
06/30/14	361		10012117.8	To record MiSDU debits per June 2014 bank statement.	35.40	
06/30/14	362		10011111.2	To record MERS debit per June 2014 bank statement.	(1,272.23)	
06/30/14	362		10012117.5	To record MERS debit per June 2014		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				bank statement.	1,272.23	
06/30/14	363		10011111.3	To record HRA transactions per June 2014 bank statement.	(140.09)	
06/30/14	363		10012117.12	To record HRA transactions per June 2014 bank statement.	140.09	
06/30/14	A1	S	10019998	To record unit months for PUM calculation.	214.00	
06/30/14	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
06/30/14	A2	S	10012137	To record estimated monthly PILOT expense.	(3,120.00)	
06/30/14	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
06/30/14	A3	S	10011400.95	To record estimated monthly depreciation expense.	(24,460.00)	
06/30/14	A3	S	10014800	To record estimated monthly depreciation expense.	24,460.00	
06/30/14	PAY2014		10011111.2	Payroll Journal Entry	(15,498.80)	
06/30/14	PAY2014		10012117.1	Payroll Journal Entry	(1,318.66)	
06/30/14	PAY2014		10012117.11	Payroll Journal Entry	(308.38)	
06/30/14	PAY2014		10012117.12	Payroll Journal Entry	(316.66)	
06/30/14	PAY2014		10012117.2	Payroll Journal Entry	(1,907.00)	
06/30/14	PAY2014		10012117.3	Payroll Journal Entry	(800.86)	
06/30/14	PAY2014		10012117.4	Payroll Journal Entry	(685.56)	
06/30/14	PAY2014		10012117.5	Payroll Journal Entry	(1,284.34)	
06/30/14	PAY2014		10012117.6	Payroll Journal Entry	(3.00)	
06/30/14	PAY2014		10012117.8	Payroll Journal Entry	(35.40)	
06/30/14	PAY2014		10012117.9	Payroll Journal Entry	(112.18)	
06/30/14	PAY2014		10014110	Payroll Journal Entry	14,372.84	
06/30/14	PAY2014		10014410	Payroll Journal Entry	7,898.00	
06/30/14	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	214.00	
06/30/14	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(214.00)	
06/30/14	RT2	S	10011211	To record monthly insurance write off.	(5,259.86)	
06/30/14	RT2	S	10014510	To record monthly insurance write off.	5,259.86	
				Transaction Balance		<u>0.00</u>

Total Debits 128,818.83 Total Credits 128,818.83 A/C Hash Total 530691090.510

Number of Transactions 53

**Manistee Housing Commission
Payroll Disbursements Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/04/14	12766	V	10012117.6	United Steel Workers	3.00	3.00
06/04/14	12767	V	10011111.3	West Shore Bank	158.33	158.33
06/18/14	12777	V	10012117.9	United Steel Workers	112.18	112.18
06/18/14	12778	V	10011111.3	West Shore Bank	158.33	158.33
06/30/14	MI078		10011111.2	June 2014 Payroll Disbursements	(431.84)	<u>(431.84)</u>
					Transaction Balance	<u><u>0.00</u></u>
Total Debits				Total Credits		
			<u>431.84</u>		<u>431.84</u>	A/C Hash Total <u>50057569.300</u>
Number of Transactions		5				

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

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.06	06/30/14	10011111.2	NOW Account		15,498.80
89.06	06/30/14	10012117.1	Social Security Withheld		1,318.66
89.06	06/30/14	10012117.10	United Way		0.00
89.06	06/30/14	10012117.11	Medicare Withheld		308.38
89.06	06/30/14	10012117.12	FSA Withheld		316.66
89.06	06/30/14	10012117.2	Federal Income Tax Withl		1,907.00
89.06	06/30/14	10012117.3	State Income Tax Withhel		800.86
89.06	06/30/14	10012117.4	125 Medical Withheld		685.56
89.06	06/30/14	10012117.5	Pension Withheld		1,284.34
89.06	06/30/14	10012117.6	PAC Withheld		3.00
89.06	06/30/14	10012117.8	Friend of Court Withheld		35.40
89.06	06/30/14	10012117.9	Union Dues Withheld		112.18
89.06	06/30/14	10012119	Accounts Payable - Other		0.00
89.06	06/30/14	10014110	Administrative Salaries	14,372.84	
89.06	06/30/14	10014410	Labor, Maintenance	7,898.00	
15 Journal Entries			Total	<u>22,270.84</u>	<u>22,270.84</u>

