

CITY OF MANISTEE HOUSING COMMISSION

Tuesday, June 25, 2013

Council Chambers—City Hall

4:00 P.M.

AGENDA

1. Roll Call
2. Amendments to Agenda
3. Approval of Minutes
 - Regular Meeting Minutes, May 28, 2013
4. Old Business
 - None
5. New Business
 - Resolution 2013-06 Utility Allowances Effective October 1, 2013
 - Resolution 2013-07 Effective Commissioner Training (onsite)
 - Resolution 2013-08 Updating of Cash Management—Internal Controls Policy
6. Director's Report
 - Key Performance Indicators
 - Discussion Notes
 - Recovery Report No. 3
7. Finances
 - May 2013 Financial Statements
8. Communications
None
9. Public Comment

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

UPCOMING MEETINGS:		
Date/Time	Location	Purpose
Tuesday, June 25, 4:00 PM	Council Chambers	Regular Meeting
Tuesday, July 23, 4:00 PM	Council Chambers	Regular Meeting
Tuesday, August 13, 4:00 PM	Office Conference Room	Work Session: 2014 Budget

CITY OF MANISTEE HOUSING COMMISSION
Regular Meeting Minutes
May 28, 2013

The Regular Meeting of the City of Manistee Housing Commission was held on May 28, 2013 at 4:00 p.m. at the City Council Chambers at City Hall.

The meeting was called to order at 4:10 p.m. by President Dale Priester. Commissioners welcomed Cheryl Stephison as the new Resident Commissioner.

Roll Call

Members Present:

- President Dale Priester
- Vice-President Doug Parkes
- Treasurer Elbert Purdom
- Commissioner Donna Korzeniewski
- Commissioner Cheryl Stephison.

Members Absent: None.

Staff Present:

- Housing Coordinator, Lorna Perski
- Executive Director and Commission Secretary, Clinton McKinven-Copus

Amendments to the Agenda

There were no Amendments to the Agenda

Approval of Minutes

Board members reviewed the Regular Meeting Minutes of April 23, 2013 The Executive Session Minutes of April 23, 2013 were added to the agenda. There were no additions or corrections in the minutes. **Doug made a motion to approve the Regular and Executive Session Minutes as written.** The motion was seconded by Donna. All members voted in favor. Motion carried.

Old Business

There was no Old Business to discuss at this meeting.

Regular Meeting Minutes
May 28, 2013
Page 2

New Business

Submission to HUD of Recovery Agreement Accomplishments: Items have been completed in physical and other categories. We were to reduce unit turn around days to 20 total with 15 days in maintenance and 5 in lease up. Even though we have had high vacancy rates this has been accomplished with an average turn around day of 6.93 days. Other items included minimizing of staff time with lease up. Our attorney's response is that we continue to spend the time in lease up, as it may affect an eviction if we use a video tape presentation for review of the lease information. Clint provided a synopsis of what has been completed for board member review. The summary shows that 21 items need to be completed and 14 are already complete. **Doug made a motion to approve the Submission to HUD of Recover Agreement Accomplishments.** Elbert seconded the motion. All members voted in favor. Motion carried.

Director's Report

The Key Performance Indicators are listed in the Director's Report.

Under Discussion Notes, the Vacancy Report is listed as under construction. Clint is spending more and more time preparing this report, and has been spending time with our software company to make this report easier and less time consuming.

Financial Reports

The Financial Reports for April were just received and there has not been time to review them. Clint noted that we are at 3.8 months in financial reserves at this point.

Communications

There were no communications.

Public Comment

There was no Public Comment at this meeting.

Executive Session

There was no need for an Executive Session at this meeting, it was cancelled.

Commissioner Reports/Comments

There were no Commissioner Reports or Comments.

Motion to Adjourn

There was no further business to discuss; **Doug made a motion to adjourn the meeting at 4:38 p.m.** Donna seconded the motion. All members present voted in favor. Motion carried.

Dale Priester
President

Clinton McKinven-Copus
Executive Director
Commission Secretary

DRAFT



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2013-06

Utility Allowance

WHEREAS, the City of Manistee Housing Commission is a Public Housing Authority of the U.S. Department of Housing and Urban Development, and

WHEREAS, the City of Manistee Housing Commission is required to provide an Allowance for Utilities to Tenants who pay the utility supplier directly for utilities (CFR 966.4 (b) (1)), and

WHEREAS, the City of Manistee Housing Commission lease requires that if the utility allowance exceeds the Total Tenant Payment (monthly rent), CMHC will pay a Utility Reimbursement each month directly to the utility company (Lease Part 1, Section VI. (b)), and

WHEREAS, the City of Manistee Housing Commission is required to provide Tenants a 60 days written notice of the revision of Utility Allowances (Lease Part 1, Section VI (b)), and

WHEREAS, the City of Manistee Housing Commission has entered into an Energy Performance Contract with the Siemens Corporation which requires that Siemens provides CMHC with annually adjusted Utility Allowances, and

WHEREAS, the City of Manistee Housing Commission has received from the Siemens Corporation the current adjusted Utility Allowances,

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

IT IS HEREBY RESOLVED that the Board of Commissioners adopts the Utility Allowance rates as prepared by the Siemens Corporation.

IT IS FURTHER RESOLVED, that

- The new Utility Allowances become effective October 1, 2013
- The new Utility Allowance calculation for the Total Tenant Payment (monthly rent) be effective at the time of the Tenant's annual recertification

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 25th day of June 2013.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 25th day of June 2013.

Clinton McKinven-Copus, Secretary

City of Manistee Housing Commission

Utility Allowance

Effective October 1, 2013

Scattered Sites

	2 Bedroom	3 Bedroom	4 Bedroom
Electrical	\$ 44.00	\$ 51.00	\$ 46.00
Natural Gas	\$ 63.00	\$ 76.00	\$ 92.00
TOTAL	\$107.00	\$127.00	\$138.00
1703, 1703 ½, 1707, 1707 ½ Vine St.			
	2 Bedroom		
Electrical	\$ 65.00		
Natural Gas	\$ 50.00		
TOTAL	\$115.00		

Water/Sewer

Scattered Sites: Residents pay overage excess only at \$0.00909

	2 Bedroom	3 Bedroom	4 Bedroom
Gallons/Month	2,690	4,280	5,502

Harborview

	1 Bedroom	2 Bedroom
Electrical	\$ 41.00	\$ 46.00
TOTAL	\$ 41.00	\$ 46.00

Approved by Resolution 2013-06
June 25, 2013

City of Manistee Housing Commission

Utility Allowance

Effective October 1, 2012

Scattered Sites

	2 Bedroom	3 Bedroom	4 Bedroom
Electrical	\$ 50.00	\$ 43.00	\$ 47.00
Natural Gas	\$ 67.00	\$ 79.00	\$ 96.00
TOTAL	\$117.00	\$122.00	\$143.00

Water/Sewer

Scattered Sites: Residents pay overage excess only at \$.00852

	2 Bedroom	3 Bedroom	4 Bedroom
Gallons/Month	2,690	4,280	5,502

Harborview

	1 Bedroom	2 Bedroom
Electrical	\$ 35.00	\$ 39.00
TOTAL	\$ 35.00	\$ 39.00

Approved by Resolution 2012-13

July 10, 2012



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2013-07

Provision of Commissioner Training

WHEREAS, the City of Manistee Housing Commission (the “CMHC”) as a Public Housing Authority (PHA) of the U.S. Department of Housing and Urban Development is required by the Recovery Agreement and Action Plan executed September 24, 2012 to provide 8 hours of Commissioner training per year, and

WHEREAS, the City of Manistee Housing Commission adopted Resolution 2013-03 Policy and Procedure for Board of Commissioner Training, and

WHEREAS, the Policy states that;

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

and,

WHEREAS, the Commissioners have yet to determine the course of training for 2013, and

WHEREAS, Nan McKay and Associates, a nationally recognized trainer for Public Housing matters, is able to provide a one day, 8 hour, onsite training of the CMHC Commissioners;

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

IT IS HEREBY RESOLVED that the Board of Commissioners approves the training of Commissioners as proposed by Nan McKay and Associates for Saturday, October 26, 2013 and the expenditure of funds for the training;

FURTHERMORE IT IS RESOLVED that the Board of Commissioners authorizes the President of the Commission the Executive Director to establish the agenda of the training

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 25th day of June 2013.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 25th day of June 2013.

Clinton McKinven-Copus, Secretary



Contract to Provide Onsite Training Services

Nan McKay & Associates, Inc. (NMA) is prepared to provide the following training to **Manistee Housing Commission**, located at **273 6th Avenue, Manistee, MI, 49660-1375**; **Contact: Clinton McKinven-Copus; (231) 723-6201 x102, clintonmc@manisteehousing.com**

Class:	1-Day Essentials for Commissioners
Trainer:	Saturday October 26, 2013
Dates:	TBD to TBD
Number of Attendees	Up to 10
Training Cost	\$4,803
Pre- and Post-Assessments	\$0
Certification Exams	NA
Contract Value	\$4,803

Price per Student	
(no exams, pre/posts)	\$480 <i>ea.</i>
Additional Attendees	\$349 <i>ea.</i>
(no exams, pre/posts)	\$199 <i>ea.</i>

All training classes are priced for a minimum of 10 students. Pricing includes all associated training, travel, material, shipping and taxes (for CA and NM clients), except for any expedited shipping fees when the agency fails to return the registration list or additional travel fees if the agency fails to return the contract by the deadlines listed below.

Critical Actions

Agency returns signed contract: Wednesday August 28, 2013

Agency provides 50% payment by cash or check
OR Purchase Order for full amount: Wednesday August 28, 2013

If the Agency fails to provide the signed contract or payment by these dates, it may be necessary to reschedule the training or charge an increased amount for trainer travel costs.

Agency provides registration list: Wednesday September 18, 2013

If the Agency fails to provide the registration list by this date, additional costs for expedited shipping will be added to the contract. Additionally, if the registration list is not provided by this date, pre- and post-assessments will not be scheduled; any fees listed in the pricing schedule above for pre- and post-assessment are non-refundable.

Final payment will be due following the class, on receipt of invoice.

Approval

Manistee Housing Commission	Nan McKay and Associates
Date: _____	Date: _____
Signature: _____	Signature: _____
Printed Name: _____	Printed Name: _____
Title: _____	Title: _____



Training Session Details

Class:	1-Day Essentials for Commissioners
Trainer:	Cara Gillette
Dates:	Saturday October 26, 2013
Number of Students:	Up to 10

Training Location

Building: _____

Address: _____

Room #: _____

City: _____

State: _____

Zip: _____

Shipping Location

Same As Above

Other:

Address: _____

Room #: _____

City: _____

State: _____

Zip: _____

Course Materials:

- Workbooks, Master Books, Hand Outs
- NMA Bags, Pens, Pencils, Calculators, Place Cards, Certificates of Completion

Schedule: Start 8:00 am, end 5:00 pm.

Testing: None

NMA Contract Administrator:

Andrew Denicola

Email: adenicola@nanmckay.com

1855 Gillespie Way, El Cajon, CA 92020

800-783-3100 x. 210

Fax: 619-258-5791

NMA Account Manager:

Jason Lee

Email: jason@nanmckay.com

800.783.3100 x 146

Fax: _____

Primary Agency Contact:

Name: _____

Title: _____

Phone: _____

Email: _____

Training Day Contact (Required):

Name: _____

Title: _____

Cell Phone: _____

Phone: _____

Email: _____

Additional Information and Responsibilities

Important Notes

- All workshop participants will be provided the materials as specified below.
- Classes can not be recorded.
- Materials can not be duplicated without the written consent of NMA.
- Classes are limited to 50 students, unless otherwise agreed to by NMA.

Registration List

A registration list will be sent to the Agency's primary contact. The list must be returned in the specified format and must be received by NMA by the date specified on the first page of the contract.

Training Room Arrangement:

****The room must be fully set up and ready for training upon the trainer's arrival.****

It is the Agency's responsibility to arrange for and prepare the training room as follows:

- The room must be between 1200-1400 square feet, depending on number of participants.
- The room should be square, not long and narrow, whenever possible.
- The room must be private, not used for any other purpose during training hours. The location must be quiet to allow students to hear and fully participate in the program.
- The room must have adequate lighting.
- The room must have a means to close off outside light in order to allow students to clearly see the projection screen.
- There should be twelve feet from the front of the room to where participant tables begin.
- The room must be set up in classroom style seating with 6' x 3' tables providing for two students per table.
- The room must include a trainer table in the front for the trainer's audio visual equipment.
- Room should be cleaned daily.
- Students should have convenient access to restrooms.

A/V Equipment

It is the Agency's responsibility to provide the following audio visual equipment for the seminar and to have this equipment tested and set up upon the trainer's arrival:

- Projection Screen (minimum dimensions 50" x 50")
- Grounded extension cords from the power source to the trainer table. Cords must be taped down and present no safety hazard

NMA will provide the projector and the laptop computer containing the training program.

Refreshments

NMA recommends that the Agency provide students with snacks for the morning and afternoon. Please remember that these classes require intense focus and the breaks are important for the overall comfort of the students.

Training Preparation

****Do not give students any materials, including handouts, prior to registration. ****

Prior to registration, the Agency must place one set of materials into the NMA bags provided. Bags must be ready for distribution by 7:30 a.m. on the first day of training.

On the first day, the contact person must be at the training facility to greet the trainer at 7:00a.m.

The contact person should be prepared to check in all students, provide them with their materials, and give them their place card.

2012 AGENDA

ESSENTIALS FOR COMMISSIONERS

DAY ONE

NOTE: This seminar can be delivered as a training event, where all agenda topics are covered according to the schedule below. Alternatively, the event can be a synthesis of training and facilitated session, allowing commissioners to explore, discuss, think about, and experience the strategic planning process.

- 8:00 Registration**
- 8:30 Welcome and Overview**
- Introductions and Seminar Objectives
- 8:45 Introduction**
- Basic Responsibilities of the Board
- The Changing Mission**
- Overview of Housing Programs**
- Creation of PHA, Organizational Transcript and By-Laws
 - The Annual Contributions Contract (ACC)
 - Federal and State Laws
 - Congress, HUD and the PHA
 - Staying Current with Statutory and Regulatory Changes
- 10:15 Break**
- 10:30 Developing and Monitoring Public Policy**
- Key Policies – Board Policies, the Consolidated Plan, the PHA Plan, the ACOP, the Administrative Plan
- The Board, the Executive Director, and Staff**
- Nature of the Board and the Role of the Commissioner
 - Board Responsibilities and Operating as a Team
 - The Executive Director’s Role
 - The Board’s Relation to Staff
- 12:00 Lunch (on your own)**
- 1:00 Basics of the Housing Choice Voucher Program**
- Program Operations and SEMAP
- 2:30 Break**
- 2:45 Basics of Public Housing**
- Program Operations and the PHAS Interim Rule
- DISC Profile**
- 5:00 End of Day One**

2012 AGENDA
ESSENTIALS FOR COMMISSIONERS

DAY TWO

- 8:00** **Other Programs**
Economic Self-Sufficiency
PHA Finances and Management Controls
- Why We Budget
 - The Essential Questions
 - The HCV Budget and the Public Housing Budget
 - Management Controls and Audits
- 10:15** **Break**
- 10:30** **Avoiding Lawsuits**
- Managing Non-Discrimination
 - Section 3 Compliance
 - The 504 Coordinator
 - Human Resources
 - Procurement & Contract Management
 - Safety and Risk Management
- Management of the Board**
- Communication
 - Meeting Management and Decision-Making
 - DISC Profile Interpretation
- 12:00** **Lunch (on your own)**
- 1:00** **Management of the Board**
Strategic Planning
- Planning to Plan
 - The Steps in Strategic Planning Process
 - SWOT Analysis
 - Quality Control and Succession Planning
- 2:15** **Break**
Leadership and Ethics
- 3:45** **Certificates of Participation Awarded**
- 4:00** **End of Seminar**



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

Resolution 2013-08

Updating of Cash Management—Internal Controls Policy

WHEREAS, the City of Manistee Housing Commission (the “CMHC”) as a Public Housing Authority (PHA) of the U.S. Department of Housing and Urban Development adopted by Resolution 2011-07 Ombudsman Resolution for Financial Policies the Cash Management—Internal Controls Policy, and

WHEREAS, since the adoption of the Cash Management—Internal Controls Policy changes have occurred that are not reflected in the current policy;

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

IT IS HEREBY RESOLVED that the Board of Commissioners adopts the Cash Management—Internal Controls Policy Revision 1.1.

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 25th day of June 2013.

Dale Priester, President

I, Clinton McKinven-Copus, Secretary of the City of Manistee Housing Commission, do hereby CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the City of Manistee Housing Commission at a regular meeting held on the 25th day of June 2013.

Clinton McKinven-Copus, Secretary

City of Manistee Housing Commission

Cash Management—Internal Controls Policy

Adopted:

Resolution No.:

Revision 1.1

Executive Summary

The *Cash Management—Internal Controls Policy* is intended, to the maximum extent possible, to preserve and protect all of the assets of the City of Manistee Housing Commission (CMHC). In order to comply with this policy, CMHC shall provide the following set forth below.

Supervision to Ensure Compliance with Policy

In order to ensure compliance with this policy, CMHC shall establish and maintain adequate supervision in all areas of asset control; including, but not limited, to those concerning cash, investments, accounting, payroll processing, inventory, purchasing and disposition of CMHC property. Furthermore, CMHC shall establish and follow procedures to safeguard all of its assets, including, but not limited, to those which are included in the Procedures section of this policy. The responsibility of supervision and reporting will be that of the Executive Director.

Separation of Duties

The CMHC, to the maximum extent feasible, shall ensure that there is a separation of duties in handling all transactions (further described within the procedures portion of this policy) such as handling of cash transactions, including receivables and payables. The separation of duties shall not only include those involving cash transaction, but also, those related to accounting, payroll, purchasing, inventory control and disposition of CMHC property. The assignment of sole responsibility of any transaction in its entirety shall be avoided when feasible and in areas where internal control is particularly of concern.

Procedures for Maintaining Internal Control of Assets

1. Maintain a secure safe and/or storage area for cash, blank checks and purchase orders. Maintain security with limited access and control. No two (2) persons should share a single cash drawer. Cash transactions are limited to \$20.00 per transaction.
2. Pre-signing of blank checks is prohibited. All checks require two signatures, one management signature and one Board of Commissioner's signature. Authorized check signers are
 - a. Management
 - i. Executive Director
 - ii. Housing Coordinator
 - b. Board of Commissioners
 - i. President
 - ii. Vice-President
 - iii. Treasurer
 - iv. One at-large member
 - c. ~~The responsibility of a Board of Commissioners member signing checks shall rotate monthly between the Commissioners authorized to sign checks. When the Commissioner who has check signing responsibilities for a given month is unable to fulfill his/her responsibility,~~

management will contact other authorized Board signers, in the following order, until one is reached. The CMHC Bookkeeper shall contact a designated Commissioner to sign prepared checks. The Bookkeeper shall contact authorized Commissioner signers in the following order:

- i. President
- ii. Vice-President
- iii. Treasurer
- iv. Commissioner-at-large

3. Rental receipts shall be posted as received and residents are provided with receipts showing a detailed breakdown of the payment (rent, utilities, security deposit, maintenance charges, etc.) In addition to resident payment receipts, all receipts are to be identified by source and recorded in the CMHC's receipts register.
4. Checks are to be immediately endorsed upon receipt with a stamp reading "For Deposit Only City of Manistee Housing Commission Act. #"
5. Receipts are to be deposit with the CMHC financial institutions the next business day. Deposits are to be kept in locked bags during transportation to and from the bank and from the time the deposit leaves the cashier's control. CMHC shall forward a duplicate deposit sheet to its fee accountant for the purpose of bank validation.
6. The CMHC fee accountant shall perform bank reconciliations of deposits and checks.
7. All expenditures are to be paid by check. No cash payments (other than those authorized according to Petty Cash requirements) shall be allowed. No checks shall be written for cash expect for the check restoring funds to Petty Cash, which shall not exceed \$250.00.
8. All transferred funds must be fully documented and follow the same approval procedures as that of any other disbursement of funds, such as those approved for check writing.
9. CMHC will not cash checks.
10. Voided checks must be stamped "VOID" and be initialed by Accounts Payable and the Executive Director. Voided checks must be filed with the corresponding batch of checks in sequential order.
11. Receipts shall be generated using the CMHC tenant accounting software; no handwritten receipts are to be issued. In the case of extended power and/or computer outage (more than three contiguous business days) handwritten receipts, requiring two signatures will be issued. If the power and/or computer outage is temporary, receipts will be held until they may be process through the tenant accounting software.
12. Accounts payable items must have supporting materials attached, including invoices, purchase authorization and receiving reports. Upon payment of each invoice, mark it "PAID" in order to remove the possibility of duplicate payment. CMHC is tax exempt and does not pay sales tax.
13. The Executive Director is responsible to ensure proper account distribution of expenditures (e.g. operational budget, grants, etc.)
14. Payroll services are provided by a third-party, authorized vendor.
15. An annual audit shall be performed in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133. Audits must be conducted in accordance with HUD's latest guidelines and reporting methods.

16. CMHC shall contract with a fee accountant to maintain financial statements, bank reconciliations, asset listing and all other required financial reports in accordance with current HUD requirements.