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12758 06/04/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.61	Union Dues	16.68
			FICA-Med	14.41	Union PAC (1)	1.00
			Federal W/H	45.00	125 Medical	46.22
			State W/H	39.58	Mers	62.40
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>160.60</u>		<u>126.30</u>
Number of Periods: 1					NET PAY:	753.10
Company Expenses:		FICA-SS: 61.61	FICA-Med: 14.41	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Anthony - Anthony Mastrapasqua Check #12768 06/18/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.62	Union Dues	16.68
			FICA-Med	14.41	Union PAC (1)	0.00
			Federal W/H	45.00	125 Medical	46.22
			State W/H	39.58	Mers	62.40
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>160.61</u>		<u>125.30</u>
Number of Periods: 1					NET PAY:	754.09
Company Expenses:		FICA-SS: 61.61	FICA-Med: 14.41	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Beverly - Beverly A. Pahoski Check #12763 06/04/14						
Salaried Wages	0.0000	1,080.00	FICA-SS	64.43	Mers	64.80
			FICA-Med	15.07	United Way(2)	0.00
			Federal W/H	116.00	FSA	40.74
			State W/H	51.41		
TOTALS	<u>0.0000</u>	<u>1,080.00</u>		<u>246.91</u>		<u>105.54</u>
Number of Periods: 1					NET PAY:	727.55
Company Expenses:		FICA-SS: 64.43	FICA-Med: 15.07	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Beverly - Beverly A. Pahoski Check #12773 06/18/14						
Salaried Wages	0.0000	1,080.00	FICA-SS	64.43	Mers	64.80
			FICA-Med	15.07	United Way(2)	0.00
			Federal W/H	116.00	FSA	40.74
			State W/H	51.41		
TOTALS	<u>0.0000</u>	<u>1,080.00</u>		<u>246.91</u>		<u>105.54</u>
Number of Periods: 1					NET PAY:	727.55
Company Expenses:		FICA-SS: 64.43	FICA-Med: 15.07	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Beverly - Beverly A. Pahoski Check #12774 06/18/14						
Salaried Wages	0.0000	100.00	FICA-SS	6.20	Mers	6.00
			FICA-Med	1.45	United Way(2)	0.00
			Federal W/H	1.00	FSA	0.00
			State W/H	14.00		
TOTALS	<u>0.0000</u>	<u>100.00</u>		<u>22.65</u>		<u>6.00</u>
Number of Periods: 1					NET PAY:	71.35
Company Expenses:		FICA-SS: 6.20	FICA-Med: 1.45	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Clinton - Clinton E. Copus II Check #12760 06/04/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	182.76	Mers	185.19
			FICA-Med	42.74	FSA	92.59
			Federal W/H	285.00	125 Medical	46.22
			State W/H	104.33		
TOTALS	<u>0.0000</u>	<u>3,086.54</u>		<u>614.83</u>		<u>324.00</u>
Number of Periods: 1					NET PAY:	2,147.71
Company Expenses:		FICA-SS: 182.76	FICA-Med: 42.74	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Clinton - Clinton E. Copus II Check #12770 06/18/14						
Salaried Wages	0.0000	3,086.54	FICA-SS	182.77	Mers	185.19
			FICA-Med	42.74	FSA	92.59
			Federal W/H	285.00	125 Medical	46.22
			State W/H	104.33		
TOTALS	0.0000	3,086.54		614.84		324.00
Number of Periods: 1					NET PAY:	2,147.70
Company Expenses:		FICA-SS: 182.76	FICA-Med: 42.74	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12759 06/04/14						
Salaried Wages	0.0000	1,380.00	FICA-SS	82.69	Union Dues	21.81
			FICA-Med	19.34	Union PAC (1)	1.00
			Federal W/H	81.00	Child Support	17.70
			State W/H	46.63	125 Medical	46.22
					Mers	82.80
TOTALS	0.0000	1,380.00		229.66		169.53
Number of Periods: 1					NET PAY:	980.81
Company Expenses:		FICA-SS: 82.69	FICA-Med: 19.34	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12769 06/18/14						
Salaried Wages	0.0000	1,350.00	FICA-SS	80.84	Union Dues	21.38
			FICA-Med	18.90	Union PAC (1)	0.00
			Federal W/H	77.00	Child Support	17.70
			State W/H	45.43	125 Medical	46.22
					Mers	81.00
TOTALS	0.0000	1,350.00		222.17		166.30
Number of Periods: 1					NET PAY:	961.53
Company Expenses:		FICA-SS: 80.84	FICA-Med: 18.90	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski Check #12762 06/04/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	113.57	Mers	112.67
			FICA-Med	26.55	United Way(2)	0.00
			Federal W/H	249.00	125 Medical	46.22
			State W/H	66.52		
TOTALS	0.0000	1,877.88		455.64		158.89
Number of Periods: 1					NET PAY:	1,263.35
Company Expenses:		FICA-SS: 113.56	FICA-Med: 26.56	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski Check #12772 06/18/14						
Salaried Wages	0.0000	1,877.88	FICA-SS	113.56	Mers	112.67
			FICA-Med	26.56	United Way(2)	0.00
			Federal W/H	249.00	125 Medical	46.22
			State W/H	66.52		
TOTALS	0.0000	1,877.88		455.64		158.89
Number of Periods: 1					NET PAY:	1,263.35
Company Expenses:		FICA-SS: 113.56	FICA-Med: 26.56	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Monica - Monica Otis Check #12765 06/04/14						
Salaried Wages	0.0000	1,040.00	FICA-SS	61.61	Mers	62.40
			FICA-Med	14.41	125 Medical	46.22
			Federal W/H	109.00		
			State W/H	39.58		
TOTALS	0.0000	1,040.00		224.60		108.62
Number of Periods: 1					NET PAY:	706.78
Company Expenses:		FICA-SS: 61.61	FICA-Med: 14.41	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Monica - Monica Otis Check #12776 06/18/14						
Salaried Wages	0.0000	1,144.00	FICA-SS	68.06	Mers	68.64
			FICA-Med	15.92	125 Medical	46.22
			Federal W/H	124.00		
			State W/H	43.74		
TOTALS	<u>0.0000</u>	<u>1,144.00</u>		<u>251.72</u>		<u>114.86</u>
Number of Periods: 1					NET PAY:	777.42
Company Expenses:		FICA-SS: 68.06	FICA-Med: 15.92	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Robert - Robert Krolczyk Check #12764 06/04/14						
Salaried Wages	0.0000	1,092.00	FICA-SS	59.23	Mers	65.52
			FICA-Med	13.85	Union PAC (1)	1.00
			Federal W/H	41.00	Union Dues	17.51
			State W/H	31.28	FSA	25.00
					125 Medical	111.68
TOTALS	<u>0.0000</u>	<u>1,092.00</u>		<u>145.36</u>		<u>220.71</u>
Number of Periods: 1					NET PAY:	725.93
Company Expenses:		FICA-SS: 59.23	FICA-Med: 13.85	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Robert - Robert Krolczyk Check #12775 06/18/14						
Salaried Wages	0.0000	1,131.00	FICA-SS	61.65	Mers	67.86
			FICA-Med	14.42	Union PAC (1)	0.00
			Federal W/H	45.00	Union Dues	18.12
			State W/H	32.84	FSA	25.00
					125 Medical	111.68
TOTALS	<u>0.0000</u>	<u>1,131.00</u>		<u>153.91</u>		<u>222.66</u>
Number of Periods: 1					NET PAY:	754.43
Company Expenses:		FICA-SS: 61.65	FICA-Med: 14.42	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Rochelle - Rochelle Pierce Check #12761 06/04/14						
Salaried Wages	0.0000	320.00	FICA-SS	19.84	Mers	0.00
			FICA-Med	4.64	Union PAC (1)	0.00
			Federal W/H	8.00	Union Dues	0.00
			State W/H	7.06		
TOTALS	<u>0.0000</u>	<u>320.00</u>		<u>39.54</u>		<u>0.00</u>
Number of Periods: 1					NET PAY:	280.46
Company Expenses:		FICA-SS: 19.84	FICA-Med: 4.64	FUTA: 0.00		
		MI SUTA-Base Rate: 32.96	MI SUTA-Obligation A: 7.20			
Rochelle - Rochelle Pierce Check #12771 06/18/14						
Salaried Wages	0.0000	545.00	FICA-SS	33.79	Mers	0.00
			FICA-Med	7.90	Union PAC (1)	0.00
			Federal W/H	31.00	Union Dues	0.00
			State W/H	16.62		
TOTALS	<u>0.0000</u>	<u>545.00</u>		<u>89.31</u>		<u>0.00</u>
Number of Periods: 1					NET PAY:	455.69
Company Expenses:		FICA-SS: 33.79	FICA-Med: 7.90	FUTA: 0.00		
		MI SUTA-Base Rate: 56.14	MI SUTA-Obligation A: 12.26			

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	Number of Checks: 17					
Salaried Wages	0.0000	22,270.84	FICA-SS	1,318.66	Mers	1,284.34
			FICA-Med	308.38	United Way(2)	0.00
			Federal W/H	1,907.00	FSA	316.66
			State W/H	800.86	125 Medical	685.56
					Union Dues	112.18
					Union PAC (1)	3.00
					Child Support	35.40
TOTALS	<u>0.0000</u>	<u>22,270.84</u>		<u>4,334.90</u>		<u>2,437.14</u>
					NET PAY:	15,498.80
Company Expenses:		FICA-SS: 1,318.63	FICA-Med: 308.39	FUTA: 0.00		
		MI SUTA-Base Rate: 89.10	MI SUTA-Obligation A: 19.46			

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2 NOW Account				457,146.63		
06/30/14	145		June Cash Receipts		58,187.42	
06/30/14	146		Operating Subsidy		9,950.50	
06/30/14	147		Operating Subsidy		25,482.00	
06/30/14	148		NOW Interest		0.17	
06/30/14	149		REPO Interest		98.88	
06/30/14	356		To record stop payment and fee on CK 5985 dated 05/27/2014.		173.00	
06/30/14	356		To record stop payment and fee on CK 5985 dated 05/27/2014.		(33.00)	
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		(5,930.16)	
06/30/14	361		To record MiSDU debits per June 2014 bank statement.		(35.40)	
06/30/14	362		To record MERS debit per June 2014 bank statement.		(1,272.23)	
06/30/14	MI078		Checks 5994 - 6063		(66,698.50)	
06/30/14	MI078		June 2014 Payroll Disbursements		(431.84)	
06/30/14	PAY2014		Payroll Journal Entry		(15,498.80)	
					<u>3,992.04</u>	<u>461,138.67</u>
10011111.3 HRA Account				11,748.70		
06/30/14	150		HRA Interest		0.48	
06/30/14	363		To record HRA transactions per June 2014 bank statement.		(140.09)	
06/04/14	12767	V	West Shore Bank		158.33	
06/18/14	12778	V	West Shore Bank		158.33	
					<u>177.05</u>	<u>11,925.75</u>
10011111.4 Money Market Savings				53,009.73		
06/30/14	151		Money Market Savings Interest		4.36	
					<u>4.36</u>	<u>53,014.09</u>
10011117 Petty Cash Fund				250.00		
					<u>0.00</u>	<u>250.00</u>
10011118 Change Fund				50.00		
					<u>0.00</u>	<u>50.00</u>
10011122 Tenants Accounts Receivable				9,915.68		
06/30/14	145		June TAR Collections		(54,931.37)	
06/30/14	357		To record charges to tenants per June 2014 MSO.		58,432.29	
06/30/14	358		To record transfer of security deposit to A/R per June 2014 MSO.		(16.20)	
06/11/14	6038		Consumers Energy		55.00	
					<u>3,539.72</u>	<u>13,455.40</u>
10011122.1 Allowance for Doubtful Accounts				(2,608.48)		
06/30/14	145		Collection Loss Recovery		(25.00)	
					<u>(25.00)</u>	<u>(2,633.48)</u>
10011129 Accounts Receivable-Other				0.00		
06/30/14	356		To record stop payment and fee on CK 5985 dated 05/27/2014.		33.00	
06/17/14	6041		Christine Edson		(33.00)	
					<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011211 Prepaid Insurance				13,998.56		
06/03/14	6004		American Bankers Insurance Company		1,169.00	
06/25/14	6049		American Bankers Insurance Company		1,074.00	
06/30/14	RT2	S	To record monthly insurance write off.		(5,259.86)	
					<u>(3,016.86)</u>	<u>10,981.70</u>
10011290 Other Prepaid Expenses				6,650.76		
06/30/14	355		To reclassify CK 5991 dated 05/27/2014.		(6,650.76)	
06/25/14	6058		Priority Health		6,650.76	
					<u>0.00</u>	<u>6,650.76</u>
10011400 Construction in Progress-CFP				35,079.30		
					<u>0.00</u>	<u>35,079.30</u>
10011400.6 Land				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
10011400.61 Land Improvements				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
10011400.7 Buildings				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
10011400.71 Building Improvements				4,789,817.60		
					<u>0.00</u>	<u>4,789,817.60</u>
10011400.72 Non-dwelling Structures				7,050.00		
					<u>0.00</u>	<u>7,050.00</u>
10011400.8 Furn., Equip., Mach.-Dwellings				241,029.69		
					<u>0.00</u>	<u>241,029.69</u>
10011400.9 Furn., Equip., Mach.-Admin				504,441.94		
06/03/14	6011		Grand Rental Station		599.99	
					<u>599.99</u>	<u>505,041.93</u>
10011400.95 Accumulated Depreciation-ALL				(7,470,371.05)		
06/30/14	A3	S	To record estimated monthly depreciation expense.		(24,460.00)	
					<u>(24,460.00)</u>	<u>(7,494,831.05)</u>
10011690 Undistributed Debits				0.00		
06/03/14	6010	V	DTE Energy		720.00	
06/11/14	6032	V	Void Check		0.00	
					<u>720.00</u>	<u>720.00</u>
10012111 Vendors and Contractors				(42,793.60)		
					<u>0.00</u>	<u>(42,793.60)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012114 Tenant Security Deposits				(58,137.00)		
06/30/14	145		Tenant Security/Pet Deposit Pymts		(1,676.50)	
06/30/14	356		To record stop payment and fee on CK 5985 dated 05/27/2014.		(173.00)	
06/30/14	358		To record transfer of security deposit to A/R per June 2014 MSO.		16.20	
06/17/14	6041				173.00	
					<u>(1,660.30)</u>	<u>(59,797.30)</u>
10012117.1 Social Security Withheld				0.00		
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		1,318.66	
06/30/14	PAY2014		Payroll Journal Entry		<u>(1,318.66)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.11 Medicare Withheld				0.00		
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		308.38	
06/30/14	PAY2014		Payroll Journal Entry		<u>(308.38)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.12 FSA Withheld				(1,579.74)		
06/30/14	363		To record HRA transactions per June 2014 bank statement.		140.09	
06/30/14	PAY2014		Payroll Journal Entry		<u>(316.66)</u>	
					<u>(176.57)</u>	<u>(1,756.31)</u>
10012117.2 Federal Income Tax Withheld				0.00		
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		1,907.00	
06/30/14	PAY2014		Payroll Journal Entry		<u>(1,907.00)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.3 State Income Tax Withheld				(769.10)		
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		769.10	
06/30/14	PAY2014		Payroll Journal Entry		<u>(800.86)</u>	
					<u>(31.76)</u>	<u>(800.86)</u>
10012117.4 125 Medical Withheld				0.00		
06/30/14	355		To reclassify CK 5991 dated 05/27/2014.		685.56	
06/30/14	PAY2014		Payroll Journal Entry		<u>(685.56)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.5 Pension Withheld				(1,272.23)		
06/30/14	362		To record MERS debit per June 2014 bank statement.		1,272.23	
06/30/14	PAY2014		Payroll Journal Entry		<u>(1,284.34)</u>	
					<u>(12.11)</u>	<u>(1,284.34)</u>
10012117.6 PAC Withheld				0.00		
06/04/14	12766	V	United Steel Workers		3.00	
06/30/14	PAY2014		Payroll Journal Entry		<u>(3.00)</u>	
					<u>0.00</u>	<u>0.00</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012117.8 Friend of Court Withheld				0.00		
06/30/14	361		To record MiSDU debits per June 2014 bank statement.		35.40	
06/30/14	PAY2014		Payroll Journal Entry		(35.40)	
					<u>0.00</u>	<u>0.00</u>
10012117.9 Union Dues Withheld				0.00		
06/18/14	12777	V	United Steel Workers		112.18	
06/30/14	PAY2014		Payroll Journal Entry		(112.18)	
					<u>0.00</u>	<u>0.00</u>
10012119.2 Interfund Payble - DVG				(1,748.00)		
06/30/14	145		June Cash Receipts		(632.00)	
06/11/14	6031	V	Manistee Hsg Commission		632.00	
					<u>0.00</u>	<u>(1,748.00)</u>
10012131 EPC Loan - Current				(10,313.38)		
06/01/14	6002	V	Oswego Comm. Bank		1,257.22	
					<u>1,257.22</u>	<u>(9,056.16)</u>
10012132 EPC Loan - Noncurrent				(1,179,252.93)		
					<u>0.00</u>	<u>(1,179,252.93)</u>
10012135 Accrued Salaries and Wages				(11,414.62)		
					<u>0.00</u>	<u>(11,414.62)</u>
10012135.1 Accrued Comp. Absences-Current				(12,114.51)		
					<u>0.00</u>	<u>(12,114.51)</u>
10012135.3 Accrued Comp. Absences-Non Current				(12,914.88)		
					<u>0.00</u>	<u>(12,914.88)</u>
10012137 Payments in Lieu of Taxes				(54,851.20)		
06/30/14	A2	S	To record estimated monthly PILOT expense.		(3,120.00)	
					<u>(3,120.00)</u>	<u>(57,971.20)</u>
10012806 Unrestricted Net Assets				(350,490.36)		
					<u>0.00</u>	<u>(350,490.36)</u>
10012806.1 Invested in Capital Assets				(2,097,808.50)		
					<u>0.00</u>	<u>(2,097,808.50)</u>
10012820 HUD Operating Reserve - Memo				(350,490.36)		
					<u>0.00</u>	<u>(350,490.36)</u>
10012820.1 HUD Operating Reserve-Contra				350,490.36		
					<u>0.00</u>	<u>350,490.36</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013110 Dwelling Rental				(248,770.00)		
06/30/14	357		To record charges to tenants per June 2014 MSO.		(50,305.19)	
					<u>(50,305.19)</u>	<u>(299,075.19)</u>
10013120 Excess Utilities				(3,128.21)		
06/30/14	357		To record charges to tenants per June 2014 MSO.		(552.88)	
					<u>(552.88)</u>	<u>(3,681.09)</u>
10013401.1 Operating Grants				(40,000.00)		
					<u>0.00</u>	<u>(40,000.00)</u>
10013401.2 Operating Subsidy				(178,567.00)		
06/30/14	146		Operating Subsidy		(9,950.50)	
06/30/14	147		Operating Subsidy		(25,482.00)	
					<u>(35,432.50)</u>	<u>(213,999.50)</u>
10013610 Interest Income-Gen. Fund				(534.29)		
06/30/14	148		NOW Interest		(0.17)	
06/30/14	149		REPO Interest		(98.88)	
06/30/14	150		HRA Interest		(0.48)	
06/30/14	151		Money Market Savings Interest		(4.36)	
					<u>(103.89)</u>	<u>(638.18)</u>
10013689 Tenant Income - Cable TV				(20,821.59)		
06/30/14	357		To record charges to tenants per June 2014 MSO.		(4,024.00)	
					<u>(4,024.00)</u>	<u>(24,845.59)</u>
10013690 Tenant Income				(11,062.28)		
06/30/14	357		To record charges to tenants per June 2014 MSO.		(3,550.22)	
					<u>(3,550.22)</u>	<u>(14,612.50)</u>
10013690.1 Non-Tenant Income				0.00		
06/30/14	145		Refund of Overpayment		(532.45)	
					<u>(532.45)</u>	<u>(532.45)</u>
10013690.4 Laundry Income				(4,758.01)		
					<u>0.00</u>	<u>(4,758.01)</u>
10013690.6 Fraud Recovery Revenue				(970.25)		
06/30/14	145		Fraud Recovery - Wisniewski		(390.10)	
					<u>(390.10)</u>	<u>(1,360.35)</u>
10014110 Administrative Salaries				54,122.46		
06/30/14	PAY2014		Payroll Journal Entry		14,372.84	
					<u>14,372.84</u>	<u>68,495.30</u>
10014130 Legal Expense				8,914.83		
06/03/14	6015	V	Mika Meyers Beckett & Jones PLC		2,973.27	
06/25/14	6055	V	Mika Meyers Beckett & Jones PLC		1,564.95	