~~17. A postage meter usage report shall be prepared monthly and reviewed by the Executive Director. Use of the postage meter is for CMHC business exclusively. No personal use or "selling postage to a resident" is permitted. Postage shall be purchased at the Manistee Post Office by a staff member authorized to use a CMHC credit card. The CMHC Bookkeeper shall maintain a detailed written record of the purchase and use of postage. No personal use or "selling postage to a resident" is permitted.~~

At such time that the CMHC chooses to use a postage meter rather than purchase postage from the Post Office, the Executive Director shall

- design procedures to ensure the proper accounting of and use of postage
- ensure that postage is used for CMHC purposes only

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Petty Cash Fund

The CMHC petty cash fund is limited to \$250.00. Increase and/or decrease in the petty cash fund limit requires a Board of Commissioner's resolution. The petty cash fund will be administered as follows:

1. The Executive Director will designate an employee to maintain the fund. The designated employee cannot be the Executive Director.
2. The petty cash fund will be kept in a safe, secure (locked) place during and after working hours.
3. Receipts will be issued and maintained for each expenditure made from petty cash. Receipts will be kept with the petty cash fund until the time of reconciliation.
4. The employee designated to maintain the fund will reconcile the petty cash fund monthly. When the account is replenished by a properly authorized check to the petty cash fund, the corresponding backup receipts will be attached and each receipt will be marked according to the proper corresponding account code. The CMHC financial institution requires that the replenishment check be written to "Cash"; this is the only authorize check paid to the order of "Cash" that may be written by CMHC.
5. The Executive Director will make periodic, unannounced reconciliations of the petty cash fund.

Change Fund

The CMHC maintains a change fund for the purpose of making change for cash transactions. The change fund shall at no time have a balance greater than \$50.00. ~~The employee designated to maintain the petty cash fund is also responsible for maintaining the change fund.~~ The cash fund will be administered as follows:

1. The Executive Director will designate an employee to maintain the fund. The designated employee cannot be the Executive Director.
2. The cash fund will be kept in a safe, secure (locked) place during and after working hours.
3. Receipts will be issued and maintained for each expenditure made from petty cash. Receipts will be kept with the cash fund until the time of reconciliation.
4. The employee designated to maintain the fund will reconcile the cash fund monthly. When the account is replenished by a properly authorized check to the petty cash fund, the corresponding backup receipts will be attached and each receipt will be marked according to the proper corresponding account code. The CMHC financial institution requires that the replenishment check be written to "Cash"; this is the only authorize check paid to the order of "Cash" that may be written by CMHC.
5. The cash fund is used exclusively for the purpose of "making change" in a financial transaction between a Housing Commission resident and the Housing Commission.
6. Employees are prohibited from "making change" for individuals that is not a direct financial transaction between a resident and the Housing Commission (e.g. making change for a \$20.00 bill for someone using the laundry card refill machine, swapping out a "bad" bill because the laundry card refill machine won't read it).
7. The Executive Director will make periodic, unannounced reconciliations of the petty cash fund.

Cash Management

Cash Management is the process of managing the cash flow of CMHC to optimize its use of funds. This process involves the timing of receipts and disbursements to assure the availability of funds to meet expenditures, and to maximize the yield from the investment of temporarily surplus funds.

The City of Manistee Housing Commission cash management program will be implemented in accordance with the following principles:

1. As a general rule, the average amount of deposits in the General Fund cash accounts will not exceed \$300,000 or three (3) month's routine operating expenses, whichever is greater.
2. General fund deposits in excess of \$300,000 or three (3) month's operating expenses, whichever is greater, will be invested in accordance with all HUD regulations. CMHC will maintain a list of financial institutions in which to invest general fund excess. By this policy, the Executive Director is directed by the Board of Commissioners to deposit excess funds in one or more financial institutions approved by the Board of Commissioners. The Executive Director shall invest these funds in the financial vehicle(s) most advantageous to the CMHC. Such investment requires that in addition to the Executive Director, the President, Vice-President and Treasurer of the Commission be listed on the signatory card for deposit and/or withdrawal.

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Cash Management and Internal Controls Operating Procedures

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2. The City of Manistee Housing Commission Executive Director is charged with the responsibility of developing and maintaining Financial Management Procedures for the implementation of this policy.

Key Performance Indicators

Reporting Month: June 25, 2013

Occupancy

Occupancy: As Of June 17, 2013			
Property	Total Units	Total Occupied	Occupancy Rate
HA Wide	214	212	99%
Century Terrace	119	116	97%
Harborview	48	48	100%
Scattered Sites	47	47	100%

Waiting List: As of June 17, 2013				
Unit Size	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Applicants	54	34	28	5

Vacant Unit Turnaround Time:			
Total units from January 1—June 17, 2013:			33
	Maintenance Turn	Lease-Up	Vacancy Days
Total Days	207	60	280
Average Days	6.27	1.82	8.48
Days Allotted by HUD			
	Maintenance Turn	Lease-Up	Vacancy Days
	15	5	20

*The Following Report is
Under Reconstruction*

Vacancies Report: Time Period: January 1—March 19, 2013 Total Vacancies: 18					
	Total	Eviction	Medical	Deceased	Other
Century Terrace	13	3	1	0	9
Harborview	3	0	1	0	2
Family Units	2	0	0	0	2
TOTAL	18	3	2	0	13

Financial

RESERVES—May 2013			
Min. Months Required	Min. Amount Required	Actual Months	Actual Amount
3	\$270,000	3.92	\$353,115.39

KEY FINANCIAL INDICATORS—For the month of May 2013					
Rent Roll	Rent Collected	Total Income	Total Expense	Capital Expense	Profit/(Loss)
\$48,917.00	\$49,544.00	\$90,762.87	\$83,648.95	\$4,780.04	\$2,333.88

Discussion Notes

Commission Meeting: June 25, 2013
Clinton McKinven-Copus, Executive Director

General Information

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

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

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

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

Authorization Required: Executive Director & Board of Commissioners

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

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

Authorization Required: Executive Director

Description	Solicitation Type	Bids/Proposals Received	Awardee	Amount
None				

Communications Received:

None

Director's Reports

Recovery Agreement Report 3:

The May report on our Recovery Agreement accomplishments was delayed due to the receipt of the May 30, 2013 letter from the Detroit Field Office. Included in your packet is the prepared report and a copy of the May 30 letter for your review.

Old Business

None

New Business

Resolution 2013-06 Utility Allowances Effective October 1, 2013



SNAPSHOT:

The Resolution updates the utility allowance given to residents responsible for paying their own utilities. The utility allowances are calculated and set by Siemens Corporation as part of our Energy Performance Contract.

Per the executed Energy Performance Contract Siemens Corporation is required to supply us with annual adjustments of the utility allowance provided to tenants required to pay their own utilities. The provision of utility allowance to residents paying their own utilities is a HUD regulatory requirement of Public Housing Authorities.

Resolution 2013-07 Effective Commissioner Training



SNAPSHOT:

The Resolution engages the services of Nan McKay and Associates, a nationally recognized HUD training firm, to provide the Commissioners with 8 hours of training. Each participant will receive a certificate of participation which will also be forwarded to HUD.

The Recovery Agreement and Action Plan require that the Commissioners receive 8 hours of documented training. The training provided by Nan McKay and Associates will meet this requirement in a one-day, onsite event. The U.S. Department of Housing and Urban Development recognizes Nan McKay and Associates as a leader in providing training and materials to Public Housing Authorities and other low-income housing programs. Nan McKay and Associates have provided training to HUD staff; developed regulatory implementation tools for HUD; and continues to be the leading training firm for both HUD and Public Housing Authority's. The contract with Nan McKay provides for 10 participants in the event. I suggest the following attendees:

- All Commissioners
- Lorna Perski
- Myself

I also suggest that we invite

- Mitch Deisch
- George Saylor

The training event is tentatively scheduled, pending your approval, for Saturday, October 26 from 8:00 AM to 5:00 PM. Although the agenda for the training included in your materials describes a two-day event, Nan McKay will work with us to develop the one-day training to cover the items needed by our Housing Commission. The provision of snacks and lunch will be determined closer to the event. The

cost of the training event is a covered expense of the Capital Funds Program. I urge you to approve of and attend this training event.

Resolution 2013-08 Updating of Cash Management—Internal Controls Policy



SNAPSHOT:

The Resolution updates the Cash Management—Internal Controls Policy last reviewed July 12, 2011. There has been several changes that require the updating of the Policy.

Finance

The 2014 fiscal year budget will be prepared during July and presented at the August 13 work session. A central assumption for the 2014 budget will be the continuation of the 82% proration of operating subsidy put in place with the sequester.



City of Manistee Housing Commission

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

June 27, 2013

Via e-mail:

Mr. Willie Garrett, Director
Detroit Field Office
U.S. Department of Housing and
Urban Development
Patrick V. McNamara Federal Building
477 Michigan Ave
Detroit, MI 48226-2592
willie.c.garrett@hud.gov

RE: Manistee Housing Commission (MI078) Report on Recovery Agreement Action Items Completed

Dear Mr. Garrett,

The documentation attached to this letter is certification of completion of the following Action Items of the Recovery Agreement:

- ⊕ Physical Action Item Number 4
- ⊕ Other Action Item Number 1
- ⊕ Other Action Item Number 4

Important Note:

The Recovery Agreement and Action Plan Progress Report, sent by the Detroit Field Office, dated May 30, 2013 stated that Physical Action Item 4: Reduce unit turnaround time, as previously completed on December 27, 2012. The Housing Commission is unaware of any previous reports that would have listed this action item as completed. The attached is the first, formal, report made by the Housing Commission for Physical Action Item 4.

Second Request:

The Action Plan of the Recovery Agreement states that HUD will provide the following support and technical assistance:

- ⊕ Governance Action Item Number 4a has the desired outcome of “a fully trained operational Board.” The measures to achieve outcome states “HUD and the HC establish a 12 month schedule for training.”
- ⊕ Physical Action Item Number 5, although completed as detailed in the Recovery Agreement, states in the comment section “HUD to provide TA from Fair Housing on 504 Accessibility study.”

Since our report of April 3, 2013 the Housing Commission was informed that we must formally request the technical assistance as described as HUD deliverables in the Action Plan. As such, the Manistee Housing Commission formally requests that HUD contact the Executive Director to arrange for the agreed upon technical assistance for the above listed items of the Action Plan.

Response to Letter from Field Office Dated May 30, 2013:

The Detroit Field Office sent a Recovery Agreement and Action Plan Progress Report to the Housing Commission on May 30, 2013. The letter is in response to the materials the Housing Commission submitted to the Field Office on April 3, 2013 demonstrating completion of Recovery Agreement Action Plan items. (Please note that the Housing Commission submitted another progress report May 1, 2013 which is not addressed in the letter from the Field Office dated May 30, 2013.)

The letter sent by the Field Office has several substantial errors and deviations from the legally signed Recovery Agreement which includes Exhibit A, the Action Plan. The following are the errors and deviations demonstrated in the letter from the Field Office:

- Governance Action Item 1: Lacks accurate monthly financial statements
 - Executed Recovery Agreement, including Exhibit A states that the item was accomplished 6/28/2011 and includes PHARS Team notes; “Manistee Housing Commission worked on and completed this task prior to the HUD team return to complete this agreement.”
 - Field Office Error/Deviation: “The documents submitted do not meet the desired outcome described in the Action Plan as it relates to providing monthly financial statements. The Commission should submit information that supports actual versus budgeted expenses, such as a balance sheet, net assets, etc.”
- Governance Action Item 4: Lacks an annual performance plan and goal for the Executive Director
 - Field Office deviates from the executed Recovery Agreement and Action Plan which states this Action Item as:
 - Board needs periodic training. Outcome—1) Board sets up policy and procedure that all new Board members receive training within three months of their appointment and that all Board Members receive at least 8 hours training (to be specified by the Board of Commissioners) per year.
 - The Housing Commission did submit documentation substantiating completion of Action Plan item 4 with its April 3, 2013 report.
 - Field Office Error/Deviation: The Field Office has mixed up three action items in the report and needs to correct its records. The mixed up action items are
 - Governance Action Item 3
 - Governance Action Item 4
 - Governance Action Item 4a
- Finance Action Item 2: Cash reserves below three months preferred by HUD
 - Field Office has substantially deviated from the executed Recovery Agreement and Action Plan. A complete executed Recovery Agreement and Action Plan has been included with this report to assist the Field Office in making the necessary corrections.

The "Action Plan Deliverables (5/12/2013)" document attached to the May 30, 2013 letter from the Field Office fails to match the

- Executed Recovery Agreement and Action Plan
- Submitted reports by the Housing Commission

The Housing Commission's goal is to successfully recover and achieve sustainable performance, which is also the stated goal of the Field Office letter. However, for this goal to be accomplished both the Field Office and the Housing Commission must be in agreement in following the legally executed Recovery Agreement and Action Plan. It is the Housing Commission's position that the executed Agreement is the guiding document in this process and requests that the Field Office reviews its materials and aligns itself with the Agreement.

The Housing Commission will make its next progress report after the June 25, 2013 meeting of the Board of Commissioners.

Sincerely,

Dale Priester, President

Clinton McKinven-Copus, Executive Director

Enclosures

cc: Mr. Douglas Parkes, Vice-President, Manistee Housing Commission
Mr. Elbert Purdom, Treasurer, Manistee Housing Commission
Ms. Donna Korzeniewski, Commissioner, Manistee Housing Commission
Ms. Cheryl Stephison, Commissioner, Manistee Housing Commission
Mr. Mitchell Deisch, City Manager, City of Manistee
Ms. Colleen Kenny, City of Manistee Mayor
Mr. George Saylor, General Counsel, Manistee Housing Commission
Files



**City of Manistee
Housing Commission**

273 6th Avenue, Manistee, Michigan 49660

PROVIDING SAFE AFFORDABLE HOUSING

ATTACHMENT A

Recovery Action Item Tracking					
Area	Action No.	Brief Description	Housing Commission Status	HUD Status	Notations
Governance	01	Lacks accurate monthly financial statements	Completed: 06/28/2011	Closed by PHARS Team 06/28/2011	See Recovery Agreement
	02	Regular communication between the HC and the City of Manistee	Completed: 02/26/2013	Closed by FO 05/30/2013	
	03	Lacks an annual performance plan and goals for the Executive Director by the Board	<u>Pending</u>		
	04	Board needs periodic training	Completed: 03/26/2013	Open Error by FO	Policy/procedures submitted April 3, 2013 and match Recovery Agreement "Measured Outcomes"
	04a	Implement Board training	<u>Pending:</u> Requires HUD participation in setting up training plan	Open Pending FO response	Ms. Unabyrd Wadhams has informed CMHC that Mr. Garrett would contact President Priester to arrange. Copy of email available upon request.
	05	Demolition and clean-up of blighted property between Century Terrace and Harborview	Awarded \$90,500 grant for demolition and capping of property.	Closed by FO 05/30/2013	

Recovery Action Item Tracking					
Area	Action No.	Brief Description	Housing Commission Status	HUD Status	Notations
Finance	01	Maintenance personnel costs significantly over budget; reduce by \$60,000	Completed: 05/01/2012	Closed by FO 05/30/2013	
	02	Cash reserves to a desirable five months (approx. \$440K) ¹ <ul style="list-style-type: none"> • 12/31/2013—3 months¹ • 12/31/2014—4 months¹ • 12/31/2015—5 months¹ 	Completed: 12/31/2012 ² Pending Pending	Open ² Error by FO	¹ Verbatim per executed Agreement CMHC is on target, actually 1 year ahead, of stated outcomes.
Physical	01	Establish a maintenance policy, preventative maintenance program and related maintenance procedures	Anticipated completion date 10/2013		
	02	Maintenance staff is in need of training (to include established policy and procedures). Complete a skills assessment of staff, create a training schedule	Anticipated completion date 10/2013		
	03	Need to establish a non-smoking plan for all properties	Plan for implementation anticipated by 10/2013		
	04	High average unit turnaround days (121.9). Reducing turnaround days of units to 20 calendars or less,	Completed: 05/28/2013	Closed by FO 12/27/2012	

Recovery Action Item Tracking					
Area	Action No.	Brief Description	Housing Commission Status	HUD Status	Notations
Physical	05	Lacks a Physical Needs Assessment (PNA) Complete Energy Audit Complete a lead-based paint study	Completed: 10/31/2011 Completed: 03/03/2008 Completed: 02/08/1989	Closed by PHARS Team	See Recovery Agreement
	06	Need PNA of properties	Completed: 10/31/2011	Closed by PHARS Team	See Recovery Agreement
	07	Reduce materials costs <ul style="list-style-type: none"> • Create an annual purchasing plan consistent with PHC annual budget planning per Procurement Handbook 7460.8 Rev. 2 	Anticipated no later than 1/31/2014		
		<ul style="list-style-type: none"> • Create an inventory sheet and monitor on a monthly basis 	Currently in process: target 10/1/2013		
		<ul style="list-style-type: none"> • Create sign out sheet of materials 	Currently in process: target 10/1/2013		
Other	01	Increase and maintain Public Housing utilization of units	Completed: 05/28/2013	Item not listed on FO deliverables form	Details included with the 06/12/2013 report.
	02	Increase revenue to the HC and lower tenant aged receivables	Completed: 04/23/2013	Item not listed on FO deliverables form	Details included with the 04/29/2013 report.
	03	Lacks checks and balances of rent collection. Ensure proper internal control of deposits.	Completed: 08/01/2011	Item not listed on FO deliverables form	Closed by PHARS Team See Recovery Agreement

Recovery Action Item Tracking					
Area	Action No.	Brief Description	Housing Commission Status	HUD Status	Notations
	04	Minimize staff's time completing a lease-in to complete other assigned duties.	Completed: 05/28/2013	Item not listed on FO deliverables form	Details included with the 06/2013 report
	05	Timely serving of 14-Day nonpayment of rent notices	Completed: 08/01/2011	Item not listed on FO deliverables form	Closed by PHARS Team See Recovery Agreement
	06	Cross training of staff	Target Completion 12/15/2013	Item not listed on FO deliverables form	

Total Action Items	Total Action Items Completed	% Completed	Total Action Items Pending	% Pending
21	14	66%	7	34%

City of Manistee Housing Commission Action Plan Progress Report

Report Date: 05-28-2013	Reporting Month: May 2013	Report Number: 03	
Area: Other	Action Plan Item Number: 04	Status: Completed 05-28-2013	

Record of Progress

Description	Supporting Documentation
Minimize staff's time completing a lease-in to complete other assigned duties.	<p>The Board of Commissioners, by the authorized signatures below, declares the following:</p> <ul style="list-style-type: none"> • Housing Commission staff will continue to spend the time required to review the Housing Commission lease and policies with new residents at the time of lease-in • The Housing Commission has been advised by Counsel that requiring new residents to watch a video review of the Housing Commission lease and policies, including signing that they have watched the video, may not be sufficient if eviction is required. • Based upon the <ul style="list-style-type: none"> ○ Housing Commission's compliance with Public Housing program management, and that ○ Public Housing utilization of units record meeting the HUD required minimum of 98%, the Board of Commissioners determines that the creation of a lease-in video does not increase the Housing Commission's ability to meet Public Housing program compliance and occupancy goals. <p>The Board of Commissioners, by adoption of Resolution 2013-05 and the authorized signatures on this form, states that Action Plan Area Other Item Number 4 is completed.</p>