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014130 Legal Expense (cont.)					<u>4,538.22</u>	<u>13,453.05</u>
10014150 Travel Expense				(2,000.00)	<u>0.00</u>	<u>(2,000.00)</u>
10014170 Accounting Fees				4,246.65		
06/11/14	6030	V	H.A.A.S., Inc.		667.44	
06/17/14	6042	V	Daniel D. Laskey Co., PC		71.00	
					<u>738.44</u>	<u>4,985.09</u>
10014182 Employee Benefits - Admin				26,195.89		
06/30/14	355		To reclassify CK 5991 dated 05/27/2014.		2,583.46	
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		1,057.89	
06/25/14	6057	V	Principal Financial Group		363.12	
06/25/14	6060	V	Sun Life Financial		379.50	
06/25/14	6063	V	VSP		60.99	
					<u>4,444.96</u>	<u>30,640.85</u>
10014185 Telephone				11,543.31		
06/03/14	6005	V	AT & T Mobility		939.58	
06/03/14	6007	V	Charter Business		123.19	
06/11/14	6022	V	AT & T		823.46	
06/25/14	6050	V	AT & T Long Distance		48.36	
					<u>1,934.59</u>	<u>13,477.90</u>
10014190.1 Publications				1,299.00		
					<u>0.00</u>	<u>1,299.00</u>
10014190.2 Membership Dues and Fees				1,296.00		
06/30/14	359		To reclassify Nelrod expenses.		(597.00)	
					<u>(597.00)</u>	<u>699.00</u>
10014190.3 Admin Service Contracts				10,695.89		
06/30/14	359		To reclassify Nelrod expenses.		597.00	
06/01/14	6000		The Nelrod Company		199.00	
06/03/14	6016	V	Next IT		187.50	
06/11/14	6028	V	Great Lakes Coll. Agency		23.64	
06/11/14	6037	V	Next IT		347.00	
06/17/14	6039	V	Applied Imaging		244.86	
06/17/14	6047	V	Next IT		149.50	
06/25/14	6056	V	Pitney Bowes		405.96	
					<u>2,154.46</u>	<u>12,850.35</u>
10014190.4 Office Supplies				3,688.73		
06/03/14	6012	V	Jackpine Business Centers		19.30	
06/11/14	6035	V	Staples Credit Plan		1,036.71	
					<u>1,056.01</u>	<u>4,744.74</u>
10014190.5 Other Sundry-Misc.				6,088.18		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014190.5 Other Sundry-Misc. (cont.)						
06/03/14	6014		McCardel Water Conditioning		16.50	
06/03/14	6017		PNC Bank		440.28	
06/03/14	6018		Poster Compliance Center		69.00	
06/11/14	6034	V	The Pioneer Group		744.52	
					<u>1,270.30</u>	<u>7,358.48</u>
10014220 Rec., Pub., & Other Services				0.00		
06/11/14	6035	V	Staples Credit Plan		137.99	
					<u>137.99</u>	<u>137.99</u>
10014221 Resident Employee Stipend				4,450.00		
06/01/14	5995	V	██████████		200.00	
06/01/14	5997	V	██████████		100.00	
06/01/14	5998	V	██████████		100.00	
06/01/14	5999	V	██████████		200.00	
06/01/14	6001	V	██████████		100.00	
06/03/14	6003	V	██████████		100.00	
					<u>800.00</u>	<u>5,250.00</u>
10014230 Contract Costs-Cable & Other				20,667.81		
06/03/14	6007	V	Charter Business		4,233.76	
					<u>4,233.76</u>	<u>24,901.57</u>
10014310 Water & Sewer				20,349.78		
06/03/14	6008	V	City of Manistee		2,711.46	
					<u>2,711.46</u>	<u>23,061.24</u>
10014320 Electricity				54,936.06		
06/01/14	5994	V	Consumers Energy		6,087.93	
06/03/14	6009	V	Consumers Energy		1,819.50	
					<u>7,907.43</u>	<u>62,843.49</u>
10014330 Gas				23,200.51		
06/01/14	5996	V	DTE Energy		712.40	
06/17/14	6043	V	DTE Energy		1,554.08	
					<u>2,266.48</u>	<u>25,466.99</u>
10014410 Labor, Maintenance				41,250.76		
06/30/14	PAY2014		Payroll Journal Entry		7,898.00	
					<u>7,898.00</u>	<u>49,148.76</u>
10014420 Materials				26,000.17		
06/03/14	6006	V	Auto Value		50.18	
06/03/14	6014		McCardel Water Conditioning		34.00	
06/03/14	6020	V	Sherwin-Williams Co.		517.25	
06/11/14	6023	V	Blarney Castle Fleet Program		144.25	
06/11/14	6024		Cadillac Plumbing-Heating & Electric		75.81	
06/11/14	6027	V	Grand Rental Station		73.54	
06/11/14	6029	V	HD Supply Facilities Mtce		333.13	
06/11/14	6033	V	Olson Lumber Company		162.79	
06/11/14	6036	V	Wahr Hardware		105.67	

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014420 Materials (cont.)						
06/17/14	6044	V	Fastenal Company		764.30	
06/17/14	6048	V	State Industrial Products		479.10	
06/25/14	6051	V	Blarney Castle Fleet Program		386.81	
06/25/14	6052	V	Grand Rental Station		78.92	
06/25/14	6053	V	HD Supply Facilities Mtce		128.02	
06/25/14	6059	V	State Industrial Products		549.00	
					<u>3,882.77</u>	<u>29,882.94</u>
10014430.02 Heating & Cooling Contracts				18,350.15		
					<u>0.00</u>	<u>18,350.15</u>
10014430.03 Snow Removal Contracts				19,053.75		
					<u>0.00</u>	<u>19,053.75</u>
10014430.04 Elevator Contracts				9,604.07		
06/03/14	6019	V	Schindler Elevator Corp.		1,082.50	
					<u>1,082.50</u>	<u>10,686.57</u>
10014430.05 Landscape & Grounds Contracts				0.00		
06/17/14	6046		Jason Thompson Landscape & Design		250.00	
06/25/14	6061		Swidorski Bros. Excavating LLC		315.00	
					<u>565.00</u>	<u>565.00</u>
10014430.06 Unit Turnaround Contracts				8,600.00		
06/17/14	6045	V	Haglund's Floor Covering		1,688.00	
					<u>1,688.00</u>	<u>10,288.00</u>
10014430.07 Electrical Contracts				3,042.28		
06/25/14	6062	V	Top Line Electric		2,207.00	
					<u>2,207.00</u>	<u>5,249.28</u>
10014430.08 Plumbing Contracts				1,782.94		
					<u>0.00</u>	<u>1,782.94</u>
10014430.09 Extermination Contracts				1,606.00		
					<u>0.00</u>	<u>1,606.00</u>
10014430.11 Routine Maintenance Contracts				6,878.24		
					<u>0.00</u>	<u>6,878.24</u>
10014430.12 Miscellaneous Contracts				13,632.93		
06/11/14	6025	V	Crystal Lock & Supply		94.00	
06/17/14	6040		Bob's Roofing Co Inc.		824.26	
06/25/14	6061		Swidorski Bros. Excavating LLC		575.00	
					<u>1,493.26</u>	<u>15,126.19</u>
10014431 Garbage Removal				5,677.23		
06/03/14	6013	V	Manistee Landfill		98.04	