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

Signature

May 28, 2013

Date

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

Signature

May 28, 2013

Date

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2011 and 12/31/2011

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re-Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
001-0015	1711 Vine St		03/19/2010	03/19/2010	0	04/12/2010	24	03/01/2011	322	346	0	0	0	0
001-0033	105 Holly Ct		06/28/2010	06/29/2010	0	08/12/2010	45	08/11/2011	363	408	-132	0	0	0
001-0017	1719 Vine St		07/26/2010	07/26/2010	0	12/03/2010	130	03/04/2011	90	220	0	0	0	0
001-0014	1715 Vine St		08/04/2010	08/05/2010	0	12/15/2010	133	03/14/2011	88	221	0	0	0	0
001-0034	108 Park Ave	1	09/27/2010	09/28/2010	0	03/10/2011	164	04/01/2011	21	185	0	0	0	0
002-1422	237 6th Ave	422	10/05/2010	10/05/2010	0	01/12/2011	99	02/03/2011	21	120	0	0	0	0
002-1225	237 6th Ave	225	10/14/2010	10/15/2010	0	12/16/2010	63	04/18/2011	122	185	0	0	0	0
002-1314	237 6th Ave	314	10/15/2010	10/18/2010	2	12/30/2010	74	02/03/2011	34	110	0	0	0	0
002-1123	237 6th Ave	123	12/07/2010	12/10/2010	2	01/06/2011	28	06/17/2011	161	191	0	0	0	0
001-0021	102 Holly Ct		12/07/2010	12/10/2010	2	06/03/2011	176	06/15/2011	11	189	0	0	0	0
002-1021	237 6th Ave	21	12/13/2010	12/14/2010	0	01/11/2011	29	04/04/2011	82	111	0	0	0	0
002-1220	237 6th Ave	220	12/15/2010	12/17/2010	1	02/07/2011	53	05/01/2011	82	136	0	0	0	0
002-1025	237 6th Ave	25	12/31/2010	01/04/2011	3	03/01/2011	57	05/02/2011	61	121	0	0	0	0
001-0018	108 Holly Ct		01/04/2011	01/04/2011	0	04/04/2011	90	07/14/2011	100	190	0	0	0	0
002-1528	237 6th Ave	528	01/04/2011	01/04/2011	0	03/14/2011	69	03/21/2011	6	75	0	0	0	0
002-1118	237 6th Ave	118	01/05/2011	01/07/2011	1	03/15/2011	68	04/15/2011	30	99	0	0	0	0
002-1230	237 6th Ave	230	01/25/2011	01/25/2011	0	03/17/2011	51	05/20/2011	63	114	0	0	0	0
002-0508	273 6th Ave	508	01/28/2011	01/28/2011	0	02/11/2011	14	03/22/2011	38	52	0	0	0	0
002-0407	273 6th Ave	407	01/31/2011	01/31/2011	0	02/23/2011	23	04/15/2011	50	73	0	0	0	0
002-1103	237 6th Ave	103	02/08/2011	02/08/2011	0	03/29/2011	49	08/25/2011	148	197	0	0	0	0
002-1423	237 6th Ave	423	02/28/2011	02/28/2011	0	06/07/2011	99	07/12/2011	34	133	0	0	0	0
002-1027	237 6th Ave	27	03/13/2011	03/14/2011	0	05/19/2011	67	05/23/2011	3	70	0	0	0	0
002-1408	237 6th Ave	408	03/28/2011	03/28/2011	0	04/01/2011	4	04/06/2011	4	8	0	0	0	0
001-0006	306 12th St		03/31/2011	04/01/2011	0	04/26/2011	26	07/01/2011	65	91	0	0	0	0
001-0027	106 Park Ave		03/31/2011	04/01/2011	0	04/12/2011	12	05/16/2011	33	45	0	0	0	0
002-1015	237 6th Ave	15	03/31/2011	04/01/2011	0	04/07/2011	7	04/11/2011	3	10	0	0	0	0
002-1426	237 6th Ave	426	04/06/2011	04/06/2011	0	06/01/2011	56	06/16/2011	14	70	0	0	0	0
002-0306	273 6th Ave	306	04/08/2011	04/08/2011	0	04/28/2011	20	08/01/2011	94	114	0	0	0	0
002-1523	237 6th Ave	523	04/19/2011	04/19/2011	0	07/07/2011	79	07/11/2011	3	82	0	0	0	0
002-0503	273 6th Ave	503	04/24/2011	04/25/2011	0	05/12/2011	18	06/01/2011	19	37	0	0	0	0
002-1318	237 6th Ave	318	04/26/2011	04/27/2011	0	06/09/2011	44	07/18/2011	38	82	0	0	0	0
002-0207	273 6th Ave	207	04/30/2011	05/02/2011	1	06/16/2011	46	07/05/2011	18	65	0	0	0	0
002-1422	237 6th Ave	422	05/22/2011	05/23/2011	0	06/22/2011	31	08/30/2011	68	99	0	0	0	0
002-1229	237 6th Ave	229	05/31/2011	05/31/2011	0	06/24/2011	24	09/09/2011	76	100	0	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
 for Units Re-Occupied between: 01/01/2011 and 12/31/2011

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re-Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
002-1023	237 6th Ave	23	05/31/2011	05/31/2011	0	06/29/2011	29	07/25/2011	25	54	0	0	0	0
002-0204	273 6th Ave	204	05/31/2011	06/01/2011	0	06/14/2011	14	08/03/2011	49	63	0	0	0	0
002-1528	237 6th Ave	528	06/20/2011	06/20/2011	0	07/06/2011	16	08/19/2011	43	59	0	0	0	0
002-1219	237 6th Ave	219	06/24/2011	06/27/2011	2	07/14/2011	18	09/09/2011	56	76	0	0	0	0
002-1220	237 6th Ave	220	06/30/2011	06/30/2011	0	07/18/2011	18	09/13/2011	56	74	0	0	0	0
002-1021	237 6th Ave	21	06/30/2011	07/01/2011	0	07/20/2011	20	08/29/2011	39	59	0	0	0	0
001-0002	110 Holly Ct		07/06/2011	07/06/2011	0	07/28/2011	22	08/15/2011	17	39	0	0	0	0
002-1514	237 6th Ave	514	07/31/2011	07/31/2011	0	07/31/2011	0	08/01/2011	0	0	0	0	0	0
002-0307	273 6th Ave	307	07/31/2011	08/01/2011	0	08/08/2011	8	08/30/2011	21	29	0	0	0	0
002-1504	237 6th Ave	504	08/02/2011	08/02/2011	0	08/30/2011	28	09/16/2011	16	44	0	0	0	0
001-0019	103 Holly Ct		08/03/2011	08/04/2011	0	10/05/2011	63	11/22/2011	47	110	0	0	0	0
002-0501	273 6th Ave	501	08/04/2011	08/04/2011	0	08/15/2011	11	08/29/2011	13	24	0	0	0	0
002-1426	237 6th Ave	426	08/08/2011	08/09/2011	0	08/22/2011	14	09/01/2011	9	23	0	0	0	0
003-1703	1703 Vine Street		08/10/2011	08/11/2011	0	08/17/2011	7	08/19/2011	1	8	0	0	0	0
002-1121	237 6th Ave	121	08/14/2011	08/14/2011	0	09/06/2011	23	09/16/2011	9	32	0	0	0	0
002-1521	237 6th Ave	521	08/18/2011	08/23/2011	4	09/12/2011	21	09/23/2011	10	35	0	0	0	0
001-0011	101 1/2 Holly Ct		08/22/2011	08/22/2011	0	09/15/2011	24	10/07/2011	21	45	0	0	0	0
002-1322	237 6th Ave	322	08/22/2011	08/29/2011	6	09/07/2011	10	09/26/2011	18	34	0	0	0	0
002-1122	237 6th Ave	122	08/31/2011	08/31/2011	0	09/06/2011	6	09/23/2011	16	22	0	0	0	0
002-1516	237 6th Ave	516	09/12/2011	09/12/2011	0	09/28/2011	16	11/17/2011	49	65	0	0	0	0
002-1324	237 6th Ave	324	09/20/2011	09/20/2011	0	10/13/2011	23	11/23/2011	40	63	0	0	0	0
002-1401	237 6th Ave	401	09/23/2011	09/23/2011	0	10/06/2011	13	10/07/2011	0	13	0	0	0	0
002-1530	237 6th Ave	530	09/30/2011	09/30/2011	0	10/18/2011	18	12/07/2011	49	67	0	0	0	0
002-1518	237 6th Ave	518	10/20/2011	10/20/2011	0	12/08/2011	49	12/22/2011	13	62	0	0	0	0
002-1320	237 6th Ave	320	10/20/2011	10/20/2011	0	11/21/2011	32	12/14/2011	22	54	0	0	0	0
002-1330	237 6th Ave	330	10/26/2011	10/31/2011	4	12/14/2011	45	12/16/2011	1	50	0	0	0	0
002-1317	237 6th Ave	317	11/08/2011	11/08/2011	0	12/01/2011	23	12/08/2011	6	29	0	0	0	0
Total Units:	61				28		2543		3011	5582	-132	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2011 and 12/31/2011

Element # - Description

V12400 - Total number of turnaround days:	5582
V12500 - Total number of vacancy days exempted for Capital Funds:	-132
V12600 - Total number of vacancy days exempted for other reasons:	0
V12700 - Total number of vacant units turned around:	61
V12800 - Average number of days units were in down time:	0.46
V12900 - Average number of days units were in make-ready:	43.85
V13000 - Average number of days units were in lease-up:	49.36
V13100 - Average unit turnaround days:	93.67

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
 for Units Re-Occupied between: 01/01/2012 and 02/24/2012

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re-Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
003-1707	1707 Vine Street		10/06/2011	10/07/2011	0	11/01/2011	26	01/18/2012	77	103	0	0	0	0
002-1419	237 6th Ave	419	10/25/2011	10/31/2011	5	01/12/2012	74	01/20/2012	7	86	0	0	0	0
002-1121	237 6th Ave	121	10/26/2011	10/26/2011	0	11/30/2011	35	01/17/2012	47	82	0	0	0	0
002-1226	237 6th Ave	226	10/31/2011	10/31/2011	0	01/19/2012	80	01/20/2012	0	80	0	0	0	0
002-0205	273 6th Ave	205	11/11/2011	11/11/2011	0	01/29/2012	79	01/30/2012	0	79	0	0	0	0
002-0510	273 6th Ave	510	11/21/2011	11/21/2011	0	01/25/2012	65	01/31/2012	5	70	0	0	0	0
002-1101	237 6th Ave	101	11/21/2011	11/21/2011	0	02/06/2012	77	02/20/2012	13	90	0	0	0	0
002-1221	237 6th Ave	221	11/28/2011	11/28/2011	0	02/08/2012	72	02/09/2012	0	72	0	0	0	0
002-0308	273 6th Ave	308	11/30/2011	11/30/2011	0	02/01/2012	63	02/02/2012	0	63	0	0	0	0
001-0036	300 12th St		12/01/2011	12/01/2011	0	02/13/2012	74	02/16/2012	2	76	0	0	0	0
002-1215	237 6th Ave	215	12/07/2011	12/08/2011	0	02/14/2012	69	02/16/2012	1	70	0	0	0	0
002-1117	237 6th Ave	117	12/15/2011	12/16/2011	0	02/15/2012	62	02/21/2012	5	67	0	0	0	0
002-0201	273 6th Ave	201	01/03/2012	01/04/2012	0	02/17/2012	45	02/22/2012	4	49	0	0	0	0
Total Units:	13				5		821		161	987	0	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2012 and 02/24/2012

Element # - Description

V12400 - Total number of turnaround days:	987
V12500 - Total number of vacancy days exempted for Capital Funds:	0
V12600 - Total number of vacancy days exempted for other reasons:	0
V12700 - Total number of vacant units turned around:	13
V12800 - Average number of days units were in down time:	0.38
V12900 - Average number of days units were in make-ready:	63.15
V13000 - Average number of days units were in lease-up:	12.38
V13100 - Average unit turnaround days:	75.91

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2012 and 12/31/2012

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re-Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
003-1707	1707 Vine Street		10/06/2011	10/07/2011	0	11/01/2011	26	01/18/2012	77	103	0	0	0	0
002-1419	237 6th Ave	419	10/25/2011	10/31/2011	5	01/12/2012	74	01/20/2012	7	86	0	0	0	0
002-1121	237 6th Ave	121	10/26/2011	10/26/2011	0	11/30/2011	35	01/17/2012	47	82	0	0	0	0
002-1226	237 6th Ave	226	10/31/2011	10/31/2011	0	01/19/2012	80	01/20/2012	0	80	0	0	0	0
002-0205	273 6th Ave	205	11/11/2011	11/11/2011	0	01/29/2012	79	01/30/2012	0	79	0	0	0	0
002-0510	273 6th Ave	510	11/21/2011	11/21/2011	0	01/25/2012	65	01/31/2012	5	70	0	0	0	0
002-1101	237 6th Ave	101	11/21/2011	11/21/2011	0	02/06/2012	77	02/20/2012	13	90	0	0	0	0
002-1221	237 6th Ave	221	11/28/2011	11/28/2011	0	02/08/2012	72	02/09/2012	0	72	0	0	0	0
002-0308	273 6th Ave	308	11/30/2011	11/30/2011	0	02/01/2012	63	02/02/2012	0	63	0	0	0	0
001-0036	300 12th St		12/01/2011	12/01/2011	0	02/13/2012	74	02/16/2012	2	76	0	0	0	0
002-1215	237 6th Ave	215	12/07/2011	12/08/2011	0	02/14/2012	69	02/16/2012	1	70	0	0	0	0
002-1117	237 6th Ave	117	12/15/2011	12/16/2011	0	02/15/2012	62	02/21/2012	5	67	0	0	0	0
002-0201	273 6th Ave	201	01/03/2012	01/04/2012	0	02/17/2012	45	02/22/2012	4	49	0	0	0	0
001-0016	1717 Vine St		01/16/2012	01/17/2012	0	01/18/2012	2	02/28/2012	40	42	0	0	0	0
001-0024	1709 Vine St		01/17/2012	01/18/2012	0	02/28/2012	42	03/15/2012	15	57	0	0	0	0
002-1218	237 6th Ave	218	01/24/2012	01/24/2012	0	03/01/2012	37	03/05/2012	3	40	0	0	0	0
002-0409	273 6th Ave	409	01/29/2012	01/30/2012	0	02/20/2012	22	03/02/2012	10	32	0	0	0	0
002-1508	237 6th Ave	508	02/01/2012	02/01/2012	0	03/08/2012	36	03/13/2012	4	40	0	0	0	0
002-1230	237 6th Ave	230	02/02/2012	02/02/2012	0	03/06/2012	33	03/12/2012	5	38	0	0	0	0
001-0031	306 1/2 12th St		02/13/2012	02/13/2012	0	03/15/2012	31	03/20/2012	4	35	0	0	0	0
002-1412	237 6th Ave	412	02/27/2012	02/29/2012	1	03/06/2012	7	03/19/2012	12	20	0	0	0	0
002-1523	237 6th Ave	523	02/28/2012	02/28/2012	0	03/01/2012	2	03/08/2012	6	8	0	0	0	0
002-1319	237 6th Ave	319	03/18/2012	03/20/2012	1	03/28/2012	9	03/29/2012	0	10	0	0	0	0
002-1419	237 6th Ave	419	03/19/2012	03/19/2012	0	03/21/2012	2	03/22/2012	0	2	0	0	0	0
003-1708	1707 1/2 Vine Street		03/19/2012	03/19/2012	0	03/26/2012	7	04/02/2012	6	13	0	0	0	0
001-0011	101 1/2 Holly Ct		03/26/2012	03/28/2012	1	03/30/2012	3	04/02/2012	2	6	0	0	0	0
002-0210	273 6th Ave	210	04/02/2012	04/02/2012	0	04/03/2012	1	04/04/2012	0	1	0	0	0	0
002-1129	237 6th Ave	129	04/02/2012	04/03/2012	0	04/10/2012	8	04/12/2012	1	9	0	0	0	0
001-0006	306 12th St		04/03/2012	04/04/2012	0	04/13/2012	10	04/17/2012	3	13	0	0	0	0
002-1123	237 6th Ave	123	04/09/2012	04/09/2012	0	04/18/2012	9	04/19/2012	0	9	0	0	0	0
002-1403	237 6th Ave	403	04/09/2012	04/09/2012	0	04/24/2012	15	05/03/2012	8	23	0	0	0	0
002-1228	237 6th Ave	228	04/18/2012	04/18/2012	0	04/27/2012	9	05/03/2012	5	14	0	0	0	0
002-1203	237 6th Ave	203	05/02/2012	05/02/2012	0	05/07/2012	5	05/14/2012	6	11	0	0	0	0
002-1101	237 6th Ave	101	05/10/2012	05/10/2012	0	05/11/2012	1	05/16/2012	4	5	0	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2012 and 12/31/2012

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re-Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
002-1525	237 6th Ave	525	05/30/2012	05/30/2012	0	06/05/2012	6	06/07/2012	1	7	0	0	0	0
001-0040	327 1/2 6th Stret		05/30/2012	05/30/2012	0	06/04/2012	5	06/07/2012	2	7	0	0	0	0
002-1320	237 6th Ave	320	05/31/2012	05/31/2012	0	06/07/2012	7	06/14/2012	6	13	0	0	0	0
002-1301	237 6th Ave	301	06/06/2012	06/08/2012	1	06/12/2012	5	06/13/2012	0	6	0	0	0	0
002-1303	237 6th Ave	303	06/11/2012	06/11/2012	0	06/03/2012	-8	06/20/2012	16	8	-8	0	0	0
001-0021	102 Holly Ct		06/13/2012	06/13/2012	0	06/25/2012	12	06/27/2012	1	13	0	0	0	0
002-1023	237 6th Ave	23	07/02/2012	07/02/2012	0	07/09/2012	7	07/10/2012	0	7	0	0	0	0
002-1217	237 6th Ave	217	07/06/2012	07/06/2012	0	07/23/2012	16	07/23/2012	0	16	0	0	0	0
001-0004	1713 Vine St		07/16/2012	07/17/2012	0	08/02/2012	17	08/03/2012	0	17	0	0	0	0
002-1027	237 6th Ave	27	07/17/2012	07/17/2012	0	07/25/2012	8	08/05/2012	10	18	0	0	0	0
002-1126	237 6th Ave	126	08/02/2012	08/02/2012	0	08/10/2012	7	08/10/2012	0	7	0	0	0	0
002-1108	237 6th Ave	108	08/04/2012	08/06/2012	1	08/13/2012	8	08/24/2012	10	19	0	0	0	0
002-1216	237 6th Ave	216	08/13/2012	08/13/2012	0	08/24/2012	11	08/28/2012	3	14	0	0	0	0
002-1427	237 6th Ave	427	08/14/2012	08/14/2012	0	08/16/2012	2	08/17/2012	0	2	0	0	0	0
002-1303	237 6th Ave	303	08/14/2012	08/14/2012	0	08/16/2012	2	08/24/2012	7	9	0	0	0	0
002-1203	237 6th Ave	203	08/16/2012	08/16/2012	0	08/24/2012	8	09/04/2012	10	18	0	0	0	0
002-1327	237 6th Ave	327	08/20/2012	08/24/2012	3	08/29/2012	6	08/30/2012	0	9	0	0	0	0
001-0015	1711 Vine St		08/23/2012	08/31/2012	7	09/10/2012	11	09/14/2012	3	21	0	0	0	0
002-1421	237 6th Ave	421	08/31/2012	09/04/2012	3	09/13/2012	10	09/17/2012	3	16	0	0	0	0
002-1230	237 6th Ave	230	09/03/2012	09/05/2012	1	09/19/2012	14	09/19/2012	0	15	0	0	0	0
001-0011	101 1/2 Holly Ct		09/04/2012	09/05/2012	0	09/14/2012	10	09/18/2012	3	13	0	0	0	0
001-0018	108 Holly Ct		09/12/2012	09/12/2012	0	09/26/2012	14	09/28/2012	1	15	0	0	0	0
002-1430	237 6th Ave	430	09/17/2012	09/19/2012	1	09/26/2012	8	10/01/2012	4	13	0	0	0	0
002-1121	237 6th Ave	121	09/18/2012	09/18/2012	0	09/24/2012	6	09/26/2012	1	7	0	0	0	0
002-1101	237 6th Ave	101	09/26/2012	09/27/2012	0	10/02/2012	6	10/05/2012	2	8	0	0	0	0
002-1130	237 6th Ave	130	10/01/2012	10/02/2012	0	10/08/2012	7	10/10/2012	1	8	0	0	0	0
002-0302	273 6th Ave	302	10/08/2012	10/08/2012	0	10/12/2012	4	10/17/2012	4	8	0	0	0	0
002-1215	237 6th Ave	215	10/09/2012	10/09/2012	0	10/11/2012	2	10/15/2012	3	5	0	0	0	0
002-1103	237 6th Ave	103	10/09/2012	10/09/2012	0	10/16/2012	7	10/18/2012	1	8	0	0	0	0
002-0310	273 6th Ave	310	10/17/2012	10/17/2012	0	10/24/2012	7	10/25/2012	0	7	0	0	0	0
002-1517	237 6th Ave	517	10/24/2012	10/24/2012	0	10/31/2012	7	11/05/2012	4	11	0	0	0	0
002-0409	273 6th Ave	409	10/25/2012	10/26/2012	0	11/02/2012	8	11/07/2012	4	12	0	0	0	0
002-1217	237 6th Ave	217	10/30/2012	10/30/2012	0	11/01/2012	2	11/02/2012	0	2	0	0	0	0
002-1127	237 6th Ave	127	10/31/2012	10/31/2012	0	11/09/2012	9	11/14/2012	4	13	0	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
 for Units Re-Occupied between: 01/01/2012 and 12/31/2012

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re- Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
002-1427	237 6th Ave	427	11/04/2012	11/05/2012	0	11/08/2012	4	11/12/2012	3	7	0	0	0	0
002-1123	237 6th Ave	123	11/07/2012	11/08/2012	0	11/13/2012	6	11/15/2012	1	7	0	0	0	0
001-0020	302 1/2 12th St		11/19/2012	11/19/2012	0	11/30/2012	11	12/03/2012	2	13	0	0	0	0
002-0411	273 6th Ave	411	11/29/2012	11/29/2012	0	11/30/2012	0	11/30/2012	0	0	0	0	0	0
002-1319	237 6th Ave	319	12/02/2012	12/04/2012	1	12/05/2012	2	12/10/2012	4	7	0	0	0	0
002-1416	237 6th Ave	416	12/03/2012	12/03/2012	0	12/03/2012	0	12/05/2012	1	1	0	0	0	0
002-1501	237 6th Ave	501	12/03/2012	12/03/2012	0	12/03/2012	0	12/05/2012	1	1	0	0	0	0
002-1126	237 6th Ave	126	12/14/2012	12/14/2012	0	12/14/2012	0	12/17/2012	2	2	0	0	0	0
002-1423	237 6th Ave	423	12/20/2012	12/20/2012	0	12/28/2012	7	12/28/2012	0	7	0	0	0	0
Total Units:	77				26		1393		413	1832	-8	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2012 and 12/31/2012

Element # - Description

V12400 - Total number of turnaround days:	1832
V12500 - Total number of vacancy days exempted for Capital Funds:	-8
V12600 - Total number of vacancy days exempted for other reasons:	0
V12700 - Total number of vacant units turned around:	77
V12800 - Average number of days units were in down time:	0.34
V12900 - Average number of days units were in make-ready:	18.19
V13000 - Average number of days units were in lease-up:	5.36
V13100 - Average unit turnaround days:	23.89