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014431 Garbage Removal (cont.)						
06/11/14	6021	V	Allied Waste Services		1,098.01	
06/25/14	6054	V	Manistee Landfill		101.29	
					<u>1,297.34</u>	<u>6,974.57</u>
10014433 Employee Benefits - Maint.				27,891.50		
06/30/14	355		To reclassify CK 5991 dated 05/27/2014.		3,381.74	
06/30/14	360		To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY per June 2014 bank statement.		569.13	
06/25/14	6057	V	Principal Financial Group		521.16	
06/25/14	6060	V	Sun Life Financial		198.61	
06/25/14	6063	V	VSP		87.13	
					<u>4,757.77</u>	<u>32,649.27</u>
10014434 Employee Benefits-Retirees				300.00		
					<u>0.00</u>	<u>300.00</u>
10014510 Insurance				30,280.98		
06/30/14	RT2	S	To record monthly insurance write off.		5,259.86	
					<u>5,259.86</u>	<u>35,540.84</u>
10014520 Payment in Lieu of Taxes				15,600.00		
06/30/14	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					<u>3,120.00</u>	<u>18,720.00</u>
10014580 Interest Expense				31,809.32		
06/01/14	6002	V	Oswego Comm. Bank		6,342.01	
					<u>6,342.01</u>	<u>38,151.33</u>
10014800 Depreciation - Current Year				122,300.00		
06/30/14	A3	S	To record estimated monthly depreciation expense.		24,460.00	
					<u>24,460.00</u>	<u>146,760.00</u>
10016010 Prior Year Adj. - Affecting RR				(105.96)		
					<u>0.00</u>	<u>(105.96)</u>
10017510 Principal Payments - EPC				6,186.83		
06/01/14	6002	V	Oswego Comm. Bank		1,257.22	
					<u>1,257.22</u>	<u>7,444.05</u>
10017540 Betterments and Additions				4,399.00		
06/03/14	6011		Grand Rental Station		599.99	
					<u>599.99</u>	<u>4,998.99</u>
10017590 Operating Expenditures-Contra				(10,585.83)		
06/01/14	6002	V	Oswego Comm. Bank		(1,257.22)	
06/03/14	6011		Grand Rental Station		(599.99)	
					<u>(1,857.21)</u>	<u>(12,443.04)</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>
	10019996		Actual Unit Months for REAC submission	1,068.00		
06/30/14	RT1	S	To record actual units leased for REAC reporting purposes.		214.00	
					<u>214.00</u>	<u>1,282.00</u>
	10019997		Actual Unit Months - Contra	(1,068.00)		
06/30/14	RT1	S	To record actual units leased for REAC reporting purposes.		(214.00)	
					<u>(214.00)</u>	<u>(1,282.00)</u>
	10019998		Unit Months - Memorandum	1,070.00		
06/30/14	A1	S	To record unit months for PUM calculation.		214.00	
					<u>214.00</u>	<u>1,284.00</u>
	10019999		Unit Months - Contra	(1,070.00)		
06/30/14	A1	S	To record unit months for PUM calculation.		(214.00)	
					<u>(214.00)</u>	<u>(1,284.00)</u>
	10103401.1		Operating Grants	(1,160.48)		
					<u>0.00</u>	<u>(1,160.48)</u>
	10103401.3		Capital Grants	(33,496.30)		
					<u>0.00</u>	<u>(33,496.30)</u>
	10104430.12		Miscellaneous Contracts	1,160.48		
06/25/14	6061		Swidorski Bros. Excavating LLC		3,495.00	
					<u>3,495.00</u>	<u>4,655.48</u>
	10113401.1		Operating Grants	(6,672.91)		
					<u>0.00</u>	<u>(6,672.91)</u>
	10113401.3		Capital Grants	(14,339.00)		
					<u>0.00</u>	<u>(14,339.00)</u>
	10114110		Administrative Salaries	5,727.16		
					<u>0.00</u>	<u>5,727.16</u>
	10114182		Employee Benefits - Admin	438.12		
					<u>0.00</u>	<u>438.12</u>
	10114190.5		Other Sundry-Misc.	507.63		
					<u>0.00</u>	<u>507.63</u>
	10114430.02		Heating & Cooling Contracts	0.00		
06/11/14	6026		Custom Sheet Metal & Heating		1,585.00	
					<u>1,585.00</u>	<u>1,585.00</u>
	10123401.1		Operating Grants	(20,000.00)		
					<u>0.00</u>	<u>(20,000.00)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10124110		Administrative Salaries	18,579.00	<u>0.00</u>	<u>18,579.00</u>
	10124182		Employee Benefits - Admin	1,421.00	<u>0.00</u>	<u>1,421.00</u>
	10133401.3		Capital Grants	(2,244.00)	<u>0.00</u>	<u>(2,244.00)</u>
	15101406		Operations	40,000.00	<u>0.00</u>	<u>40,000.00</u>
	15101408		Management Improvements	24,000.00	<u>0.00</u>	<u>24,000.00</u>
	15101410.05		Salary & Benefits-Staff	24,000.00	<u>0.00</u>	<u>24,000.00</u>
	15101430.01		A & E Fees	12,133.67	<u>0.00</u>	<u>12,133.67</u>
	15101430.99		A & E Fees - Soft Costs	11,566.33	<u>0.00</u>	<u>11,566.33</u>
	15101460		Dwelling Structures	68,461.05	<u>0.00</u>	<u>68,461.05</u>
	15101460.23		Modernize Boiler Rooms	24,544.00	<u>0.00</u>	<u>24,544.00</u>
	15101460.99		Dwelling Structures-Soft Costs	7,513.95	<u>0.00</u>	<u>7,513.95</u>
	15101475		Nondwelling Equipment	8,000.00	<u>0.00</u>	<u>8,000.00</u>
	15101485.99		Demolition-Soft Costs	12,500.00		
06/25/14	6061		Swidorski Bros. Excavating LLC		3,495.00	
					<u>3,495.00</u>	<u>15,995.00</u>
	15101600		CFP Funding	242,719.00	<u>0.00</u>	<u>242,719.00</u>
	15101699		CFP Funding - Contra	(242,719.00)	<u>0.00</u>	<u>(242,719.00)</u>

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	15109800		CFP Cost - Contra	(232,719.00)		
06/25/14	6061		Swidorski Bros. Excavating LLC		(3,495.00)	
					<u>(3,495.00)</u>	<u>(236,214.00)</u>
	15111406		Operations	40,000.00	0.00	40,000.00
	15111408		Management Improvements	15,995.79	0.00	15,995.79
	15111410		Administration	24,000.00	0.00	24,000.00
	15111430		A & E Fees	4,750.00	0.00	4,750.00
	15111430.01		A & E Fees	1,322.28	0.00	1,322.28
	15111460		Dwelling Structures	8,178.32	0.00	8,178.32
	15111460.99		Dwelling Structures-Soft Costs	11,175.00		
06/11/14	6026		Custom Sheet Metal & Heating		1,585.00	
					<u>1,585.00</u>	<u>12,760.00</u>
	15111600		CFP Funding	110,421.39	0.00	110,421.39
	15111699		CFP Funding - Contra	(110,421.39)	0.00	(110,421.39)
	15119800		CFP Cost - Contra	(105,421.39)		
06/11/14	6026		Custom Sheet Metal & Heating		(1,585.00)	
					<u>(1,585.00)</u>	<u>(107,006.39)</u>
	15121406		Operations	40,000.00	0.00	40,000.00
	15121408		Management Improvements	6,070.00	0.00	6,070.00
	15121410		Administration	20,000.00	0.00	20,000.00
	15121430.99		A & E Fees - Soft Costs	2,061.25		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
15121430.99	A & E Fees - Soft Costs (cont.)				<u>0.00</u>	<u>2,061.25</u>
15121600	CFP Funding			68,131.25	<u>0.00</u>	<u>68,131.25</u>
15121699	CFP Funding - Contra			(68,131.25)	<u>0.00</u>	<u>(68,131.25)</u>
15129800	CFP Cost - Contra			(68,131.25)	<u>0.00</u>	<u>(68,131.25)</u>
15131430	A & E Fees			9,384.00	<u>0.00</u>	<u>9,384.00</u>
15131600	CFP Funding			9,384.00	<u>0.00</u>	<u>9,384.00</u>
15131699	CFP Funding - Contra			(9,384.00)	<u>0.00</u>	<u>(9,384.00)</u>
15139800	CFP Cost - Contra			(9,384.00)	<u>0.00</u>	<u>(9,384.00)</u>
Current Profit/(Loss)						<u>(22,212.22)</u>
YTD Profit/(Loss)						<u>(96,770.75)</u>
Number of Transactions			166	The General Ledger is in balance		<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number: 851620
Statement Ending date: 06/30/14
Checkbook Name: Public Housing Checking