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2013 and 12/31/2013

Prj-Unit	Street	Apt #	Vacated	Issued to Maintenance	Down-Time Days	Maintenance Completed	Make-Ready Days	Re-Occupied	Lease-Up Days	Vacancy Days	Capital Funds	Exempt Days		
												Down Time	Make Ready	Lease Up
001-0015	1711 Vine St		12/31/2012	12/31/2012	0	01/03/2013	3	01/04/2013	0	3	0	0	0	0
002-0501	273 6th Ave	501	01/02/2013	01/03/2013	0	01/04/2013	2	01/11/2013	6	8	0	0	0	0
002-1528	237 6th Ave	528	01/08/2013	01/08/2013	0	01/10/2013	2	01/14/2013	3	5	0	0	0	0
002-1303	237 6th Ave	303	01/10/2013	01/11/2013	0	01/14/2013	4	01/16/2013	1	5	0	0	0	0
002-0204	273 6th Ave	204	01/10/2013	01/10/2013	0	01/16/2013	6	01/17/2013	0	6	0	0	0	0
002-1530	237 6th Ave	530	01/22/2013	01/22/2013	0	01/24/2013	1	01/24/2013	0	1	0	0	0	0
002-1324	237 6th Ave	324	01/22/2013	01/22/2013	0	01/31/2013	9	02/04/2013	3	12	0	0	0	0
002-1523	237 6th Ave	523	01/29/2013	01/29/2013	0	02/07/2013	9	02/11/2013	3	12	0	0	0	0
002-1125	237 6th Ave	125	01/29/2013	01/29/2013	0	02/06/2013	8	02/08/2013	1	9	0	0	0	0
002-1508	237 6th Ave	508	01/31/2013	02/04/2013	3	02/05/2013	1	02/05/2013	0	4	0	0	0	0
002-0206	273 6th Ave	206	02/28/2013	02/28/2013	0	03/05/2013	5	03/07/2013	1	6	0	0	0	0
002-1518	237 6th Ave	518	03/04/2013	03/04/2013	0	03/06/2013	2	03/12/2013	5	7	0	0	0	0
003-1708	1707 1/2 Vine Street		03/04/2013	03/04/2013	0	03/11/2013	7	03/14/2013	2	9	0	0	0	0
001-0013	106 Holly Ct		03/04/2013	//	0	//	48	04/22/2013	0	48	0	0	0	0
002-1225	237 6th Ave	225	03/07/2013	03/07/2013	0	03/07/2013	0	03/08/2013	0	0	0	0	0	0
002-1129	237 6th Ave	129	03/11/2013	03/11/2013	0	03/11/2013	0	03/15/2013	3	3	0	0	0	0
002-1123	237 6th Ave	123	03/12/2013	03/12/2013	0	03/13/2013	0	03/13/2013	0	0	0	0	0	0
002-1419	237 6th Ave	419	03/21/2013	03/21/2013	0	03/25/2013	4	04/01/2013	6	10	0	0	0	0
002-1228	237 6th Ave	228	03/31/2013	04/01/2013	0	04/02/2013	2	04/03/2013	0	2	0	0	0	0
001-0033	105 Holly Ct		04/02/2013	//	0	//	51	05/24/2013	0	51	0	0	0	0
002-1108	237 6th Ave	108	04/21/2013	04/24/2013	2	04/29/2013	6	05/02/2013	2	10	0	0	0	0
002-1515	237 6th Ave	515	04/22/2013	04/22/2013	0	04/25/2013	3	04/26/2013	0	3	0	0	0	0
002-1517	237 6th Ave	517	04/30/2013	04/30/2013	0	04/30/2013	0	05/06/2013	5	5	0	0	0	0
002-1019	237 6th Ave	19	04/30/2013	05/01/2013	0	05/03/2013	3	05/08/2013	4	7	0	0	0	0
002-1027	237 6th Ave	27	05/01/2013	05/02/2013	0	05/06/2013	5	05/07/2013	0	5	0	0	0	0
002-1017	237 6th Ave	17	05/02/2013	05/02/2013	0	05/07/2013	5	05/08/2013	0	5	0	0	0	0
002-1130	237 6th Ave	130	05/05/2013	05/09/2013	3	//	4	05/13/2013	0	7	0	0	0	0
002-1317	237 6th Ave	317	05/13/2013	//	0	//	3	05/17/2013	0	3	0	0	0	0
002-1101	237 6th Ave	101	05/13/2013	//	0	//	8	05/22/2013	0	8	0	0	0	0
Total Units:	29				8		201		45	254	0	0	0	0

City of Manistee Housing Commission
PHAS - Vacant Unit Turnaround Time
Public Housing
for Units Re-Occupied between: 01/01/2013 and 12/31/2013

Element # - Description

V12400 - Total number of turnaround days:	254
V12500 - Total number of vacancy days exempted for Capital Funds:	0
V12600 - Total number of vacancy days exempted for other reasons:	0
V12700 - Total number of vacant units turned around:	29
V12800 - Average number of days units were in down time:	0.28
V12900 - Average number of days units were in make-ready:	6.93
V13000 - Average number of days units were in lease-up:	1.55
V13100 - Average unit turnaround days:	8.76

City of Manistee Housing Commission Action Plan Progress Report

Report Date: 05-28-2013	Reporting Month: May 2013	Report Number: 03	
Area: Physical & Other	Action Plan Item Number: 04 & 01	Status: Completed 05-28-2013	

Record of Progress

NOTE: This progress report covers two Action Items:

- 1. Physical Area Action Plan Number 04**
- 2. Other Area Action Plan Number 01**

Description	Supporting Documentation
Physical Area Action Plan Number 04: High average unit turnaround days (121.9 days) <ul style="list-style-type: none"> ➤ Reduce turnaround days of units to 20 calendar days or less, include reducing make ready days to 15 days and lease up time to 5 days 	Current (01/01/2013—05/28/2013) unit turn around: <ul style="list-style-type: none"> ➤ Average Unit Turnaround Days 8.76 ➤ Average Make Ready Days 6.93 ➤ Average Lease Up Time 1.55
Other Area Action Plan Number 01: High vacancy rate <ul style="list-style-type: none"> ➤ Increase and maintain Public Housing Utilization of units 	Public Housing Utilization of Units as of 05/20/2013: <ul style="list-style-type: none"> ➤ 98% List of supporting documentation: <ul style="list-style-type: none"> ➤ PHAS-Vacant Unit Turnaround Time 01/01/2013—12/31/2013 ➤ PHAS-Vacant Unit Turnaround Time 01/01/2012—12/31/2013 ➤ PHAS-Vacant Unit Turnaround Time 01/01/2012—02/24/2012 ➤ PHAS-Vacant Unit Turnaround Time 01/01/2011—12/31/2011

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

Signature

May 28, 2013

Date

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

Signature

May 28, 2013

Date



U.S. Department of Housing and Urban Development

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

OCT 15 2012

Board of Commissioners
c/o Dale Preister, Chair
Board of Commissioners
Manistee Housing Commission
346 4th Street
Manistee, MI 49660

Re: Recovery Agreement and Action Plan

Dear Commissioners:

The purpose of this letter is to transmit the final Recovery Agreement and Action Plan executed between the Manistee and HUD, because of a designation of Troubled or Substandard for financial, physical and/or management indicator by HUD's Real Estate Assessment Center ("REAC") for the fiscal year ending 2010. Thank you for your cooperation in negotiating the terms of the Agreement.

The Recovery Agreement and Action Plan is a binding contract required by federal statute that delineates performance outcomes, timelines, and reporting requirements that must be strictly adhered to. It also specifies remedies to achieve agreed-upon levels of performance. Your first periodic report must be received by HUD no later than November 1, 2012.

One of the terms of the Recovery Agreement may require the Manistee Housing Commission to engage residents and other community stakeholders to develop a Sustainability Plan that identifies place-based solutions, steps, and resources to support the agency's recovery. You will be contacted by a HUD team member to assist you in initiating the process to develop a Sustainability Plan.

We look forward to working with the Manistee Housing Commission to recover and achieve sustainable performance. If you have any questions about the Recovery Agreement and Action Plan, please contact me at Valerie Sims or Claunella Richardson at (313)226-7900 Extension 8037 or 8103, respectfully. Thank you for your ongoing assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Willie C.H. Garrett".

Willie C.H. Garrett,
Director
Office of Public Housing

Recovery Agreement between
Manistee Housing Commission
And
the United States Department of Housing and Urban Development
And
the City of Manistee

This Recovery Agreement is entered into between the Manistee Housing Commission, the UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT ("HUD") and the City of Manistee as of this 24th day of September, 2012.

RECITALS

WHEREAS, under the United States Housing Act of 1937, as amended, ("Act"), 42 U.S.C. § 1437 *et seq.*, the United States Department of Housing and Urban Development ("HUD") is responsible for administering low income housing programs, and pursuant to the Act, HUD has entered into an Annual Contributions Contract ("ACC") with the Manistee Housing Commission to develop and operate public housing projects of the Manistee Housing Commission; and

WHEREAS, pursuant to the Act, HUD must evaluate public housing performance and has instituted the Public Housing Assessment System ("PHAS"); and

WHEREAS, on the basis of an annual PHAS score, the Manistee Housing Commission has been designated Troubled or Substandard for financial, physical and/or management indicators, or other such deficiencies as HUD has identified; and

WHEREAS, the Act requires HUD to enter into agreements that establish performance targets, set out strategies for meeting targets, provide for incentives and sanctions for effective implementation of the strategies leading to recovery of performance and attain an improved status of at least a Standard Performer; and

WHEREAS, the recovery of performance is intended to lead to a sustainable sound fiscal management and good governance; and

WHEREAS, the parties desire to correct all HUD-identified deficiencies through the implementation of this Recovery Agreement, ("Agreement");

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained, HUD, the Manistee Housing Commission and the City of Manistee agree as follows:

- I. The Manistee Housing Commission agrees to achieve the outcomes outlined in the Action Plan and incorporated into this Agreement as Exhibit A.
- II. The Manistee Housing Commission and the City of Manistee agree to work together to develop and implement a Sustainability Plan if necessary to achieve recovery.

- III. The Action Plan describes the results following HUD's review and assessments of PHA performance, the measures that need to be implemented to improve the performance and the desired outcomes to be achieved and establishes a timetable to achieve those outcomes. The Action Plan also identifies the available remedies to resolve HUD's determination of non-performance.
- IV. Upon execution of the Agreement, the Manistee Housing Commission will commence with the required actions listed in the Plan within the timeframes set forth therein.
- V. The Manistee Housing Commission will cure identified deficiencies within the timeframes established in the Action Plan.
- VI. Subject to section XII, regardless of possible changes in the Manistee Housing Commission's Board composition, or the decision-making individuals for HUD or the City of Manistee, the term of this Agreement is effective as of the execution date of this document and will continue until completion of the Action Plan in accordance with 6(j) (2) and (3) of the Act, and any agreed upon extensions. This Agreement will remain in effect until the Manistee Housing Commission has completed all items listed in the Plan, even if HUD removes the Manistee Housing Commission's troubled/substandard designation.
- VII. HUD, in its discretion, may provide technical assistance, including training or contract support, to the Manistee Housing Commission to facilitate accomplishment of the items in the Action Plan. The Manistee Housing Commission's compliance with the Action Plan, however, shall not be contingent on HUD's provision of any technical assistance or other discretionary assistance.
- VIII. The Manistee Housing Commission shall provide HUD with written progress reports as identified in the Action Plan. The report shall detail the Manistee Housing Commission's progress towards the completion of the items required by the Action Plan. The reports shall identify those items that have been completed and provide any necessary documentation to support this determination.
- IX. HUD will review the Action Plan progress reports submitted by the Manistee Housing Commission and supporting documentation. HUD will confirm in writing to the Manistee Housing Commission the items that HUD determines to have been successfully completed, those that require additional documentation and those that are past due.
- X. If the Manistee Housing Commission disagrees with HUD's determination concerning the completion of any item, the Manistee Housing Commission may request a reconsideration of the determination and submit additional information to support its position. HUD will provide the Manistee Housing Commission with a written notice of its decision.
- XI. The failure of the Manistee Housing Commission, its employees, officers, agents, or contractors to comply with this Agreement, including the failure to achieve the agreed upon

outcomes or to take the actions or comply with the time frame set forth in the Action Plan, may result in HUD seeking any available remedies, including any of the following actions sequentially or simultaneously:

- a. Consolidation;
- b. Consortia/Joint Venture;
- c. Contraction of Operational Activities;
- d. Cooperative Endeavor Agreement;
- e. Debarment;
- f. Deliver possession and control of project(s) to HUD;
- g. Limited Denial of Participation;
- h. Receivership; and/or
- i. Suspension.

XII. The parties by mutual written agreement may agree to extend the timeframes set forth in the Action Plan from time to time. In the event said timeframes are extended, HUD agrees that it will not take any of the actions against the Manistee Housing Commission as set forth in this section of the Agreement for noncompliance with original timeframes.

XIII. Communication related to the Recovery Agreement and Action Plan shall be provided to the Public Housing Director and the HUD Recovery Team leader, if applicable.

XIV. HUD, the Manistee Housing Commission and their employees, subcontractors, partners or assigns, and the City of Manistee shall comply with all applicable federal, state, and local laws and regulations relating to the performance of this Agreement to which their activities are subject.

XV. Notwithstanding any provisions of this Agreement to the contrary, the parties shall not be held liable for any failure or delay in the performance of this Agreement that arises from fires, floods, strikes, embargoes, acts of the public enemy, unusually severe weather, outbreak of war, riots, civil commotion, force majeure, acts of God, or for any other cause of same character which is unavoidable through the exercise of due care and beyond the control of the parties, provided that said failure or delay in the performance of this Agreement attributed to any of the events described herein is acknowledged in writing by HUD. Upon the issuance of HUD's written acknowledgement, the failure to perform shall be deemed excused during the continuance of such circumstances as determined by HUD, but this Agreement shall otherwise remain in effect.

XVI. In the event of any conflict between terms in this Agreement, including all exhibits, attachments and all other documents specifically incorporated by reference, and HUD's applicable Public Housing requirements including, but not limited to, the Act, HUD regulations there under (and, to the extent applicable, any HUD-approved waivers of regulato-

ry requirements), the ACC, HUD notices, the HUD-approved Declaration of Trust or Declaration of Restrictive Covenants in favor of HUD, and all applicable Federal statutory, executive order and regulatory requirements, as those requirements may be amended from time to time, the applicable Public Housing requirements shall prevail. HUD reserves the right to resolve any conflict.

- XVII. Any modification or amendment of any condition or provision in this Agreement by either party will not imply or constitute a further modification or amendment of the same or any other condition or provision, nor shall it relieve the parties from performing any subsequent obligations strictly in accordance with the term of this Agreement. No modification or amendment shall be effective unless in writing and signed by the party against whom enforcement is sought. Such modification or amendment shall be limited to provisions of this Agreement specifically referred to therein and shall not be deemed a modification or amendment of any other provision. No modification or amendment of this Agreement shall constitute a HUD-approved waiver of regulatory requirements.
- XVIII. Should any term or provision of this Agreement be held, to any extent invalid or unenforceable, as against any person, entity or circumstance during the term hereof, by force of any statute, law, or ruling of any forum of competent jurisdiction, such invalidity shall not affect any other term or provision of this Agreement to the extent that the Agreement shall remain operable, enforceable and in full force and effect to the extent permitted by law.
- XIX. To the extent authorized by the Act and HUD regulations, HUD can unilaterally amend this Agreement. Otherwise, this agreement may be amended by mutual agreement of the parties.
- XX. This Agreement states the entire understanding and agreement between the parties and supersedes any and all written or oral representations, statements, negotiations, or agreements previously existing between the parties with respect to the subject matter of this Agreement. However, this Agreement does not supersede, modify or amend the ACC as further described in Paragraph XXII. The parties recognize that any representations, statements or negotiations made by the staff of either party does not suffice to legally bind either party in a contractual relationship unless they have been reduced to writing and signed by their authorized representative(s). This Agreement shall inure to the benefit of and shall be binding upon the parties, their respective assigns, and successors in interest.
- XXI. This Agreement may be executed and delivered in separate counterparts, which, when so executed and delivered, shall be deemed an original.
- XXII. This Agreement does not supersede, modify or amend the ACC between HUD and the Manistee Housing Commission, or in any way excuse the Manistee Housing Commission from complying fully with its obligations under the ACC. HUD does not waive its statutory, regulatory or contractual rights. Nothing contained in this Agreement shall serve to limit, modify or preclude HUD's right to take any remedial action allowed by the ACC or

any provision of the Act or related regulations. Nothing contained in this Agreement shall serve to limit, modify or preclude HUD or the Manistee Housing Commission's right to take any remedial action allowed by the Agreement.

XXIII. The parties agree that any cost associated with the implementation of this Agreement, the Action Plan and the Sustainability Plan shall be their individual responsibility unless specifically agreed in writing between the parties.

XXIV. The City of Manistee, through its Appointing Authority, acknowledges the importance of effective governance as part of the recovery and sustainability of the Manistee Housing Commission. As a signatory of this Agreement, the City of Manistee commits to oversee and monitor its duly appointed agents, the appointees to the Manistee Housing Commission Governing Board, in the discharge of their duties. Upon the discovery of any failure of the Manistee Housing Commission Board to discharge its duties under this Agreement, the City of Manistee will take all necessary steps to correct the Board's actions or omissions and ensure compliance with the terms of this Agreement.

IN WITNESS WHEREOF, the parties or their duly authorized representatives hereby execute this Agreement on the date first written above.

UNITED STATES DEPARTMENT OF HOUSING
AND URBAN DEVELOPMENT

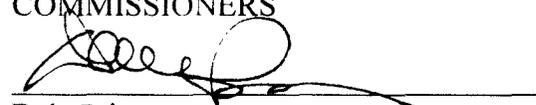
By:



Willie C. H. Garrett
Public Housing Director
Detroit Field Office

Manistee Housing Commission
ATTEST: BY ITS BOARD OF
COMMISSIONERS

By:



Dale Priester
Board Chair
Manistee Housing Commission

By:



Clinton McKinven-Copus
Executive Director
Manistee Housing Commission

By: Colleen Kenny
Colleen Kenny
Mayor
City of Manistee

By: Michelle Wright
Michelle Wright
City Clerk
City of Manistee

Item Number	Results and Determinations from Assessment	Desired Outcome	Measures to Achieve Outcomes	Target Accomplishment	Actual Accomplishment	Remedies	Comments/Accomplishments
AREA: GOVERNANCE							
1	Lacks accurate monthly financial statements	Provide reports that accurately depict performance and deliver to the Board of Commissioners on a monthly basis.	Hire new accountant and publication of monthly reports	6/28/2011	6/28/2011		MHC worked on and completed this task prior to the HUD team return to complete this agreement.
2	Regular communication needed between the HC and the City of Manistee	a. City being better informed of the operations of the HC b. HC participates on a regular basis in planning use of federal and state dollars targeted for low and moderate income families.	a. HC will include the City in the distribution of Monthly Board Reports (to be sent to the Mayor who will be asked to forward to the Council Members). B. City to inform HC of the processes (???)	a. 03/01/12 b.06/01/12	Proposed Revised Dates: a. 8/1/2012		
3	Lacks an annual performance plan and goals for the Executive Director by the Board.	Creation of a performance plan with clear and measurable standards.	General framework of the Board. Board to determine when the Executive Director will receive his evaluation. Board and Executive Director will meet to concur with plan. Plan to be voted on and executed.	6/1/2012	Proposed Revised Date: 12/1/2012		
4	Board need periodic training		1) Board sets up policy and procedure that all new Board members receive training within three months of their appointment and that all Board Members receive at least 8 hours training (to be specified by the Board of Commissioners) per year.	6/1/2012	Proposed Revised Date: 12/1/2013		
4a.	Implement Board Training	A fully trained operational Board.	HUD and HC establish a 12 month schedule for training	8/1/2012	Proposed Revised Date: 2/1/2013		
5	4a. There is a need to demolish and clean up blighted property next to and adjacent to the Housing Commission's two buildings.	Demolish building and cap land.	The City and the HC will work together to develop a plan for demolishing and capping the site and future repurpose of the site. The HC and City will identify funding sources for the clean up and repurpose of the blighted property.	Initial meeting - 06/01/12 Completion of the plan and incorporation in the City's plan - 12/01/12			
AREA: FINANCE							
1	Maintenance personnel costs significantly over budget.	Reduce costs by minimum of \$60,000 and eliminate minimum unit size.	Renegotiation and execution of new Labor Contract	6/1/2012			
2	Cash reserves below three months preferred by HUD	Cash reserves to a desirable five months (approx. \$440K)	1) Increase Occupancy 2) Improve rent collection 3) Review tenant maintenance and usage charge to ensure it is adequate to overhead cost 4) Develop and adopt Annual purchasing plan 5) Create and implement a Board approved debt collection policy 6) Executive Director to ensure and monitor EIV usage by staff	12/31/2012 - 3 mos. 12/31/13 - 4mos. 12/31/14 - 5mos	Proposed Revised Dates: 12/31/2013 - 3 mos 12/31/2014 - 4 mos 12/31/2015 - 5 mos		
3	Forecasting non-rental revenue streams						
AREA: PHYSICAL							
1	Need to establish a maintenance policy, preventive maintenance program and related maintenance procedures (to include work performance measurements and standards)	Well maintained property that meets the REAC and UPCS Standards	Develop and implement an approved plan	8/1/2012	Proposed Revised Date: 2/1/2013		
2	Maintenance staff is in need of training (to include established policy and procedures)	Well maintained property that meets the REAC and UPCS Standards	Complete a skills assessment of staff; create a training schedule to fill skill gaps.	10/1/2012	Proposed Revised Date: 2/1/2013		
3	Need to establish a non smoking plan	Reduce maintenance cost as well as enhance the health of current and potential tenants.	1) Review PH Notice 2009-21 (expired but will provide guidance) 2) Create a plan to include survey of residents; seek smoking cessation; partner with neighboring PHAs who have already implemented policy; date of implementation. 3) Establish and approve Non Smoking Policy 4) Revise ACOP and Lease.	1) 06/01/12 2) 01/01/13 3) TBD by Plan 4) TBD by plan prior to implementation	Proposed Revised Date: #2 3/1/2013		
4	High avg unit turnaround days (121.9 days)	Reducing turnaround days of units to 20 calendar days or less to include reducing make ready date to 15 days and lease up time to 5 days.	1) Train staff on importance of turning units and the affects of having vacant units 2) Update/Create Leasing Chart	2/24/12 (see comment section)			HC will make sure that all units vacant beginning 2/24/12 will be turned within 20 days or less while working on current vacant units. REAC scores will include all vacant units (currently 7).
	Lacks a Physical Needs Assessment (PNA)	Well maintained property that meets REAC and UPCS Standards	1) Complete and Energy Audit 2) Complete 504 Accessibility study 3) Complete a Lead-Based Paint study	1) 7/31/2009 2) 08/01/12 3) 02/08/1989	1) 7/31/2009 3) 02/08/1989		HUD to provide TA from Fair Housing on 504 Accessibility study. HC had already completed some of the studies indicated in the assessment.



U.S. Department of Housing and Urban Development

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

MAY 30 2013

Board of Commissioners
c/o Dale Preister, Chair
Manistee Housing Commission
346 4th Street
Manistee, MI 49660

Dear Commissioners:

SUBJECT: Recovery Agreement and Action Plan Progress Report

On April 3, 2013, the Detroit Office of Public Housing received documents from the Manistee Housing Commission (MHC) certifying the completion of Recovery Plan Governance Action Items 1, 2 and 4; and Finance Action Item 1 as established in the Recovery Plan Action Plan. Listed below is analysis of the documentation provided to this office and a request for further actions to be completed by the Commission to meet the targeted accomplishments identified in the Action Plan. Where the desired outcomes have been accomplished, the action items below are noted as closed.

Governance

Action Item 1: Lacks accurate monthly financial statements.

The documents submitted do not meet the desired outcome described in the Action Plan as it relates to providing monthly financial statements. The Commission should submit information that supports actual versus budgeted expenses, such as a balance sheet, net assets, etc.

Action Item 2: Regular communication need between the HC and the City of Manistee.

The MHC and City of Manistee have entered into a contract that allows the Commission to post its monthly Commission board reports on the City's website at www.manisteemi.gov on the "Agendas and Manistee" page to provide regular communication between the Commission and the City of Manistee. Contract cost: \$200 initial setup, \$50 per month. Desired outcome accomplished. This item is **closed**.

Action Item 4: Lacks an annual performance plan and goal for the ED.

The Commission failed to submit documentation that identifies the names of participants involved in the Board training, who provided training, and the dates when trainings was conducted. An agenda or topic outline can be submitted to document the training topic.

Action Item 5: The City and the HC will work together to develop a plan to demolish and cap the site.

The PHA provided a statement on April 3, 2013 that it was awarded a Michigan Department of Human Services grant on February 15, 2013 in the amount of \$90,500 for demolition and capping of the blighted property. Desired outcome accomplished. This item is **closed**.

Finance

Action Item 1: Renegotiation and execution of new Labor Contract. This item was previously *closed* by the PHARS team.

Action Item 1: Maintenance personnel cost significantly over budget. Labor Contracts were renegotiated and executed. This item is *closed*.

Action Item 2: Cash reserves below three month. Strategies in the Recovery Agreement Action Plan to address this item included: (1) Increase Occupancy, (2) Improve rent collection, (3) Review tenant maintenance and usage charge to ensure it is adequate to overhead cost, (4) Develop and adopt annual purchase plans, (5) Create and implement a Board approved debt collection policy, and (6) ED to ensure and monitor EIV usage by staff.

HUD recommends six months of reserves for a PHA administering less than 250 public housing units. The recommended six-month amount for Manistee is approximately \$475,000.00. The documents provided do not meet the requirements for six months reserves.

Physical

Action Item 1: Needs to establish a maintenance policy, preventive maintenance program and related maintenance procedures to include work performance measurements and standards.

The Commission's April 3, 2013 submission mentioned that these items had been addressed but no supporting documentation was submitted to support implementation.

Action Item 2: Maintenance staff is in need of training (to include established policy and procedures.)

The Commission's April 3, 2013 submission mentioned that these items had been addressed but no supporting documentation was submitted to support implementation. The Commission must provide a list of the training sessions that have been provided to the maintenance staff, plus the list of participants that attended the training, and the dates training was provided.

Action Item 4: Reduce unit turnaround time.

This Action Item was previously *closed* on December 27, 2012.

After a review of the documentation provided by the MHC to support the accomplishment of Governance Action Items 1, 2, and 4; Finance Action Item 1; and Physical Action Items 1, 2, and 4, it has been determined that the MHC has accomplished measureable achievements which has resulted in the following outcomes: (1) better communication between the City of Manistee and the MHC; (2) the renegotiation of the maintenance contracts; and (3) a reduction in unit turnaround days.

However the Commission has failed to demonstrate further accomplishments in the areas of governance, finance and physical achievement with measureable outcomes as established in the Recovery Agreement and Action Plan. In addition, the Commission continues to fail to

adhere to the established timelines for submitting responses to the Recovery Agreement.

HUD's goal for the Manistee Housing Commission is to successfully recover and achieve sustainable performance. If you have any questions concerning the actions required to address the Recovery Agreement and Action Plan, please contact Valerie Sims, Public Housing Revitalization Specialist, at (313) 234-7470; Claunella Richardson, Financial Analyst, at (313) 234-7468; or Jinane English, General Engineer, at (313) 234-7458.

Sincerely,



Willie C.H. Garrett
Director
Office of Public Housing

Enclosure

cc:

Colleen Kenny, Mayor
City of Manistee
70 Maple St.
Manistee, MI 49660

Doug Parkes, Vice President
Manistee Housing Commission
724 Harbor Dr.
Manistee, MI 49660

Donna Korzeniewski, Commissioner
Manistee Housing Commission
772 E. Parkdale Ave.
Manistee, MI 49660

Elbert Purdom, Commissioner
Manistee Housing Commission
3528 Potter Road
Onokama, MI 49675

Louis Berra, Field Office Director
Flint Field Office
801 S. Saginaw, 4th Floor
Flint, MI 48502

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

ACTION PLAN DELIVERABLES (5/12/2013)

Finance				
Renegotiation and execution of new Labor Contract	Y		Item 1. Maintenance personnel cost significantly over budget.	
1) Increase Occupancy 2) Improve rent collection 3) Review tenant maintenance and usage charge to ensure it is adequate to overhead cost. 4) Develop and adopt annual purchase plans. 5) Create and implement a Board approved debt collection policy. 6) ED to ensure and monitor EIV usage by staff	N		Item 1. Cash reserves below three months preferred by HUD. Desirable reserves five month (\$440k).	
Forecasting non-rental revenue stream	N			
Physical				
Develop and implement an approved plan.	N		Well maintained property that meets the REAC and UPCS Standard	
Complete a skills assessment of staff and create a training schedule to fill in gaps	N		Well maintained property that meets the REAC and UPCS Standard	
Reduce maintenance cost as well as enhance the health of current and potential tenants			Need to establish a non-smoking plan	
Reduce turnaround days of units to 20 calendar days or include reducing make ready dates to 15 days and lease up time to 5days	Y			
Lacks Physical Needs Assessment	N		1) Complete energy audit 2) Complete 504 Study 3) LBP study	

FY 2013 Budget Tracking								
Total Units: 213	Annual-2013	Monthly	January 2013	February 2013	March 2013	April 2013	May 2013	2013 YTD Actual
Operating Income								
Rental Income								
3110-Dwelling Rental	\$ 600,000.00	\$ 50,000.00	\$ 47,986.00	\$ 48,686.00	\$ 48,878.00	\$ 49,168.00	\$ 49,544.00	\$ 244,262.00
3120-Excess Utilities	\$ 9,600.00	\$ 800.00	\$ 920.47	\$ 849.50	\$ 717.58	\$ 728.75	\$ 683.20	\$ 3,899.50
Total Rental Income	\$ 609,600.00	\$ 50,800.00	\$ 48,906.47	\$ 49,535.50	\$ 49,595.58	\$ 49,896.75	\$ 50,227.20	\$ 248,161.50
Revenues-HUD PHA Grants								
3401.1-Operating Grants	\$ 40,000.00	\$ 3,333.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3401.2-Operating Subsidy	\$ 461,485.00	\$ 38,457.08	\$ 37,048.00	\$ 37,048.00	\$ 33,425.00	\$ 29,541.00	\$ 34,830.00	\$ 171,892.00
Total HUD PHA Grants	\$ 501,485.00	\$ 41,790.42	\$ 37,048.00	\$ 37,048.00	\$ 33,425.00	\$ 29,541.00	\$ 34,830.00	\$ 171,892.00
Nonrental Income								
3610-Interest Income-Gen. Fund.	\$ 960.00	\$ 80.00	\$ 95.09	\$ 92.13	\$ 101.41	\$ 98.02	\$ 176.29	\$ 562.94
3689-Tenant Income--Cable TV	\$ 54,000.00	\$ 4,500.00	\$ 4,312.00	\$ 4,375.00	\$ 4,390.88	\$ 4,482.00	\$ 4,496.00	\$ 22,055.88
3690-Tenant Income	\$ 19,800.00	\$ 1,650.00	\$ 1,390.66	\$ 1,516.50	\$ 346.33	\$ 1,656.07	\$ 842.33	\$ 5,751.89
3690.1-Non-Tenant Income	\$ 6,000.00	\$ 500.00	\$ 12.50	\$ 144.83	\$ 7.50	\$ 5.00	\$ -	\$ 169.83
3690.2-Gain/Loss-Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690.4-Laundry Income	\$ 6,000.00	\$ 500.00	\$ 829.31	\$ 953.58	\$ 792.23	\$ 926.92	\$ -	\$ 3,502.04
3690.5-Pop-Machine Income	\$ 900.00	\$ 75.00	\$ 102.92	\$ -	\$ -	\$ -	\$ -	\$ 102.92
3690.6-Fraud Recovery Revenue	\$ -	\$ -	\$ 382.10	\$ -	\$ 191.05	\$ 191.05	\$ 191.05	\$ 955.25
3690.7-Management Fee (DVG Homes)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690.8-Health Reimb. Retirees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonrental Income	\$ 87,660.00	\$ 7,305.00	\$ 7,124.58	\$ 7,082.04	\$ 5,829.40	\$ 7,359.06	\$ 5,705.67	\$ 33,100.75
Total Operating Income	\$ 1,198,745.00	\$ 99,895.42	\$ 93,079.05	\$ 93,665.54	\$ 88,849.98	\$ 86,796.81	\$ 90,762.87	\$ 453,154.25
Operating Expenses								
Routine Expenses								
Administration								
4110-Administrative Salaries	\$ 150,616.00	\$ 12,551.33	\$ 19,197.26	\$ 13,583.60	\$ 13,170.47	\$ 13,668.34	\$ 13,230.72	\$ 72,850.39
4111-Admin Wage-Contracted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4130-Legal Expenses	\$ 15,000.00	\$ 1,250.00	\$ 1,956.16	\$ 1,277.65	\$ 955.00	\$ 1,402.50	\$ 1,991.14	\$ 7,582.45
4140-Staff Training	\$ 5,000.00	\$ 416.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150-Travel Expenses	\$ 2,000.00	\$ 166.67	\$ -	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ -
4170-Accounting Fees	\$ 10,200.00	\$ 850.00	\$ 794.84	\$ 811.94	\$ 1,089.44	\$ 667.44	\$ 881.94	\$ 4,245.60
4171-Auditing	\$ 9,000.00	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4172-Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2013 Budget Tracking								
Total Units: 213	Annual-2013	Monthly	January 2013	February 2013	March 2013	April 2013	May 2013	2013 YTD Actual
4182-Employee Benefits-Admin	\$ 38,445.00	\$ 3,203.75	\$ 3,890.28	\$ 4,423.13	\$ 2,897.76	\$ 6,836.74	\$ 2,940.40	\$ 20,988.31
4185-Telephone	\$ 7,800.00	\$ 650.00	\$ 870.74	\$ 830.03	\$ 919.45	\$ 675.71	\$ 862.54	\$ 4,158.47
4190.1-Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175.00	\$ -	\$ 175.00
4190.2-Membership Dues and Fees	\$ 1,020.00	\$ 85.00	\$ 699.00	\$ -	\$ -	\$ -	\$ -	\$ 699.00
4190.3-Admin Service Contracts	\$ 12,000.00	\$ 1,000.00	\$ 1,416.08	\$ 689.16	\$ 2,711.73	\$ 3,062.43	\$ 1,609.94	\$ 9,489.34
4190.4-Office Supplies	\$ 7,800.00	\$ 650.00	\$ 731.02	\$ 1,215.28	\$ 439.97	\$ 595.56	\$ 544.47	\$ 3,526.30
4190.5-Other Sundry-Misc	\$ 15,600.00	\$ 1,300.00	\$ 2,408.40	\$ 1,340.61	\$ 723.25	\$ 85.05	\$ 663.12	\$ 5,220.43
Total Administration	\$ 274,481.00	\$ 22,873.42	\$ 31,963.78	\$ 24,171.40	\$ 22,907.07	\$ 28,168.77	\$ 21,724.27	\$ 128,935.29
Tenant Services								
4220-Rec., Pub., & Other Services	\$ -	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ 400.00
4221- Resident Manager Stipends	\$ 10,020.00	\$ 835.00	\$ 885.00	\$ 1,945.00	\$ 1,095.00	\$ 645.00	\$ 800.00	\$ 5,370.00
4222-Employee Benefits - Tenant Services	\$ -	\$ -	\$ 63.88	\$ 45.52	\$ 45.52	\$ 297.84	\$ -	\$ 452.76
4230-Contract Costs: Cable & Other	\$ 45,600.00	\$ 3,800.00	\$ 3,722.08	\$ 3,787.60	\$ 3,916.23	\$ 4,041.73	\$ 4,041.73	\$ 19,509.37
Total Tenant Services	\$ 55,620.00	\$ 4,635.00	\$ 5,070.96	\$ 5,778.12	\$ 5,056.75	\$ 4,984.57	\$ 4,841.73	\$ 25,732.13
Utilities								
4310-Water & Sewer	\$ 34,800.00	\$ 2,900.00	\$ 6,448.11	\$ 6,801.63	\$ -	\$ 7,467.27	\$ -	\$ 20,717.01
4320-Electricity	\$ 105,600.00	\$ 8,800.00	\$ 10,152.73	\$ 10,902.42	\$ 20,257.03	\$ 1,790.43	\$ 10,640.70	\$ 53,743.31
4330-Gas	\$ 43,200.00	\$ 3,600.00	\$ 3,645.99	\$ 3,624.95	\$ 4,025.01	\$ 3,494.34	\$ 2,789.05	\$ 17,579.34
Energy Performance Contract Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utilities	\$ 183,600.00	\$ 15,300.00	\$ 20,246.83	\$ 21,329.00	\$ 24,282.04	\$ 12,752.04	\$ 13,429.75	\$ 92,039.66
Ordinary Maint. & Operation								
4410-Labor, Maintenance	\$ 89,180.00	\$ 7,431.67	\$ 10,650.50	\$ 7,297.26	\$ 6,968.75	\$ 6,854.00	\$ 7,085.00	\$ 38,855.51
4420-Materials	\$ 28,800.00	\$ 2,400.00	\$ 3,589.01	\$ 2,748.01	\$ 5,146.90	\$ 5,108.09	\$ 4,650.00	\$ 21,242.01
4430.02-Heating & Cooling Contracts	\$ 18,000.00	\$ 1,500.00	\$ 901.00	\$ 1,686.00	\$ 1,129.91	\$ 867.87	\$ 6,015.03	\$ 10,599.81
4430.03-Snow Removal Maintenance	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
4430.04-Elevator Contracts	\$ 14,400.00	\$ 1,200.00	\$ 2,378.14	\$ 1,843.22	\$ 1,053.22	\$ 1,053.22	\$ 1,053.22	\$ 7,381.02
4430.05-Landscape & Grounds Maintenance	\$ 2,400.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4430.06-Unit Turn Around Contracts	\$ 6,900.00	\$ 575.00	\$ 343.65	\$ -	\$ 590.00	\$ 590.00	\$ 1,893.00	\$ 3,416.65
4430.07-Electrical Contracts	\$ 1,980.00	\$ -	\$ 147.75	\$ 2,445.86	\$ 374.39	\$ 352.56	\$ 815.88	\$ 4,136.44
4430.08-Plumbing Contracts	\$ 1,020.00	\$ 85.00	\$ -	\$ 1,976.97	\$ 198.87	\$ -	\$ -	\$ 2,175.84
4430.09-Extermination Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4430.01-City Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4430.11-Routine Maintenance Contracts	\$ 3,900.00	\$ 325.00	\$ 998.71	\$ 615.90	\$ 2,404.42	\$ 622.50	\$ -	\$ 4,641.53
4430.12-Miscellaneous Contracts	\$ 6,000.00	\$ 500.00	\$ 827.47	\$ 459.51	\$ 2,696.11	\$ -	\$ 850.00	\$ 4,833.09
4431-Garbage Removal	\$ 9,300.00	\$ 775.00	\$ 779.97	\$ 988.32	\$ 749.74	\$ 815.69	\$ 1,309.26	\$ 4,642.98

FY 2013 Budget Tracking								
Total Units: 213	Annual-2013	Monthly	January 2013	February 2013	March 2013	April 2013	May 2013	2013 YTD Actual
4433-Employee Benefits-Maintenance	\$ 45,143.00	\$ 3,761.92	\$ 5,167.34	\$ 6,719.48	\$ 3,699.81	\$ 7,078.81	\$ 3,787.93	\$ 26,453.37
4434-Employee Benefits-Retirees	\$ 1,200.00	\$ 100.00	\$ 100.00	\$ 200.00	\$ -	\$ 100.00	\$ 100.00	\$ 500.00
4440-Staff Training-Maintenance	\$ 5,000.00	\$ 416.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ordinary Maintenance & Operations	\$ 233,223.00	\$ 19,435.25	\$ 25,883.54	\$ 26,980.53	\$ 25,012.12	\$ 23,442.74	\$ 27,559.32	\$ 128,878.25
Protective Services								
4480-Security Contract Costs	\$ 3,500.00	\$ 291.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Protective Services	\$ 3,500.00	\$ 291.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Expense								
4510-Insurance	\$ 62,580.00	\$ 5,215.00	\$ 6,552.87	\$ 6,552.87	\$ 6,552.87	\$ 6,552.87	\$ 6,552.05	\$ 32,763.53
4520-Payment in Lieu of Taxes	\$ 37,440.00	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00	\$ 15,600.00
4550-Compensated Absences	\$ 5,000.00	\$ 416.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4570-Collection Losses	\$ 5,000.00	\$ 416.67	\$ 169.66	\$ -	\$ -	\$ -	\$ -	\$ 169.66
4580-Interest Expense	\$ 76,958.00	\$ 6,413.17	\$ 6,441.09	\$ 12,867.83	\$ 6,426.68	\$ -	\$ 6,421.83	\$ 32,157.43
4590-Other General Expenses	\$ 5,400.00	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Expenses	\$ 192,378.00	\$ 16,031.50	\$ 16,283.62	\$ 22,540.70	\$ 16,099.55	\$ 9,672.87	\$ 16,093.88	\$ 80,690.62
Total Routine Expense	\$ 944,802.00	\$ 78,733.50	\$ 99,448.73	\$ 100,799.75	\$ 93,357.53	\$ 79,020.99	\$ 83,648.95	\$ 456,275.95
Non-Routine Expenses								
Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Casualty Losses-Not Cap.								
4620.2-Casualty Losses--Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4620.3-Casualty Losses--Contract Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4620.4-Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,930.80)	\$ -	\$ (16,930.80)
Total Casualty Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,930.80)	\$ -	\$ (16,930.80)
Total Non-Routine Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,930.80)	\$ -	\$ (16,930.80)
Total Operating Expenses	\$ 944,802.00	\$ 78,733.50	\$ 99,448.73	\$ 100,799.75	\$ 93,357.53	\$ 62,090.19	\$ 83,648.95	\$ 439,345.15
Operating Income (Loss)	\$ 253,943.00	\$ 21,161.92	\$ (6,369.68)	\$ (7,134.21)	\$ (4,507.55)	\$ 24,706.62	\$ 7,113.92	\$ 13,809.10
Depreciation Expenses								