General Ledger

Balance per General Ledger (Account 10011111.2) at 06/01/14	457,146.63
Activity for the month:	
Total Debits (Deposits and Credit Memos)	93,891.97
Total Credits (Checks and Debit Memos)	<u>-89,899.93</u>
Unreconciled General Ledger Balance at 06/30/14	<u>461,138.67</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/14	<u><u>461,138.67</u></u>

Bank

Balance per Bank Statement at 06/30/14	481,451.33
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-20,312.66
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/14	<u><u>461,138.67</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/14
Statement Ending date: 06/30/14
Checkbook Name: Public Housing Checking

Statement Summary

Beginning Balance				493,178.62
Deposits and Credit Memos				
145	06/30/14	10011122	June Cash Receipts	58,187.42
146	06/30/14	10013401.2	Operating Subsidy	9,950.50
147	06/30/14	10013401.2	Operating Subsidy	25,482.00
148	06/30/14	10013610	NOW Interest	0.17
149	06/30/14	10013610	REPO Interest	98.88
356	06/30/14	10012114	To record stop payment and fee on CK 5985 dated 05/27/2014.	140.00
			Total	<u>93,858.97</u>

Checks and Debit Memos

360	06/30/14	10012117.1	To record IRS USATAXPYMT(s) & STATE OF MICH TAX-PAY	(5,930.16)
361	06/30/14	10012117.8	To record MiSDU debits per June 2014 bank statement.	(35.40)
362	06/30/14	10012117.5	To record MERS debit per June 2014 bank statement.	(1,272.23)
5953	05/05/14	10012119.2	Manistee Hsg Commission	(632.00)
5968	05/14/14	10011211	Housing Insurance Services, Inc.	(10,238.00)
5975	05/20/14	10014185	AT & T Long Distance	(38.27)
5976	05/20/14	10014420	City of Manistee	(80.00)
5977	05/20/14	10014430.02	Custom Sheet Metal & Heating	(1,343.80)
5978	05/20/14	10014170	Daniel D. Laskey Co., PC	(74.00)
5979	05/20/14	10014420	Fastenal Company	(1,203.68)
5980	05/20/14	10012114	██████████	(104.00)
5981	05/20/14	10011400	Next IT	(3,466.00)
5982	05/20/14	10014190.5	The PI Company	(159.45)
5983	05/20/14	10014190.4	Staples Credit Plan	(877.15)
5984	05/20/14	10014430.07	Top Line Electric	(2,249.59)
5985	05/20/14	10012114	██████████	(173.00)
5986	05/27/14	10014430.02	Custom Sheet Metal & Heating	(2,656.86)
5987	05/27/14	10011400	M.C. Smith Associates	(714.00)
5988	05/27/14	10011400	Next IT	(2,954.13)
5989	05/27/14	10014420	Peachtree Business Products	(159.98)
5990	05/27/14	10014182	Principal Financial Group	(884.28)
5991	05/27/14	10011290	Priority Health	(6,650.76)
5992	05/27/14	10014433	Sun Life Financial	(578.11)
5993	05/27/14	10014182	VSP	(148.12)
5994	06/01/14	10014320	Consumers Energy	(6,087.93)
5995	06/01/14	10014221	██████████	(200.00)
5996	06/01/14	10014330	DTE Energy	(712.40)
5997	06/01/14	10014221	██████████	(100.00)
5998	06/01/14	10014221	██████████	(100.00)
5999	06/01/14	10014221	██████████	(200.00)
6000	06/01/14	10014190.3	The Nelrod Company	(199.00)
6001	06/01/14	10014221	██████████	(100.00)
6002	06/01/14	10012131	Oswego Comm. Bank	(7,599.23)
6003	06/03/14	10014221	██████████	(100.00)
6004	06/03/14	10011211	American Bankers Insurance Company	(1,169.00)
6005	06/03/14	10014185	AT & T Mobility	(939.58)
6006	06/03/14	10014420	Auto Value	(50.18)
6007	06/03/14	10014185	Charter Business	(4,356.95)
6008	06/03/14	10014310	City of Manistee	(2,711.46)
6009	06/03/14	10014320	Consumers Energy	(1,819.50)
6010	06/03/14	10011690	DTE Energy	(720.00)
6011	06/03/14	10011400.9	Grand Rental Station	(599.99)
6012	06/03/14	10014190.4	Jackpine Business Centers	(19.30)
6013	06/03/14	10014431	Manistee Landfill	(98.04)
6014	06/03/14	10014190.5	McCardel Water Conditioning	(50.50)
6015	06/03/14	10014130	Mika Meyers Beckett & Jones PLC	(2,973.27)
6016	06/03/14	10014190.3	Next IT	(187.50)
6017	06/03/14	10014190.5	PNC Bank	(440.28)
6018	06/03/14	10014190.5	Poster Compliance Center	(69.00)
6019	06/03/14	10014430.04	Schindler Elevator Corp.	(1,082.50)
6020	06/03/14	10014420	Sherwin-Williams Co.	(517.25)
6021	06/11/14	10014431	Allied Waste Services	(1,098.01)

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/14
Statement Ending date: 06/30/14
Checkbook Name: Public Housing Checking

6022	06/11/14	10014185	AT & T	(823.46)
6023	06/11/14	10014420	Blarney Castle Fleet Program	(144.25)
6024	06/11/14	10014420	Cadillac Plumbing-Heating & Electric	(75.81)
6025	06/11/14	10014430.12	Crystal Lock & Supply	(94.00)
6026	06/11/14	10114430.02	Custom Sheet Metal & Heating	(1,585.00)
6027	06/11/14	10014420	Grand Rental Station	(73.54)
6028	06/11/14	10014190.3	Great Lakes Coll. Agency	(23.64)
6029	06/11/14	10014420	HD Supply Facilities Mtce	(333.13)
6030	06/11/14	10014170	H.A.A.S., Inc.	(667.44)
6033	06/11/14	10014420	Olson Lumber Company	(162.79)
6034	06/11/14	10014190.5	The Pioneer Group	(744.52)
6035	06/11/14	10014190.4	Staples Credit Plan	(1,174.70)
6036	06/11/14	10014420	Wahr Hardware	(105.67)
6037	06/11/14	10014190.3	Next IT	(347.00)
6038	06/11/14	10011122	Consumers Energy	(55.00)
6039	06/17/14	10014190.3	Applied Imaging	(244.86)
6040	06/17/14	10014430.12	Bob's Roofing Co Inc.	(824.26)
6041	06/17/14	10012114	██████████	(140.00)
6042	06/17/14	10014170	Daniel D. Laskey Co., PC	(71.00)
6043	06/17/14	10014330	DTE Energy	(1,554.08)
6044	06/17/14	10014420	Fastenal Company	(764.30)
6045	06/17/14	10014430.06	Haglund's Floor Covering	(1,688.00)
6046	06/17/14	10014430.05	Jason Thompson Landscape & Design	(250.00)
6047	06/17/14	10014190.3	Next IT	(149.50)
6048	06/17/14	10014420	State Industrial Products	(479.10)
12756	05/21/14	10012117.9	United Steel Workers	(110.58)
12757	05/21/14	10011111.3	West Shore Bank	(158.33)
12758	06/04/14	10014410	Anthony Mastrapasqua	(753.10)
12759	06/04/14	10014410	Kevin Helminiak	(980.81)
12760	06/04/14	10014110	Clinton E. Copus II	(2,147.71)
12761	06/04/14	10014410	Rochelle Pierce	(280.46)
12762	06/04/14	10014110	Lorna J. Perski	(1,263.35)
12763	06/04/14	10014110	Beverly A. Pahoski	(727.55)
12764	06/04/14	10014410	Robert Krolczyk	(725.93)
12765	06/04/14	10014110	Monica Otis	(706.78)
12766	06/04/14	10012117.6	United Steel Workers	(3.00)
12767	06/04/14	10011111.3	West Shore Bank	(158.33)
12768	06/18/14	10014410	Anthony Mastrapasqua	(754.09)
12769	06/18/14	10014410	Kevin Helminiak	(961.53)
12770	06/18/14	10014110	Clinton E. Copus II	(2,147.70)
12771	06/18/14	10014410	Rochelle Pierce	(455.69)
12772	06/18/14	10014110	Lorna J. Perski	(1,263.35)
12773	06/18/14	10014110	Beverly A. Pahoski	(727.55)
12774	06/18/14	10014110	Beverly A. Pahoski	(71.35)
12775	06/18/14	10014410	Robert Krolczyk	(754.43)
12776	06/18/14	10014110	Monica Otis	(777.42)
12778	06/18/14	10011111.3	West Shore Bank	(158.33)
			Total	<u>(105,586.26)</u>