FY 2013 Budget Tracking								
Total Units: 213	Annual-2013	Monthly	January 2013	February 2013	March 2013	April 2013	May 2013	2013 YTD Actual
4800-Depreciation-Current Year	\$ -		\$ 26,615.00	\$ 26,615.00	\$ 26,615.00	\$ 26,615.00	\$ 26,615.00	\$ 133,075.00
Total Depreciation Expense	\$ -	\$ -	\$ 26,615.00	\$ 26,615.00	\$ 26,615.00	\$ 26,615.00	\$ 26,615.00	\$ 133,075.00
Surplus Credits & Charges								
6010-Prior Year Adj.-Affecting RR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Surplus Credits & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures								
7510-Principal Payments EPC	\$ 12,400.00	\$ 1,033.33	\$ 896.18	\$ 1,806.71	\$ 910.59	\$ -	\$ 915.44	\$ 4,528.92
7520-Replacement of Equipment		\$ -	\$ -	\$ -	\$ 3,927.00	\$ -	\$ 3,864.60	\$ 7,791.60
7540-Betterments & Additions		\$ -	\$ 496.00	\$ 474.05	\$ -	\$ 2,090.00	\$ -	\$ 3,060.05
7590-Operating Expenditures Contra	\$ (12,400.00)	\$ (1,033.33)	\$ (1,392.18)	\$ (2,280.76)	\$ (4,837.59)	\$ (2,090.00)	\$ (4,780.04)	\$ (15,380.57)
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -
HUD Net Income (Loss)	\$ 241,543.00	\$ 20,128.58	\$ (7,761.86)	\$ (9,414.97)	\$ (9,345.14)	\$ 22,616.62	\$ 2,333.88	\$ (1,571.47)
GAAP Net Income (Loss)	\$ 253,943.00	\$ 21,161.92	\$ (32,984.68)	\$ (33,749.21)	\$ (31,122.55)	\$ (1,908.38)	\$ (19,501.08)	\$ (119,265.90)

Housing Authority Accounting Specialists

PO Box 545
Sparta, WI 54656
608-272-3209

Redactions for compliance with
Federal Privacy Act

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 May 31, 2013. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

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

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

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of May 31, 2013**

ASSETS

CURRENT ASSETS

Cash

1111 - Cash - MSHDA \$ 66,144.16

Total Cash 66,144.16

Receivables

1122 - Tenants Accounts Receivable (332.00)

1122.1 - Allowance for Doubtful Accounts (4,158.41)

Total Receivables (4,490.41)

Investments

Total Investments 0.00

Prepaid Expenses & Other Assets

Total Prepaid Expenses & Other Assets 0.00

Total Current Assets 61,653.75

CAPITAL ASSETS

Land, Structures & Equipment

1400.7 - Buildings 364,363.29

1400.98 - Accumulated Depreciation-DVG (50,531.11)

Total Land, Structures & Equipment 313,832.18

TOTAL CAPITAL ASSETS 313,832.18

TOTAL ASSETS \$ 375,485.93

**Manistee Housing Commission
Domestic Violence Grant
BALANCE SHEET
As of May 31, 2013**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 453.84
2114 - Tenant Security Deposits	<u>1,748.00</u>
Total Accounts Payable	2,201.84

Accrued Liabilities

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

Total Current Liabilities 502,201.84

Non Current Liabilities

Total Non Current Liabilities 0.00

Deferred Credits

Total Deferred Credits 0.00

TOTAL LIABILITIES/DEFERRED CREDITS 502,201.84

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	57,951.53
2806.4 - Invested in Capital Assets-DVG	(182,042.82)
Current Year Profit(Loss)	<u>(2,624.62)</u>
Total Unreserved Fund Balance	(126,715.91)

TOTAL EQUITY (126,715.91)

TOTAL LIABILITIES/EQUITY \$ 375,485.93

**Manistee Housing Commission
Domestic Violence Grant
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013**

	1 Month Ended	5 Months Ended
	<u>May 31, 2013</u>	<u>May 31, 2013</u>
Operating Income		
3110 - Dwelling Rental	1,384.00	6,920.00
3120 - Excess Utilities	<u>0.00</u>	<u>300.76</u>
Total Operating Income	1,384.00	7,220.76
Operating Expenses		
Administration		
4170 - Accounting Fees	<u>124.80</u>	<u>686.50</u>
Total Administration	124.80	686.50
Ordinary Maint. & Operation		
4420 - Materials	0.00	150.81
4430.02 - Heating & Cooling Contracts	411.27	411.27
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>63.00</u>
Total Ordinary Maint. & Oper.	411.27	625.08
General Expense		
4570 - Collection Losses	0.00	4,008.41
4590 - Other General Expense	<u>0.00</u>	<u>400.39</u>
Total General Expense	0.00	4,408.80
Depreciation Expense		
4800 - Depreciation - Current Year	<u>825.00</u>	<u>4,125.00</u>
Total Depreciation Expense	825.00	4,125.00
Capital Expenditures		
Total Capital Expenditures	0.00	0.00
Total Operating Expenses	<u>1,361.07</u>	<u>9,845.38</u>
Net Income/(Loss)	<u>847.93</u>	<u>1,500.38</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>
05/08/13	2475	20014430.02	Custom Sheet Metal & Heating, Inc.	411.27	411.27
05/08/13	2476	20014170	H.A.A.S., Inc.	124.80	124.80
05/08/13	2477	20011122	Choices of Manistee County, Inc.	804.00	804.00
05/31/13	MI078	20011111	Checks 2475 - 2477	(1,340.07)	<u>(1,340.07)</u>
				Transaction Balance	<u><u>0.00</u></u>

Total Debits 1,340.07

Total Credits 1,340.07

A/C Hash Total 80050833.020

Number of Transactions 4

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

Date	Reference	Account	Description	Amount	Reference Total
05/31/13	107	20011111	May Cash Receipts	1,288.00	
05/31/13	107	20011122	May TAR Collections	(1,824.00)	
05/31/13	107	20012690	May Cash Receipts	536.00	
05/31/13	108	20011111	Interfund Reimbursement - P/H	632.00	
05/31/13	108	20011129.4	Interfund Reimbursement - P/H	(632.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 2,456.00 Total Credits 2,456.00 A/C Hash Total 100057163.400

Number of Transactions 5

**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>
05/31/13	307	20011122	To record charges to tenants per May 2013 MSO.	1,384.00	
05/31/13	307	20013110	To record charges to tenants per May 2013 MSO.	(1,384.00)	
05/31/13	A1	20011400.98	To record estimated depreciation expense.	(825.00)	
05/31/13	A1	20014800	To record estimated depreciation expense.	825.00	
05/31/13	RT1	20019996	To record units leased.	3.00	
05/31/13	RT1	20019997	To record units leased.	(3.00)	
				Transaction Balance	<u>0.00</u>

Total Debits 2,212.00 Total Credits 2,212.00 A/C Hash Total 120090425.980

Number of Transactions 6

**Manistee Housing Commission
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
20011111 Cash - MSHDA			65,564.23		
05/31/13	107	May Cash Receipts		1,288.00	
05/31/13	108	Interfund Reimbursement - P/H		632.00	
05/31/13	MI078	Checks 2475 - 2477		(1,340.07)	
				<u>579.93</u>	<u>66,144.16</u>
20011122 Tenants Accounts Receivable			(64.00)		
05/31/13	107	May TAR Collections		(1,824.00)	
05/31/13	130	May TAR Collections		(632.00)	
05/31/13	307	To record charges to tenants per May 2013 MSO.		1,384.00	
05/08/13	2477	Choices of Manistee County, Inc.		804.00	
				<u>(268.00)</u>	<u>(332.00)</u>
20011122.1 Allowance for Doubtful Accounts-A/R			(4,158.41)		
				<u>0.00</u>	<u>(4,158.41)</u>
20011129.4 Interfund Receivable - P/H			0.00		
05/31/13	108	Interfund Reimbursement - P/H		(632.00)	
05/31/13	130	May 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			(49,706.11)		
05/31/13	A1 S	To record estimated depreciation expense.		(825.00)	
				<u>(825.00)</u>	<u>(50,531.11)</u>
20012111 Vendors & Contractors			(453.84)		
				<u>0.00</u>	<u>(453.84)</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>
20012690 Undistributed Deposits After Cutoff			(536.00)		
05/31/13	107	May Cash Receipts		536.00	
				<u>536.00</u>	<u>0.00</u>
20012806 Unrestricted Net Assets			(57,951.53)		
				<u>0.00</u>	<u>(57,951.53)</u>
20012806.4 Invested in Capital Assets-DVG			182,042.82		
				<u>0.00</u>	<u>182,042.82</u>
20013110 Dwelling Rental			(5,536.00)		

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
20013110 Dwelling Rental (cont.)					
05/31/13	307	To record charges to tenants per May 2013 MSO.		(1,384.00)	
				<u>(1,384.00)</u>	<u>(6,920.00)</u>
20013120 Excess Utilities					
			(300.76)	0.00	(300.76)
				<u>0.00</u>	<u>(300.76)</u>
20014170 Accounting Fees					
05/08/13	2476 V	H.A.A.S., Inc.	561.70	124.80	
				<u>124.80</u>	<u>686.50</u>
				<u>124.80</u>	<u>686.50</u>
20014420 Materials					
			150.81	0.00	150.81
				<u>0.00</u>	<u>150.81</u>
20014430.02 Heating & Cooling Contracts					
05/08/13	2475	Custom Sheet Metal & Heating, Inc.	0.00	411.27	
				<u>411.27</u>	<u>411.27</u>
				<u>411.27</u>	<u>411.27</u>
20014430.12 Miscellaneous Contracts					
			63.00	0.00	63.00
				<u>0.00</u>	<u>63.00</u>
20014570 Collection Losses					
			4,008.41	0.00	4,008.41
				<u>0.00</u>	<u>4,008.41</u>
20014590 General Expense					
			400.39	0.00	400.39
				<u>0.00</u>	<u>400.39</u>
20014800 Depreciation - Current Year					
05/31/13	A1 S	To record estimated depreciation expense.	3,300.00	825.00	
				<u>825.00</u>	<u>4,125.00</u>
				<u>825.00</u>	<u>4,125.00</u>
20019996 Actual Unit Months for REAC Submission					
05/31/13	RT1 S	To record units leased.	12.00	3.00	
				<u>3.00</u>	<u>15.00</u>
				<u>3.00</u>	<u>15.00</u>
20019997 Actual Unit Months - Contra					
05/31/13	RT1 S	To record units leased.	(12.00)	(3.00)	
				<u>(3.00)</u>	<u>(15.00)</u>
				<u>(3.00)</u>	<u>(15.00)</u>
Current Profit/(Loss)		<u>22.93</u>	YTD Profit/(Loss)		<u>(2,624.62)</u>
Number of Transactions		17			
			The General Ledger is in balance		<u>0.00</u>

Redactions for compliance with
Federal Privacy Act

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 May 31, 2013. These reports have been compiled in accordance with Generally Accepted Accounting Principles.

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

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

Respectfully Submitted:

Housing Authority Accounting Specialists, Inc.

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of May 31, 2013**

ASSETS

CURRENT ASSETS

Cash

1111.2 - NOW Account	\$ 468,127.92
1111.3 - HRA Account	11,504.89
1117 - Petty Cash Fund	250.00
1118 - Change Fund	<u>50.00</u>

Total Cash 479,932.81

Receivables

1122 - Tenants Accounts Receivable	6,687.12
1122.1 - Allowance for Doubtful Accounts	<u>(3,316.22)</u>

Total Receivables 3,370.90

Investments

1162 - Investments	<u>50,590.43</u>
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Total Investments 50,590.43

Prepaid Expenses & Other Assets

1211 - Prepaid Insurance	<u>14,887.63</u>
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Total Prepaid Expenses & Other Assets 14,887.63

Total Current Assets 548,781.77

CAPITAL ASSETS

Land, Structures & Equipment

1400 - Construction in Progress-CFP	22,716.20
1400.6 - Land	360,271.62
1400.61 - Land Improvements	85,905.07
1400.7 - Buildings	4,657,515.77
1400.71 - Building Improvements	4,731,281.90
1400.72 - Non-dwelling Structures	7,050.00
1400.8 - Furn., Equip., Mach.-Dwellings	232,575.39
1400.9 - Furn., Equip., Mach.-Admin	480,899.05
1400.95 - Accumulated Depreciation-ALL	<u>(7,157,131.45)</u>

Total Land, Structures & Equipment 3,421,083.55

TOTAL CAPITAL ASSETS 3,421,083.55

TOTAL ASSETS \$ 3,969,865.32

**Manistee Housing Commission
Low Rent Public Housing
BALANCE SHEET
As of May 31, 2013**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable

2111 - Vendors and Contractors	\$ 35,791.56
2114 - Tenant Security Deposits	55,192.50
2117.10 - United Way	20.00
2117.12 - FSA Withheld	1,326.89
2117.3 - State Income Tax Withheld	727.33
2117.5 - Pension Withheld	<u>1,238.94</u>
Total Accounts Payable	94,297.22

Accrued Liabilities

2131 - EPC Loan - Current	7,870.06
2135 - Accrued Wages/Payroll Taxes Payable	13,392.45
2135.1 - Accrued Comp. Absences-Current	8,930.82
2137 - Payments in Lieu of Taxes	<u>56,410.61</u>
Total Accrued Liabilities	86,603.94

Total Current Liabilities

180,901.16

Non Current Liabilities

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

Deferred Credits

Total Deferred Credits

0.00

TOTAL LIABILITIES/DEFERRED CREDITS

1,387,509.58

EQUITY

Unreserved Fund Balance

2806 - Unrestricted Net Assets	354,686.86
2806.1 - Invested in Capital Assets	2,312,438.58
2820 - HUD Operating Reserve - Memo	354,686.86
2820.1 - HUD Operating Reserve-Contra	(354,686.86)
Current Year Profit(Loss) - P/H	(119,265.90)
Current Year Profit(Loss) - 501-10 CFP	33,173.92
Current Year Profit(Loss) - 501-11 CFP	<u>1,322.28</u>
Total Unreserved Fund Balance	2,582,355.74

TOTAL EQUITY

2,582,355.74

TOTAL LIABILITIES/EQUITY

\$ 3,969,865.32

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013

Units	1 Month Ended		5 Months		BUDGET	PUM	*OVER/UNDER
	May 31, 2013	PUM	May 31, 2013	PUM			
214							
Operating Income							
Rental Income							
3110 - Dwelling Rental	49,544.00	231.51	244,262.00	228.28	600,000.00	233.64	355,738.00
3120 - Excess Utilities	<u>683.20</u>	3.19	<u>3,899.50</u>	3.64	<u>9,600.00</u>	3.74	<u>5,700.50</u>
Total Rental Income	<u>50,227.20</u>	234.71	<u>248,161.50</u>	231.93	<u>609,600.00</u>	237.38	<u>361,438.50</u>
Revenues - HUD PHA Grants							
3401.1 - Operating Grants	0.00	0.00	0.00	0.00	40,000.00	15.58	40,000.00
3401.2 - Operating Subsidy	<u>34,830.00</u>	162.76	<u>171,892.00</u>	160.65	<u>461,485.00</u>	179.71	<u>289,593.00</u>
Total HUD PHA Grants	<u>34,830.00</u>	162.76	<u>171,892.00</u>	160.65	<u>501,485.00</u>	195.28	<u>329,593.00</u>
Nonrental Income							
3610 - Interest Income-Gen. Fund	176.29	0.82	562.94	0.53	960.00	0.37	397.06
3689 - Tenant Income - Cable TV	4,496.00	21.01	22,055.88	20.61	54,000.00	21.03	31,944.12
3690 - Tenant Income	842.33	3.94	5,751.89	5.38	19,800.00	7.71	14,048.11
3690.1 - Non-Tenant Income	0.00	0.00	169.83	0.16	6,000.00	2.34	5,830.17
3690.4 - Laundry Income	0.00	0.00	3,502.04	3.27	6,000.00	2.34	2,497.96
3690.5 - Pop Machine Income	0.00	0.00	102.92	0.10	900.00	0.35	797.08
3690.6 - Fraud Recovery Revenue	<u>191.05</u>	0.89	<u>955.25</u>	0.89	<u>0.00</u>	0.00	<u>(955.25)</u>
Total Nonrental Income	<u>5,705.67</u>	26.66	<u>33,100.75</u>	30.94	<u>87,660.00</u>	34.14	<u>54,559.25</u>
Total Operating Income	<u>90,762.87</u>	424.13	<u>453,154.25</u>	423.51	<u>1,198,745.00</u>	466.80	<u>745,590.75</u>
Operating Expenses							
Routine Expense							
Administration							
4110 - Administrative Salaries	13,230.72	61.83	72,850.39	68.08	150,616.00	58.65	77,765.61
4130 - Legal Expense	1,991.14	9.30	7,582.45	7.09	15,000.00	5.84	7,417.55
4140 - Staff Training	0.00	0.00	0.00	0.00	5,000.00	1.95	5,000.00
4150 - Travel Expense	(1,000.00)	(4.67)	0.00	0.00	2,000.00	0.78	2,000.00
4170 - Accounting Fees	881.94	4.12	4,245.60	3.97	10,200.00	3.97	5,954.40
4171 - Auditing	0.00	0.00	0.00	0.00	9,000.00	3.50	9,000.00
4182 - Employee Benefits - Admin	2,940.40	13.74	20,988.31	19.62	38,445.00	14.97	17,456.69
4185 - Telephone	862.54	4.03	4,158.47	3.89	7,800.00	3.04	3,641.53
4190.1 - Publications	0.00	0.00	175.00	0.16	0.00	0.00	(175.00)
4190.2 - Membership Dues and Fees	0.00	0.00	699.00	0.65	1,020.00	0.40	321.00
4190.3 - Admin Service Contracts	1,609.94	7.52	9,489.34	8.87	12,000.00	4.67	2,510.66
4190.4 - Office Supplies	544.47	2.54	3,526.30	3.30	7,800.00	3.04	4,273.70
4190.5 - Other Sundry-Misc.	<u>663.12</u>	3.10	<u>5,220.43</u>	4.88	<u>15,600.00</u>	6.07	<u>10,379.57</u>
Total Administration	<u>21,724.27</u>	101.52	<u>128,935.29</u>	120.50	<u>274,481.00</u>	106.89	<u>145,545.71</u>
Tenant Services							
4220 - Rec., Pub., & Other Services	0.00	0.00	400.00	0.37	0.00	0.00	(400.00)
4221 - Resident Employee Stipend	800.00	3.74	5,370.00	5.02	10,020.00	3.90	4,650.00
4222 - Employee Benefits - Tenant Services	0.00	0.00	452.76	0.42	0.00	0.00	(452.76)
4230 - Contract Costs-Cable & Other	<u>4,041.73</u>	18.89	<u>19,509.37</u>	18.23	<u>45,600.00</u>	17.76	<u>26,090.63</u>
Total Tenant Services	<u>4,841.73</u>	22.62	<u>25,732.13</u>	24.05	<u>55,620.00</u>	21.66	<u>29,887.87</u>

Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013

Units	1 Month Ended		5 Months		<u>BUDGET</u>	PUM	*OVER/UNDER	
	214	<u>May 31, 2013</u>	PUM	<u>May 31, 2013</u>				PUM
Utilities								
4310 - Water & Sewer		0.00	0.00	20,717.01	19.36	34,800.00	13.55	14,082.99
4320 - Electricity		10,640.70	49.72	53,743.31	50.23	105,600.00	41.12	51,856.69
4330 - Gas		<u>2,789.05</u>	13.03	<u>17,579.34</u>	16.43	<u>43,200.00</u>	16.82	<u>25,620.66</u>
Total Utilities		13,429.75	62.76	92,039.66	86.02	183,600.00	71.50	91,560.34
Ordinary Maint. & Operation								
4410 - Labor, Maintenance		7,085.00	33.11	38,855.51	36.31	89,180.00	34.73	50,324.49
4420 - Materials		4,650.00	21.73	21,242.01	19.85	28,800.00	11.21	7,557.99
4430.02 - Heating & Cooling Contracts		6,015.03	28.11	10,599.81	9.91	18,000.00	7.01	7,400.19
4430.04 - Elevator Contracts		1,053.22	4.92	7,381.02	6.90	14,400.00	5.61	7,018.98
4430.05 - Landscape & Grounds Contracts		0.00	0.00	0.00	0.00	2,400.00	0.93	2,400.00
4430.06 - Unit Turnaround Contracts		1,893.00	8.85	3,416.65	3.19	6,900.00	2.69	3,483.35
4430.07 - Electrical Contracts		815.88	3.81	4,136.44	3.87	1,980.00	0.77	(2,156.44)
4430.08 - Plumbing Contracts		0.00	0.00	2,175.84	2.03	1,020.00	0.40	(1,155.84)
4430.11 - Routine Maintenance Contracts		0.00	0.00	4,641.53	4.34	3,900.00	1.52	(741.53)
4430.12 - Miscellaneous Contracts		850.00	3.97	4,833.09	4.52	6,000.00	2.34	1,166.91
4431 - Garbage Removal		1,309.26	6.12	4,642.98	4.34	9,300.00	3.62	4,657.02
4433 - Employee Benefits - Maint.		3,787.93	17.70	26,453.37	24.72	45,143.00	17.58	18,689.63
4434 - Employee Benefits-Retirees		100.00	0.47	500.00	0.47	1,200.00	0.47	700.00
4440 - Staff Training-Maintenance		<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>5,000.00</u>	1.95	<u>5,000.00</u>
Total Ordinary Maint. & Oper.		27,559.32	128.78	128,878.25	120.45	233,223.00	90.82	104,344.75
Protective Services								
4480 - Security Contract Costs		<u>0.00</u>	0.00	<u>0.00</u>	0.00	<u>3,500.00</u>	1.36	<u>3,500.00</u>
Total Protective Services		0.00	0.00	0.00	0.00	3,500.00	1.36	3,500.00
General Expense								
4510 - Insurance		6,552.05	30.62	32,763.53	30.62	62,580.00	24.37	29,816.47
4520 - Payment in Lieu of Taxes		3,120.00	14.58	15,600.00	14.58	37,440.00	14.58	21,840.00
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	169.66	0.16	5,000.00	1.95	4,830.34
4580 - Interest Expense		6,421.83	30.01	32,157.43	30.05	76,958.00	29.97	44,800.57
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		16,093.88	75.21	80,690.62	75.41	192,378.00	74.91	111,687.38
Total Routine Expense		83,648.95	390.88	456,275.95	426.43	944,802.00	367.91	488,526.05
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.								
4620.4 - Insurance Proceeds		<u>0.00</u>	0.00	<u>(16,930.80)</u>	(15.82)	<u>0.00</u>	0.00	<u>16,930.80</u>
Total Casualty Losses		0.00	0.00	(16,930.80)	(15.82)	0.00	0.00	16,930.80
Total Non-Routine Expense		0.00	0.00	(16,930.80)	(15.82)	0.00	0.00	16,930.80
Total Operating Expenses		<u>83,648.95</u>	390.88	<u>439,345.15</u>	410.60	<u>944,802.00</u>	367.91	<u>505,456.85</u>

**Manistee Housing Commission
Low Rent Public Housing
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013**

Units	1 Month Ended		5 Months		<u>BUDGET</u>	<u>PUM</u>	<u>*OVER/UNDER</u>
	<u>May 31, 2013</u>	<u>PUM</u>	<u>May 31, 2013</u>	<u>PUM</u>			
214							
Operating Income (Loss)	<u>7,113.92</u>	33.24	<u>13,809.10</u>	12.91	<u>253,943.00</u>	98.89	<u>240,133.90</u>
Depreciation Expense							
4800 - Depreciation - Current Year	<u>26,615.00</u>	124.37	<u>133,075.00</u>	124.37	<u>0.00</u>	0.00	<u>(133,075.00)</u>
Total Depreciation Expense	<u>26,615.00</u>	124.37	<u>133,075.00</u>	124.37	<u>0.00</u>	0.00	<u>(133,075.00)</u>
Surplus Credits & Charges							
Total Surplus Credits & Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditures							
7510 - Principal Payments - EPC	915.44	4.28	4,528.92	4.23	12,400.00	4.83	7,871.08
7520 - Replacement of Equipment	3,864.60	18.06	7,791.60	7.28	0.00	0.00	(7,791.60)
7540 - Betterments and Additions	0.00	0.00	3,060.05	2.86	0.00	0.00	(3,060.05)
7590 - Operating Expenditures-Contra	<u>(4,780.04)</u>	(22.34)	<u>(15,380.57)</u>	(14.37)	<u>(12,400.00)</u>	(4.83)	<u>2,980.57</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>2,333.88</u>	10.91	<u>(1,571.47)</u>	(1.47)	<u>241,543.00</u>	94.06	243,114.47
GAAP Net Income (Loss)	<u>(19,501.08)</u>	(91.13)	<u>(119,265.90)</u>	(111.46)	<u>253,943.00</u>	98.89	
Occupancy Percentage							
9996 - Actual Unit Months for REAC submis	212.00		1,057.00				
9998 - Unit Months - Memorandum	<u>214.00</u>		<u>1,070.00</u>				
Total Occupancy Percentage	<u>99.07%</u>		<u>98.79%</u>				
UNA as of: May 31, 2013			353,115.39				

**Manistee Housing Commission
Capital Fund 501-10
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013**

	1 Month Ended	5 Months Ended
1010	<u>May 31, 2013</u>	<u>May 31, 2013</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	2,739.00	18,345.98
3401.3 - Capital Grants	<u>5,714.72</u>	<u>21,393.92</u>
Total HUD PHA Grants	8,453.72	39,739.90
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>8,453.72</u>	<u>39,739.90</u>
Operating Expenses		
Administration		
4190.1 - Publications	1,124.00	1,124.00
4190.3 - Admin Service Contracts	1,615.00	1,615.00
4190.5 - Other Sundry-Misc.	<u>0.00</u>	<u>52.98</u>
Total Administration	2,739.00	2,791.98
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	0.00	864.00
4430.12 - Miscellaneous Contracts	<u>0.00</u>	<u>2,910.00</u>
Total Ordinary Maint. & Oper.	0.00	3,774.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>2,739.00</u>	<u>6,565.98</u>
Net Income/(Loss)	<u>5,714.72</u>	<u>33,173.92</u>

**Manistee Housing Commission
Capital Fund 501-11
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013**

	1 Month Ended	5 Months Ended
1011	<u>May 31, 2013</u>	<u>May 31, 2013</u>
Revenues - HUD PHA Grants		
3401.1 - Operating Grants	4,843.00	4,843.00
3401.3 - Capital Grants	<u>1,322.28</u>	<u>1,322.28</u>
Total HUD PHA Grants	6,165.28	6,165.28
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>6,165.28</u>	<u>6,165.28</u>
Operating Expenses		
Administration		
Total Administration	0.00	0.00
Ordinary Maint. & Operation		
4430.02 - Heating & Cooling Contracts	2,518.00	2,518.00
4430.12 - Miscellaneous Contracts	<u>2,325.00</u>	<u>2,325.00</u>
Total Ordinary Maint. & Oper.	4,843.00	4,843.00
Depreciation Expense		
Total Depreciation Expense	0.00	0.00
Total Operating Expenses	<u>4,843.00</u>	<u>4,843.00</u>
Net Income/(Loss)	<u>1,322.28</u>	<u>1,322.28</u>

**Manistee Housing Commission
Capital Fund 501-12
INCOME STATEMENT
For the 1 Month and 5 Months Ended May 31, 2013**

	1 Month Ended	5 Months Ended
1012	<u>May 31, 2013</u>	<u>May 31, 2013</u>
Revenues - HUD PHA Grants		
Total HUD PHA Grants	0.00	0.00
Nonrental Income		
Total Nonrental Income	<u>0.00</u>	<u>0.00</u>
Total Operating Income	<u>0.00</u>	<u>0.00</u>
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	<u>0.00</u>	<u>0.00</u>
Net Income/(Loss)	<u>0.00</u>	<u>0.00</u>

Manistee Housing Commission
Capital Fund 501-10

Program ID:	1 Month Ended May 31, 2013	5 Months Ended May 31, 2013	BUDGET	OVER/UNDE R
MI33P078501-10 **1510**				
Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	2,739.00	43,950.91	24,000.00	(19,950.91)
1410.05 - Salary & Benefits-Staff	<u>0.00</u>	<u>0.00</u>	<u>24,000.00</u>	<u>24,000.00</u>
Total Administration	2,739.00	83,950.91	88,000.00	4,049.09
A & E				
1430.01 - Architect & Engineering Fees	927.72	8,475.92	20,000.00	11,524.08
1430.99 - A & E Fees - Soft Costs	<u>0.00</u>	<u>5,461.33</u>	<u>0.00</u>	<u>(5,461.33)</u>
Total A & E Fees	927.72	13,937.25	20,000.00	6,062.75
Site Acquisition				
Total Site Acquisition	0.00	0.00	0.00	0.00
Site Improvements				
1450.03 - Parking Lot Improvements	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
Total Site Improvements	0.00	0.00	10,000.00	10,000.00
Dwelling Structures				
1460 - Dwelling Structures	4,787.00	12,187.00	95,219.00	83,032.00
1460.23 - Modernize Boiler Systems	0.00	24,544.00	0.00	(24,544.00)
1460.99 - Dwelling Structures-Soft Costs	<u>0.00</u>	<u>7,513.95</u>	<u>0.00</u>	<u>(7,513.95)</u>
Total Dwelling Structures	4,787.00	44,244.95	95,219.00	50,974.05
Dwelling Equipment				
1465 - Dwelling Equipment	<u>0.00</u>	<u>3,345.00</u>	<u>9,000.00</u>	<u>5,655.00</u>
Total Dwelling Equipment	0.00	3,345.00	9,000.00	5,655.00
Nondwelling Structures				
Total Nondwelling Structures	0.00	0.00	0.00	0.00
Nondwelling Equipment				
1475 - Nondwelling Equipment	0.00	11,844.07	8,000.00	(3,844.07)
1475.99 - Nondwelling Equip. - Soft Costs	<u>0.00</u>	<u>147.00</u>	<u>0.00</u>	<u>(147.00)</u>
Total Nondwelling Equip.	0.00	11,991.07	8,000.00	(3,991.07)
Demolition				
1485 - Demolition	0.00	0.00	12,500.00	12,500.00
1485.99 - Demolition-Soft Costs	<u>0.00</u>	<u>720.00</u>	<u>0.00</u>	<u>(720.00)</u>
Total Demolition	0.00	720.00	12,500.00	11,780.00
Development Activities				
Total Development Activities	0.00	0.00	0.00	0.00
Total Capital Funds Expended	8,453.72	158,189.18	242,719.00	84,529.82
1600 - CFP Funding	<u>8,453.72</u>	<u>169,969.18</u>	<u>242,719.00</u>	<u>72,749.82</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ (11,780.00)</u>	<u>\$ 0.00</u>	<u>\$ 11,780.00</u>

Manistee Housing Commission
Capital Fund 501-11

Program ID:	1 Month Ended May 31, 2013	5 Months Ended May 31, 2013	BUDGET	OVER/UNDE R
MI33P078501-11 **1511**				
Administration				
1406 - Operations	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00
1408 - Management Improvements	0.00	0.00	25,000.00	25,000.00
1410 - Administration	0.00	0.00	24,000.00	24,000.00
Total Administration	0.00	40,000.00	89,000.00	49,000.00
A & E				
1430 - A & E Fees	0.00	4,750.00	10,000.00	5,250.00
1430.01 - Architect & Engineering Fees	1,322.28	1,322.28	0.00	(1,322.28)
Total A & E Fees	1,322.28	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	4,533.32	105,179.00	100,645.68
1460.99 - Dwelling Structures-Soft Costs	4,843.00	4,843.00	0.00	(4,843.00)
Total Dwelling Structures	4,843.00	9,376.32	105,179.00	95,802.68
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	6,165.28	55,448.60	204,179.00	148,730.40
1600 - CFP Funding	6,165.28	55,448.60	204,179.00	148,730.40
Over/(Under) Funding	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Manistee Housing Commission
Capital Fund 501-12

Program ID:	1 Month Ended May 31, 2013	5 Months Ended May 31, 2013	BUDGET	OVER/UNDE R
MI33P078501-12 **1512**				
<hr/>				
Administration				
1406 - Operations	\$ 0.00	\$ 0.00	\$ 40,000.00	\$ 40,000.00
1408 - Management Improvements	0.00	0.00	20,000.00	20,000.00
1410 - Administration	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>
Total Administration	0.00	0.00	80,000.00	80,000.00
A & E				
1430 - A & E Fees	0.00	0.00	10,000.00	10,000.00
1430.99 - A & E Fees - Soft Costs	<u>0.00</u>	<u>2,061.25</u>	<u>0.00</u>	<u>(2,061.25)</u>
Total A & E Fees	0.00	2,061.25	10,000.00	7,938.75
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	<u>0.00</u>	<u>0.00</u>	<u>101,849.00</u>	<u>101,849.00</u>
Total Dwelling Structures	0.00	0.00	101,849.00	101,849.00
Dwelling Equipment				
Total Dwelling Equipment	0.00	0.00	0.00	0.00
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>2,061.25</u>	<u>191,849.00</u>	<u>189,787.75</u>
1600 - CFP Funding	<u>0.00</u>	<u>2,061.25</u>	<u>191,849.00</u>	<u>189,787.75</u>
Over/(Under) Funding	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

Date	Reference	T	Account	Description	Amount	Reference Total
05/01/13	5126	V	10014185	AT & T	432.32	432.32
05/01/13	5127	V	10014221	██████████	100.00	100.00
05/01/13	5128	V	10014230	Charter Business	4,041.73	4,041.73
05/01/13	5129		10014430.02	Custom Sheet Metal & Heating	796.19	796.19
05/01/13	5130	V	10014221	██████████	200.00	200.00
05/01/13	5131	V	10014330	DTE Energy	869.76	869.76
05/01/13	5132	V	10014221	██████████	200.00	200.00
05/01/13	5133	V	10014420	Linke Lumber Company	13.05	13.05
05/01/13	5134		10014420	Ludington Glass & Paint	289.55	289.55
05/01/13	5135	V	10014221	██████████	200.00	200.00
05/01/13	5136	V	10012131	Oswego Comm. Bank	915.44	
05/01/13	5136	V	10014580	Oswego Comm. Bank	6,421.83	
05/01/13	5136	V	10017510	Oswego Comm. Bank	915.44	
05/01/13	5136	V	10017590	Oswego Comm. Bank	(915.44)	7,337.27
05/01/13	5137		10014190.3	PNC Bank	454.74	
05/01/13	5137		10014190.4	PNC Bank	59.96	
05/01/13	5137		10014190.5	PNC Bank	523.88	1,038.58
05/01/13	5138	V	10014430.04	Schindler Elevator Corp.	1,053.22	1,053.22
05/01/13	5139	V	10011690	Void Check	0.00	
05/01/13	5140		10014221	██████████	100.00	100.00
05/06/13	5141	V	10014420	Ace Hardware	131.24	131.24
05/06/13	5142	V	10014185	AT & T Long Distance	67.10	67.10
05/06/13	5143	V	10014185	AT & T Mobility	331.48	331.48
05/06/13	5144		10014420	Cadillac Plbg. & Htg. Supply Co., Inc.	336.52	336.52
05/06/13	5145	V	10011690	Void Check	0.00	
05/06/13	5146	V	10014320	Consumers Energy	10,615.54	10,615.54
05/06/13	5147		10014430.02	Custom Sheet Metal & Heating	640.00	640.00
05/06/13	5148		10014430.12	Forbes Sanitation & Excavation Inc.	450.00	450.00
05/06/13	5149	V	10014420	Grand Rental Station	208.98	208.98
05/06/13	5150	V	10014420	HD Supply Facilities Mtce	430.23	430.23
05/06/13	5151	V	10014170	H.A.A.S., Inc.	667.44	667.44
05/06/13	5152	V	10014190.3	Kushner & Company	51.52	51.52
05/06/13	5153		10014420	Ludington Glass & Paint	1,072.00	1,072.00
05/06/13	5154		10014190.5	McCardel Water Conditioning	139.24	139.24

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

Date	Reference	T	Account	Description	Amount	Reference Total
05/06/13	5155	V	10014190.3	Next IT	50.00	50.00
05/06/13	5156	V	10014190.4	Staples Credit Plan	286.02	286.02
05/06/13	5157	V	10014420	Wahr Hardware	163.08	163.08
05/14/13	5158	V	10014431	Allied Waste Services	1,309.26	1,309.26
05/14/13	5159	V	10014510	AmTrust North America Inc	960.00	960.00
05/14/13	5160	V	10014190.3	Applied Imaging	138.18	138.18
05/14/13	5161		10014420	Classic Chemicals	298.00	298.00
05/14/13	5162	V	10014170	Daniel D. Laskey Co., PC	109.50	109.50
05/14/13	5163	V	10014330	DTE Energy	1,686.01	1,686.01
05/14/13	5164	V	10014130	Gockerman, Wilson, Saylor & Hesslin, PC	1,991.14	1,991.14
05/14/13	5165		10011211	Housing Insurance Services, Inc.	11,178.00	11,178.00
05/14/13	5166		10011211	Housing Authority Risk Retention Group	2,669.00	2,669.00
05/14/13	5167	V	10014420	Linke Lumber Company	32.99	32.99
05/14/13	5168		10012119.2	Manistee Housing Commission	632.00	632.00
05/14/13	5169		10104190.3	Next IT	1,615.00	
05/14/13	5169		15101408	Next IT	1,615.00	
05/14/13	5169		15109800	Next IT	(1,615.00)	1,615.00
05/14/13	5170		10104190.1	Nan McKay & Associates Inc.	1,124.00	
05/14/13	5170		15101408	Nan McKay & Associates Inc.	1,124.00	
05/14/13	5170		15109800	Nan McKay & Associates Inc.	(1,124.00)	1,124.00
05/14/13	5171	V	10014434	Noble Holmes	100.00	100.00
05/14/13	5172	V	10014420	Olson Lumber Company	63.64	63.64
05/14/13	5173		10014420	State Industrial Products	164.70	164.70
05/14/13	5174	V	10014430.07	Top Line Electric	815.88	815.88
05/14/13	5175	V	10011400	Crystal Lock & Supply	4,787.00	
05/14/13	5175	V	10014430.12	Crystal Lock & Supply	400.00	
05/14/13	5175	V	15101460	Crystal Lock & Supply	4,787.00	
05/14/13	5175	V	15109800	Crystal Lock & Supply	(4,787.00)	5,187.00
05/14/13	5176		10014430.02	Custom Sheet Metal & Heating	4,246.44	
05/14/13	5176		10114430.02	Custom Sheet Metal & Heating	2,518.00	
05/14/13	5176		15111460.99	Custom Sheet Metal & Heating	2,518.00	
05/14/13	5176		15119800	Custom Sheet Metal & Heating	(2,518.00)	6,764.44
05/14/13	5177		10011400	M.C. Smith Associates & Architectural Group	2,250.00	
05/14/13	5177		15101430.01	M.C. Smith Associates & Architectural Group	927.72	
05/14/13	5177		15109800	M.C. Smith Associates & Architectural Group	(927.72)	
05/14/13	5177		15111430.01	M.C. Smith Associates & Architectural Group	1,322.28	
05/14/13	5177		15119800	M.C. Smith Associates & Architectural		

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

Date	Reference	T	Account	Description	Amount	Reference Total
				Group	(1,322.28)	2,250.00
05/14/13	5178		10114430.12	Servpro of Manistee, Ludington & Cadillac	2,325.00	
05/14/13	5178		15111460.99	Servpro of Manistee, Ludington & Cadillac	2,325.00	
05/14/13	5178		15119800	Servpro of Manistee, Ludington & Cadillac	(2,325.00)	2,325.00
05/17/13	5179		10011122	██████████	36.00	
05/17/13	5179		10012114	██████████	436.00	472.00
05/20/13	5180		10011122	██████████	68.00	
05/20/13	5180		10012114	██████████	192.00	260.00
05/20/13	5181		10012114	██████████	151.17	151.17
05/20/13	5182	V	10014185	AT & T Long Distance	31.64	31.64
05/20/13	5183	V	10014420	Blarney Castle Fleet Program	202.03	202.03
05/20/13	5184	V	10014320	Consumers Energy	25.16	25.16
05/20/13	5185		10014430.02	Custom Sheet Metal & Heating	332.40	332.40
05/20/13	5186	V	10014170	Daniel D. Laskey Co., PC	105.00	105.00
05/20/13	5187		10012114	██████████	165.00	165.00
05/20/13	5188	V	10014330	DTE Energy	233.28	233.28
05/20/13	5189	V	10014420	Fastenal Company	171.79	171.79
05/20/13	5190		10012114	██████████	213.00	213.00
05/20/13	5191	V	10011400.8	HD Supply Facilities Mtce	3,864.60	
05/20/13	5191	V	10014420	HD Supply Facilities Mtce	123.07	
05/20/13	5191	V	10017520	HD Supply Facilities Mtce	3,864.60	
05/20/13	5191	V	10017590	HD Supply Facilities Mtce	(3,864.60)	3,987.67
05/20/13	5192		10014420	KMart 4845	152.96	152.96
05/20/13	5193	V	10014420	██████████	33.86	33.86
05/20/13	5194		10014190.3	NAHRO eProcurement Marketplace	500.00	500.00
05/20/13	5195	V	10014190.3	Next IT	289.00	289.00
05/20/13	5196	V	10014190.4	Staples Credit Plan	198.49	198.49
05/20/13	5197		10014182	Vision Service Plan	38.02	
05/20/13	5197		10014433	Vision Service Plan	79.21	117.23
05/28/13	5198		10014190.3	AscomNorth Inc.	40.00	40.00
05/28/13	5199	V	10014430.06	Haglund's Floor Covering	1,893.00	1,893.00
05/28/13	5200	V	10014190.3	Next IT	86.50	86.50
05/28/13	5201	V	10012117.4	Priority Health	451.78	
05/28/13	5201	V	10014182	Priority Health	1,448.55	
05/28/13	5201	V	10014433	Priority Health	2,634.03	4,534.36

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

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
05/28/13	5202	V	10014420	Sherwin-Williams Co.	762.31	762.31
05/28/13	5203	V	10014182	Sun Life Financial	466.89	
05/28/13	5203	V	10014433	Sun Life Financial	560.57	1,027.46
05/31/13	MI078		10011111.2	Checks 5126 - 5203	(89,711.11)	<u>(89,711.11)</u>
					Transaction Balance	<u><u>0.00</u></u>