Ending Balance 481,451.33

Bank Summary

Ending Bank Balance				481,451.33
Checks and Debit Memos in transit				
4657	10/01/12	10012114	██████████	58.00
5083	04/03/13	10011122	██████████	23.00
5115	04/23/13	10014420	Culligan Water Clinic	109.90
5343	08/05/13	10012114	██████████	86.00
5523	11/01/13	10014221	██████████	50.00
5548	11/12/13	10011122	██████████	51.00
6031	06/11/14	10012119.2	Manistee Hsg Commission	652.00
6049	06/25/14	10011211	American Bankers Insurance Company	1,074.00

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/14
Statement Ending date: 06/30/14
Checkbook Name: Public Housing Checking

6050	06/25/14	10014185	AT & T Long Distance	48.36
6051	06/25/14	10014420	Blarney Castle Fleet Program	386.81
6052	06/25/14	10014420	Grand Rental Station	78.92
6053	06/25/14	10014420	HD Supply Facilities Mtce	128.02
6054	06/25/14	10014431	Manistee Landfill	101.29
6055	06/25/14	10014130	Mika Meyers Beckett & Jones PLC	1,564.95
6056	06/25/14	10014190.3	Pitney Bowes	405.96
6057	06/25/14	10014182	Principal Financial Group	884.28
6058	06/25/14	10011290	Priority Health	6,650.76
6059	06/25/14	10014420	State Industrial Products	549.00
6060	06/25/14	10014433	Sun Life Financial	578.11
6061	06/25/14	10104430.12	Swidorski Bros. Excavating LLC	4,385.00
6062	06/25/14	10014430.07	Top Line Electric	2,207.00
6063	06/25/14	10014182	VSP	148.12
12777	06/18/14	10012117.9	United Steel Workers	112.18
			Total	<u>(20,312.66)</u>

Ending Balance 461,138.67

Book Summary

G/L account: 10011111.2
G/L journal: Journal Entry
G/L period: 06/30/14

Total Adjustments: 0.00

Ending Balance 461,138.67

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 06/30/14
Checkbook Name: HRA Account

General Ledger

Balance per General Ledger (Account 10011111.3) at 06/01/14	11,748.70
Activity for the month:	
Total Debits (Deposits and Credit Memos)	317.14
Total Credits (Checks and Debit Memos)	<u>-140.09</u>
Unreconciled General Ledger Balance at 06/30/14	<u>11,925.75</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/14	<u><u>11,925.75</u></u>

Bank

Balance per Bank Statement at 06/30/14	11,925.75
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/14	<u><u>11,925.75</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/14
Statement Ending date: 06/30/14
Checkbook Name: HRA Account

Statement Summary

Beginning Balance				11,590.37
Deposits and Credit Memos				
12757	05/21/14	West Shore Bank		158.33
12767	06/04/14	West Shore Bank		158.33
12778	06/18/14	West Shore Bank		158.33
150	06/30/14	10013610 HRA Interest		0.48
		Total		<u>475.47</u>
Checks and Debit Memos				
363	06/30/14	10012117.12 To record HRA transactions per June 2014 bank statement.		(140.09)
		Total		<u>(140.09)</u>
Ending Balance				<u><u>11,925.75</u></u>

Bank Summary

Ending Bank Balance				<u>11,925.75</u>
Ending Balance				<u><u>11,925.75</u></u>

Book Summary

G/L account: 10011111.3
G/L journal: Journal Entry
G/L period: 06/30/14

Total Adjustments: 0.00

Ending Balance 11,925.75

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number: 558567
Statement Ending date: 06/30/14
Checkbook Name: Money Market Savings

General Ledger

Balance per General Ledger (Account 10011111.4) at 06/01/14	53,009.73
Activity for the month:	
Total Debits (Deposits and Credit Memos)	4.36
Total Credits (Checks and Debit Memos)	-0.00
Unreconciled General Ledger Balance at 06/30/14	<u>53,014.09</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/14	<u><u>53,014.09</u></u>

Bank

Balance per Bank Statement at 06/30/14	53,014.09
Total Additions (Deposits and Credit Memos in transit)	0.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/14	<u><u>53,014.09</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/14
Statement Ending date: 06/30/14
Checkbook Name: Money Market Savings

Statement Summary

Beginning Balance					53,009.73
Deposits and Credit Memos					
151	06/30/14	10013610	Money Market Savings Interest		<u>4.36</u>
			Total		<u>4.36</u>
Ending Balance					<u><u>53,014.09</u></u>

Bank Summary

Ending Bank Balance					<u>53,014.09</u>
Ending Balance					<u><u>53,014.09</u></u>

Book Summary

G/L account: 10011111.4
G/L journal: Journal Entry
G/L period: 06/30/14

Total Adjustments: 0.00

Ending Balance 53,014.09

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 June 30, 2014. 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 June 30, 2014**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA \$ 76,066.52

Total Cash 76,066.52

Receivables

1129.3 - Accounts Receivable - DVG 1,748.00

Total Receivables 1,748.00

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

Total Prepaid Expenses & Other Assets 0.00

Total Current Assets 77,814.52

CAPITAL ASSETS

Land, Structures & Equipment

1400.7 - Buildings 364,363.29

1400.98 - Accumulated Depreciation-DVG (61,212.09)

Total Land, Structures & Equipment 303,151.20

TOTAL CAPITAL ASSETS 303,151.20

TOTAL ASSETS \$ 380,965.72

**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of June 30, 2014**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 124.80
2114 - Tenant Security Deposits	<u>1,748.00</u>
Total Accounts Payable	1,872.80

Accrued Liabilities

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

Total Current Liabilities 501,872.80

Non Current Liabilities

Total Non Current Liabilities 0.00

Deferred Credits

Total Deferred Credits 0.00

TOTAL LIABILITIES/DEFERRED CREDITS 501,872.80

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	70,661.32
2806.4 - Invested in Capital Assets-DVG	(191,898.80)
Current Year Profit(Loss)	<u>330.40</u>
Total Unreserved Fund Balance	(120,907.08)

TOTAL EQUITY (120,907.08)

TOTAL LIABILITIES/EQUITY \$ 380,965.72

**Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 6 Months Ended June 30, 2014**

	1 Month Ended	6 Months Ended
	<u>June 30, 2014</u>	<u>June 30, 2014</u>
Operating Income		
3110 - Dwelling Rental	1,232.00	7,392.00
3690 - Tenant Income	<u>0.00</u>	<u>14.99</u>
Total Operating Income	1,232.00	7,406.99
Operating Expenses		
Administration		
4150 - Travel Expense	0.00	1,254.13
4170 - Accounting Fees	124.80	811.30
4190.5 - Other Sundry-Misc.	<u>2.00</u>	<u>61.16</u>
Total Administration	126.80	2,126.59
Ordinary Maint. & Operation		
Total Ordinary Maint. & Oper.	0.00	0.00
General Expense		
Total General Expense	0.00	0.00
Depreciation Expense		
4800 - Depreciation - Current Year	<u>825.00</u>	<u>4,950.00</u>
Total Depreciation Expense	825.00	4,950.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	<u>951.80</u>	<u>7,076.59</u>
Net Income/(Loss)	<u>1,105.20</u>	<u>5,280.40</u>

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/11/14	2497	20014170	H.A.A.S., Inc.	124.80	124.80
06/30/14	MI078	20011111	Check 2497	(124.80)	<u>(124.80)</u>
				Transaction Balance	<u><u>0.00</u></u>
Total Debits	<u>124.80</u>	Total Credits	<u>124.80</u>	A/C Hash Total	<u>40025281.000</u>
Number of Transactions	2				

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

Date	Reference	Account	Description	Amount	Reference Total
06/30/14	110	20011111	June Cash Receipts	600.00	
06/30/14	110	20011122	June TAR Collections	(600.00)	
06/30/14	111	20011111	Interfund Reimbursement - P/H	632.00	
06/30/14	111	20011129.4	Interfund Reimbursement - P/H	(632.00)	
				Transaction Balance	<u>0.00</u>
Total Debits		<u>1,232.00</u>	Total Credits		<u>1,232.00</u>
			A/C Hash Total		<u>80044473.400</u>
Number of Transactions		4			

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

<u>Date</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/30/14	310	20011122	To record charges to tenants per June 2014 MSO.	1,232.00	
06/30/14	310	20013110	To record charges to tenants per June 2014 MSO.	(1,232.00)	
06/30/14	311	20011111	To record service fee per June 2014 bank statement.	(2.00)	
06/30/14	311	20014190.5	To record service fee per June 2014 bank statement.	2.00	
06/30/14	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
06/30/14	A1	20014800	To record estimated depreciation expense.	825.00	
06/30/14	RT1	20019996	To record units leased.	3.00	
06/30/14	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 2,062.00 Total Credits 2,062.00 A/C Hash Total 160115727.480
 Number of Transactions 8

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20011111 Cash - MSHDA				74,961.32		
06/30/14	110		June Cash Receipts		600.00	
06/30/14	111		Interfund Reimbursement - P/H		632.00	
06/30/14	311		To record service fee per June 2014 bank statement.		(2.00)	
06/30/14	MI078		Check 2497		(124.80)	
					<u>1,105.20</u>	<u>76,066.52</u>
20011122 Tenants Accounts Receivable				0.00		
06/30/14	110		June TAR Collections		(600.00)	
06/30/14	145		June TAR Collections		(632.00)	
06/30/14	310		To record charges to tenants per June 2014 MSO.		1,232.00	
					<u>0.00</u>	<u>0.00</u>
20011129.3 Interfund - Due From				1,748.00		
					<u>0.00</u>	<u>1,748.00</u>
20011129.4 Interfund Receivable - P/H				0.00		
06/30/14	111		Interfund Reimbursement - P/H		(632.00)	
06/30/14	145		June Cash Receipts		632.00	
					<u>0.00</u>	<u>0.00</u>
20011400.7 Buildings				364,363.29		
					<u>0.00</u>	<u>364,363.29</u>
20011400.98 Accumulated Depreciation-DVG				(60,387.09)		
06/30/14	A1	S	To record estimated depreciation expense.		(825.00)	
					<u>(825.00)</u>	<u>(61,212.09)</u>
20012111 Vendors & Contractors				(124.80)		
					<u>0.00</u>	<u>(124.80)</u>
20012114 Tenant Security Deposits				(1,748.00)		
					<u>0.00</u>	<u>(1,748.00)</u>
20012130 Forgiveable Note - MSHDA				(500,000.00)		
					<u>0.00</u>	<u>(500,000.00)</u>
20012806 Unrestricted Net Assets				(70,661.32)		
					<u>0.00</u>	<u>(70,661.32)</u>
20012806.4 Invested in Capital Assets-DVG				191,898.80		
					<u>0.00</u>	<u>191,898.80</u>
20013110 Dwelling Rental				(6,160.00)		
06/30/14	310		To record charges to tenants per June 2014 MSO.		(1,232.00)	
					<u>(1,232.00)</u>	<u>(7,392.00)</u>
20013690 Tenant Income				(14.99)		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
20013690 Tenant Income (cont.)					<u>0.00</u>	<u>(14.99)</u>
20014150 Travel Expense				1,254.13	<u>0.00</u>	<u>1,254.13</u>
20014170 Accounting Fees				686.50		
06/11/14	2497	V	H.A.A.S., Inc.		<u>124.80</u>	
					<u>124.80</u>	<u>811.30</u>
20014190.5 Other Sundry-Misc.				59.16		
06/30/14	311		To record service fee per June 2014 bank statement.		<u>2.00</u>	
					<u>2.00</u>	<u>61.16</u>
20014800 Depreciation - Current Year				4,125.00		
06/30/14	A1	S	To record estimated depreciation expense.		<u>825.00</u>	
					<u>825.00</u>	<u>4,950.00</u>
20019996 Actual Unit Months for REAC Submission				15.00		
06/30/14	RT1	S	To record units leased.		<u>3.00</u>	
					<u>3.00</u>	<u>18.00</u>
20019997 Actual Unit Months - Contra				(15.00)		
06/30/14	RT1	S	To record units leased.		<u>(3.00)</u>	
					<u>(3.00)</u>	<u>(18.00)</u>
Current Profit/(Loss)					<u>280.20</u>	
YTD Profit/(Loss)					<u>330.40</u>	
Number of Transactions			16			
					The General Ledger is in balance	<u>0.00</u>

**Manistee Housing Commission
Bank Reconciliation Transmittal**

Account Number:
Statement Ending date: 06/30/14
Checkbook Name: DVG Checking

General Ledger

Balance per General Ledger (Account 20011111) at 06/01/14	74,961.32
Activity for the month:	
Total Debits (Deposits and Credit Memos)	1,232.00
Total Credits (Checks and Debit Memos)	<u>-126.80</u>
Unreconciled General Ledger Balance at 06/30/14	<u>76,066.52</u>
Adjustments and Other Bank Items	<u>0.00</u>
Reconciled General Ledger Balance at 06/30/14	<u><u>76,066.52</u></u>

Bank

Balance per Bank Statement at 06/30/14	75,434.52
Total Additions (Deposits and Credit Memos in transit)	632.00
Total Subtractions (Checks and Debit Memos in transit)	-0.00
Total Bank Errors	<u>0.00</u>
Bank Balance Adjusted at 06/30/14	<u><u>76,066.52</u></u>

**Manistee Housing Commission
Bank Reconciliation Worksheet**

Statement Beginning date: 06/01/14
 Statement Ending date: 06/30/14
 Checkbook Name: DVG Checking

Statement Summary

Beginning Balance				74,329.32
Deposits and Credit Memos				
109	05/31/14	20011129.4	Interfund Reimbursement - P/H	632.00
110	06/30/14	20011122	June Cash Receipts	600.00
			Total	<u>1,232.00</u>
Checks and Debit Memos				
311	06/30/14	20014190.5	To record service fee per June 2014 bank statement.	(2.00)
2497	06/11/14	20014170	H.A.A.S., Inc.	(124.80)
			Total	<u>(126.80)</u>
Ending Balance				<u><u>75,434.52</u></u>

Bank Summary

Ending Bank Balance				75,434.52
Deposits and Credit Memos in transit				
111	06/30/14	20011129.4	Interfund Reimbursement - P/H	632.00
			Total	<u>632.00</u>
Ending Balance				<u><u>76,066.52</u></u>

Book Summary

G/L account: 20011111				
G/L journal: Journal Entry - DVG				
G/L period: 06/30/14				
			Total Adjustments:	<u>0.00</u>
Ending Balance				<u><u>76,066.52</u></u>