Total Debits 109,110.15 Total Credits 109,110.15 A/C Hash Total 1163244454.230

Number of Transactions 109

**Manistee Housing Commission
Cash Receipts Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
05/31/13	130		10011111.2	May Cash Receipts	55,769.40	
05/31/13	130		10011122	May TAR Collections	(52,311.85)	
05/31/13	130		10012114	Tenant Security/Pet Deposits	(1,634.50)	
05/31/13	130		10012119.2	May Cash Receipts	(632.00)	
05/31/13	130		10013690.6	Restitution - Wisniewski	(191.05)	
05/31/13	130		10014150	Travel Reimbursement - HAARG	(1,000.00)	
05/31/13	130		20011122	May TAR Collections	(632.00)	
05/31/13	130		20011129.4	May Cash Receipts	632.00	
05/31/13	131		10011111.2	Operating Subsidy	8,150.00	
05/31/13	131		10013401.2	Operating Subsidy	(8,150.00)	
05/31/13	132		10011111.2	Operating Subsidy	26,680.00	
05/31/13	132		10013401.2	Operating Subsidy	(26,680.00)	
05/31/13	133		10011111.2	501-10 CFP Grant	2,739.00	
05/31/13	133		10103401.1	501-10 CFP Grant	(2,739.00)	
05/31/13	133		15101600	501-10 CFP Grant	2,739.00	
05/31/13	133		15101699	501-10 CFP Grant	(2,739.00)	
05/31/13	134		10011111.2	501-10 CFP Grant	5,714.72	
05/31/13	134		10103401.3	501-10 CFP Grant	(5,714.72)	
05/31/13	134		15101600	501-10 CFP Grant	5,714.72	
05/31/13	134		15101699	501-10 CFP Grant	(5,714.72)	
05/31/13	135		10011111.2	501-11 CFP Grant	6,165.28	
05/31/13	135		10113401.1	501-11 CFP Grant	(4,843.00)	
05/31/13	135		10113401.3	501-11 CFP Grant	(1,322.28)	
05/31/13	135		15111600	501-11 CFP Grant	6,165.28	
05/31/13	135		15111699	501-11 CFP Grant	(6,165.28)	
05/31/13	136		10011111.2	NOW Interest	0.17	
05/31/13	136		10013610	NOW Interest	(0.17)	
05/31/13	137		10011111.2	REPO Interest	104.94	
05/31/13	137		10013610	REPO Interest	(104.94)	
05/31/13	138		10011111.3	HRA Interest	0.48	
05/31/13	138		10013610	HRA Interest	(0.48)	
					Transaction Balance	<u>0.00</u>

Total Debits 120,574.99

Total Credits 120,574.99

A/C Hash Total 361316582.300

Number of Transactions 31

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
05/31/13	339		10011122	To record charges to tenants per May 2013 MSO.	55,115.03	
05/31/13	339		10013110	To record charges to tenants per May 2013 MSO.	(49,544.00)	
05/31/13	339		10013120	To record charges to tenants per May 2013 MSO.	(683.20)	
05/31/13	339		10013689	To record charges to tenants per May 2013 MSO.	(4,496.00)	
05/31/13	339		10013690	To record charges to tenants per May 2013 MSO.	(391.83)	
05/31/13	340		10011122	To record transfers of security deposit to A/R per May 2013 MSO.	(297.83)	
05/31/13	340		10012114	To record transfers of security deposit to A/R per May 2013 MSO.	297.83	
05/31/13	341		10012114	To close security deposit to tenant income per May 2013 MSO.	450.50	
05/31/13	341		10013690	To close security deposit to tenant income per May 2013 MSO.	(450.50)	
05/31/13	342		10011111.3	To record HRA transactions per May 2013 bank statement.	(154.65)	
05/31/13	342		10012117.12	To record HRA transactions per May 2013 bank statement.	154.65	
05/31/13	343		10011145	To record interest added to West Shore Bank CD #89018 per notice.	(16.47)	
05/31/13	343		10011162	To record interest added to West Shore Bank CD #89018 per notice.	87.17	
05/31/13	343		10013610	To record interest added to West Shore Bank CD #89018 per notice.	(70.70)	
05/31/13	344		10011111.2	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	(5,388.33)	
05/31/13	344		10012117.1	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	1,216.55	
05/31/13	344		10012117.11	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	284.50	
05/31/13	344		10012117.2	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	1,648.00	
05/31/13	344		10012117.3	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	738.22	
05/31/13	344		10014182	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	986.94	
05/31/13	344		10014433	To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.	514.12	
05/31/13	345		10011111.2	To record MiSDU debits per May 2013 bank statement.	(35.40)	
05/31/13	345		10012117.8	To record MiSDU debits per May 2013 bank statement.	35.40	
05/31/13	346		10011111.2	To record MERS debit per May 2013 bank statement.	(1,212.73)	
05/31/13	346		10012117.5	To record MERS debit per May 2013		

**Manistee Housing Commission
Journal Entry Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
				bank statement.	1,212.73	
05/31/13	A1	S	10019998	To record unit months for PUM calculation.	214.00	
05/31/13	A1	S	10019999	To record unit months for PUM calculation.	(214.00)	
05/31/13	A2	S	10012137	To record estimated monthly PILOT expense.	(3,120.00)	
05/31/13	A2	S	10014520	To record estimated monthly PILOT expense.	3,120.00	
05/31/13	A3	S	10011400.95	To record estimated monthly depreciation expense.	(26,615.00)	
05/31/13	A3	S	10014800	To record estimated monthly depreciation expense.	26,615.00	
05/31/13	PAY2013		10011111.2	Payroll Journal Entry	(14,349.22)	
05/31/13	PAY2013		10012117.10	Payroll Journal Entry	(20.00)	
05/31/13	PAY2013		10012117.1	Payroll Journal Entry	(1,216.55)	
05/31/13	PAY2013		10012117.11	Payroll Journal Entry	(284.50)	
05/31/13	PAY2013		10012117.12	Payroll Journal Entry	(242.30)	
05/31/13	PAY2013		10012117.2	Payroll Journal Entry	(1,648.00)	
05/31/13	PAY2013		10012117.3	Payroll Journal Entry	(713.01)	
05/31/13	PAY2013		10012117.4	Payroll Journal Entry	(451.78)	
05/31/13	PAY2013		10012117.5	Payroll Journal Entry	(1,238.94)	
05/31/13	PAY2013		10012117.6	Payroll Journal Entry	(3.00)	
05/31/13	PAY2013		10012117.8	Payroll Journal Entry	(35.40)	
05/31/13	PAY2013		10012117.9	Payroll Journal Entry	(113.02)	
05/31/13	PAY2013		10014110	Payroll Journal Entry	13,230.72	
05/31/13	PAY2013		10014410	Payroll Journal Entry	7,085.00	
05/31/13	RT1	S	10019996	To record actual units leased for REAC reporting purposes.	212.00	
05/31/13	RT1	S	10019997	To record actual units leased for REAC reporting purposes.	(212.00)	
05/31/13	RT2	S	10011211	To record monthly insurance write off.	(5,592.05)	
05/31/13	RT2	S	10014510	To record monthly insurance write off.	5,592.05	
				Transaction Balance		<u>0.00</u>

Total Debits 118,810.41 Total Credits 118,810.41 A/C Hash Total 490639060.310

Number of Transactions 49

**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>
05/08/13	12481	V	10012117.10	United Way of Manistee County	20.00	20.00
05/08/13	12490	V	10012117.6	United Steel Workers	3.00	3.00
05/08/13	12491	V	10011111.3	West Shore Bank	121.15	121.15
05/22/13	12499	V	10012117.9	United Steel Workers	121.36	121.36
05/22/13	12500	V	10011111.3	West Shore Bank	121.15	121.15
05/31/13	MI078		10011111.2	May 2013 Payroll Disbursements	(386.66)	<u>(386.66)</u>
				Transaction Balance		<u><u>0.00</u></u>
Total Debits	<u>386.66</u>		Total Credits	<u>386.66</u>	A/C Hash Total	<u>60069686.400</u>
Number of Transactions		6				

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

Ref.	Date	G/L Account	Description	Debit	Credit
Payroll Checks					
89.05	05/31/13	10011111.2	NOW Account		14,349.22
89.05	05/31/13	10012117.1	Social Security Withheld		1,216.55
89.05	05/31/13	10012117.10	United Way		20.00
89.05	05/31/13	10012117.11	Medicare Withheld		284.50
89.05	05/31/13	10012117.12	FSA Withheld		242.30
89.05	05/31/13	10012117.13	403b Withheld		0.00
89.05	05/31/13	10012117.2	Federal Income Tax Withl		1,648.00
89.05	05/31/13	10012117.3	State Income Tax Withhel		713.01
89.05	05/31/13	10012117.4	125 Medical Withheld		451.78
89.05	05/31/13	10012117.5	Pension Withheld		1,238.94
89.05	05/31/13	10012117.6	PAC Withheld		3.00
89.05	05/31/13	10012117.8	Friend of Court Withheld		35.40
89.05	05/31/13	10012117.9	Union Dues Withheld		113.02
89.05	05/31/13	10012119	Accounts Payable - Other		0.00
89.05	05/31/13	10014110	Administrative Salaries	13,230.72	
89.05	05/31/13	10014410	Labor, Maintenance	7,085.00	
16 Journal Entries			Total	<u>20,315.72</u>	<u>20,315.72</u>

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Anthony - Anthony Mastrapasqua Check #12482 05/08/13						
Salaried Wages	0.0000	1,040.00	FICA-SS	60.70	Union Dues	16.68
			FICA-Med	14.20	Union PAC (1)	1.00
			Federal W/H	0.00	125 Medical	60.86
			State W/H	38.54	Mers	72.40
TOTALS	0.0000	1,040.00		113.44		150.94
Number of Periods: 1					NET PAY:	775.62
Company Expenses:			FICA-SS: 60.70	FICA-Med: 14.20	FUTA: 0.00	
Anthony - Anthony Mastrapasqua Check #12492 05/22/13						
Salaried Wages	0.0000	1,040.00	FICA-SS	60.72	Union Dues	16.68
			FICA-Med	14.19	Union PAC (1)	0.00
			Federal W/H	0.00	125 Medical	60.86
			State W/H	38.54	Mers	72.40
TOTALS	0.0000	1,040.00		113.45		149.94
Number of Periods: 1					NET PAY:	776.61
Company Expenses:			FICA-SS: 60.70	FICA-Med: 14.20	FUTA: 0.00	
Beverly - Beverly A. Pahoski Check #12487 05/08/13						
Salaried Wages	0.0000	1,026.00	FICA-SS	63.61	Mers	61.56
			FICA-Med	14.88	United Way(2)	5.00
			Federal W/H	115.00	FSA	0.00
			State W/H	50.99		
TOTALS	0.0000	1,026.00		244.48		66.56
Number of Periods: 1					NET PAY:	714.96
Company Expenses:			FICA-SS: 63.61	FICA-Med: 14.88	FUTA: 0.00	
Beverly - Beverly A. Pahoski Check #12496 05/22/13						
Salaried Wages	0.0000	1,029.38	FICA-SS	63.83	Mers	61.76
			FICA-Med	14.92	United Way(2)	5.00
			Federal W/H	115.00	FSA	0.00
			State W/H	51.12		
TOTALS	0.0000	1,029.38		244.87		66.76
Number of Periods: 1					NET PAY:	717.75
Company Expenses:			FICA-SS: 63.82	FICA-Med: 14.93	FUTA: 0.00	
Clinton - Clinton E. Copus II Check #12485 05/08/13						
Salaried Wages	0.0000	3,086.54	FICA-SS	181.64	Mers	185.19
			FICA-Med	42.47	FSA	96.15
			Federal W/H	284.00	125 Medical	60.86
			State W/H	103.72		
TOTALS	0.0000	3,086.54		611.83		342.20
Number of Periods: 1					NET PAY:	2,132.51
Company Expenses:			FICA-SS: 181.63	FICA-Med: 42.48	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		
Clinton - Clinton E. Copus II Check #12494 05/22/13						
Salaried Wages	0.0000	3,086.54	FICA-SS	181.63	Mers	185.19
			FICA-Med	42.48	FSA	96.15
			Federal W/H	284.00	125 Medical	60.86
			State W/H	103.72		
TOTALS	0.0000	3,086.54		611.83		342.20
Number of Periods: 1					NET PAY:	2,132.51
Company Expenses:			FICA-SS: 181.63	FICA-Med: 42.48	FUTA: 0.00	
			MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Kevin - Kevin Helminiak Check #12483 05/08/13						
Salaried Wages	0.0000	270.00	FICA-SS	16.73	Union Dues	4.28
			FICA-Med	3.92	Union PAC (1)	0.00
			Federal W/H	0.00	Child Support	0.00
			State W/H	0.00	125 Medical	0.00
					Mers	16.20
TOTALS	0.0000	270.00		20.65		20.48
Number of Periods: 1					NET PAY:	228.87
Company Expenses:		FICA-SS: 16.74	FICA-Med: 3.92	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12484 05/08/13						
Salaried Wages	0.0000	1,320.00	FICA-SS	81.37	Union Dues	20.90
			FICA-Med	19.02	Union PAC (1)	1.00
			Federal W/H	65.00	Child Support	17.70
			State W/H	39.49	125 Medical	7.76
					Mers	79.20
TOTALS	0.0000	1,320.00		204.88		126.56
Number of Periods: 1					NET PAY:	988.56
Company Expenses:		FICA-SS: 81.36	FICA-Med: 19.03	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Kevin - Kevin Helminiak Check #12493 05/22/13						
Salaried Wages	0.0000	1,335.00	FICA-SS	82.28	Union Dues	21.12
			FICA-Med	19.25	Union PAC (1)	0.00
			Federal W/H	67.00	Child Support	17.70
			State W/H	40.09	125 Medical	7.76
					Mers	80.10
TOTALS	0.0000	1,335.00		208.62		126.68
Number of Periods: 1					NET PAY:	999.70
Company Expenses:		FICA-SS: 82.29	FICA-Med: 19.24	FUTA: 0.00		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			
Lorna - Lorna J. Perski Check #12486 05/08/13						
Salaried Wages	0.0000	1,877.88	FICA-SS	115.94	Mers	112.67
			FICA-Med	27.12	United Way(2)	5.00
			Federal W/H	262.00	403-b	0.00
			State W/H	68.24	125 Medical	7.76
TOTALS	0.0000	1,877.88		473.30		125.43
Number of Periods: 1					NET PAY:	1,279.15
Company Expenses:		FICA-SS: 115.94	FICA-Med: 27.12	FUTA: 0.00		
Lorna - Lorna J. Perski Check #12495 05/22/13						
Salaried Wages	0.0000	1,877.88	FICA-SS	115.95	Mers	112.67
			FICA-Med	27.11	United Way(2)	5.00
			Federal W/H	262.00	403-b	0.00
			State W/H	68.24	125 Medical	7.76
TOTALS	0.0000	1,877.88		473.30		125.43
Number of Periods: 1					NET PAY:	1,279.15
Company Expenses:		FICA-SS: 115.94	FICA-Med: 27.12	FUTA: 0.00		
Monica - Monica Otis Check #12489 05/08/13						
Salaried Wages	0.0000	632.25	FICA-SS	39.20	Mers	37.94
			FICA-Med	9.17		
			Federal W/H	59.00		
			State W/H	25.26		
TOTALS	0.0000	632.25		132.63		37.94
Number of Periods: 1					NET PAY:	461.68
Company Expenses:		FICA-SS: 39.20	FICA-Med: 9.17	FUTA: 3.79		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Monica - Monica Otis Check #12498 05/22/13						
Salaried Wages	0.0000	614.25	FICA-SS	38.09	Mers	36.86
			FICA-Med	8.90		
			Federal W/H	57.00		
			State W/H	24.54		
TOTALS	<u>0.0000</u>	<u>614.25</u>		<u>128.53</u>		<u>36.86</u>
Number of Periods: 1					NET PAY:	448.86
Company Expenses:		FICA-SS: 38.08	FICA-Med: 8.91	FUTA: 3.69		
Robert - Robert Krolczyk Check #12488 05/08/13						
Salaried Wages	0.0000	1,040.00	FICA-SS	57.42	Mers	62.40
			FICA-Med	13.44	Union PAC (1)	1.00
			Federal W/H	39.00	Union Dues	16.68
			State W/H	30.26	FSA	25.00
					125 Medical	88.65
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>140.12</u>		<u>193.73</u>
Number of Periods: 1					NET PAY:	706.15
Company Expenses:		FICA-SS: 57.44	FICA-Med: 13.43	FUTA: 0.00		
Robert - Robert Krolczyk Check #12497 05/22/13						
Salaried Wages	0.0000	1,040.00	FICA-SS	57.44	Mers	62.40
			FICA-Med	13.43	Union PAC (1)	0.00
			Federal W/H	39.00	Union Dues	16.68
			State W/H	30.26	FSA	25.00
					125 Medical	88.65
TOTALS	<u>0.0000</u>	<u>1,040.00</u>		<u>140.13</u>		<u>192.73</u>
Number of Periods: 1					NET PAY:	707.14
Company Expenses:		FICA-SS: 57.44	FICA-Med: 13.43	FUTA: 0.00		

**Manistee Housing Commission
Payroll Journal**

Pay Description	Hours	Amount	Withholdings	Amount	Deduction Desc.	Amount
Company Totals	Number of Checks: 15					
Salaried Wages	0.0000	20,315.72	FICA-SS	1,216.55	Mers	1,238.94
			FICA-Med	284.50	United Way(2)	20.00
			Federal W/H	1,648.00	FSA	242.30
			State W/H	713.01	125 Medical	451.78
					403-b	0.00
					Union Dues	113.02
					Union PAC (1)	3.00
					Child Support	35.40
TOTALS	<u>0.0000</u>	<u>20,315.72</u>		<u>3,862.06</u>		<u>2,104.44</u>
					NET PAY:	14,349.22
Company Expenses:		FICA-SS: 1,216.52	FICA-Med: 284.54	FUTA: 7.48		
		MI SUTA-Base Rate: 0.00	MI SUTA-Obligation A: 0.00			

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011111.2 NOW Account				473,887.86		
05/31/13	130		May Cash Receipts		55,769.40	
05/31/13	131		Operating Subsidy		8,150.00	
05/31/13	132		Operating Subsidy		26,680.00	
05/31/13	133		501-10 CFP Grant		2,739.00	
05/31/13	134		501-10 CFP Grant		5,714.72	
05/31/13	135		501-11 CFP Grant		6,165.28	
05/31/13	136		NOW Interest		0.17	
05/31/13	137		REPO Interest		104.94	
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.		(5,388.33)	
05/31/13	345		To record MiSDU debits per May 2013 bank statement.		(35.40)	
05/31/13	346		To record MERS debit per May 2013 bank statement.		(1,212.73)	
05/31/13	MI078		Checks 5126 - 5203		(89,711.11)	
05/31/13	MI078		May 2013 Payroll Disbursements		(386.66)	
05/31/13	PAY2013		Payroll Journal Entry		(14,349.22)	
					<u>(5,759.94)</u>	<u>468,127.92</u>
10011111.3 HRA Account				11,416.76		
05/31/13	138		HRA Interest		0.48	
05/31/13	342		To record HRA transactions per May 2013 bank statement.		(154.65)	
05/08/13	12491	V	West Shore Bank		121.15	
05/22/13	12500	V	West Shore Bank		121.15	
					<u>88.13</u>	<u>11,504.89</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				4,077.77		
05/31/13	130		May TAR Collections		(52,311.85)	
05/31/13	339		To record charges to tenants per May 2013 MSO.		55,115.03	
05/31/13	340		To record transfers of security deposit to A/R per May 2013 MSO.		(297.83)	
05/17/13	5179		██████████		36.00	
05/20/13	5180		██████████		68.00	
					<u>2,609.35</u>	<u>6,687.12</u>
10011122.1 Allowance for Doubtful Accounts				(3,316.22)		
					<u>0.00</u>	<u>(3,316.22)</u>
10011145 Accrued Interest				16.47		
05/31/13	343		To record interest added to West Shore Bank CD #89018 per notice.		(16.47)	
					<u>(16.47)</u>	<u>0.00</u>
10011162 General Fund Investments				50,503.26		
05/31/13	343		To record interest added to West Shore Bank CD #89018 per notice.		87.17	
					<u>87.17</u>	<u>50,590.43</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10011211 Prepaid Insurance				6,632.68		
05/14/13	5165		Housing Insurance Services, Inc.		11,178.00	
05/14/13	5166		Housing Authority Risk Retention Group		2,669.00	
05/31/13	RT2	S	To record monthly insurance write off.		(5,592.05)	
					<u>8,254.95</u>	<u>14,887.63</u>
10011400 Construction in Progress-CFP				15,679.20		
05/14/13	5175	V	Crystal Lock & Supply		4,787.00	
05/14/13	5177		M.C. Smith Associates & Architectural Group		2,250.00	
					<u>7,037.00</u>	<u>22,716.20</u>
10011400.6 Land				360,271.62		
					<u>0.00</u>	<u>360,271.62</u>
10011400.61 Land Improvements				85,905.07		
					<u>0.00</u>	<u>85,905.07</u>
10011400.7 Buildings				4,657,515.77		
					<u>0.00</u>	<u>4,657,515.77</u>
10011400.71 Building Improvements				4,731,281.90		
					<u>0.00</u>	<u>4,731,281.90</u>
10011400.72 Non-dwelling Structures				7,050.00		
					<u>0.00</u>	<u>7,050.00</u>
10011400.8 Furn., Equip., Mach.-Dwellings				228,710.79		
05/20/13	5191	V	HD Supply Facilities Mtce		3,864.60	
					<u>3,864.60</u>	<u>232,575.39</u>
10011400.9 Furn., Equip., Mach.-Admin				480,899.05		
					<u>0.00</u>	<u>480,899.05</u>
10011400.95 Accumulated Depreciation-ALL				(7,130,516.45)		
05/31/13	A3	S	To record estimated monthly depreciation expense.		(26,615.00)	
					<u>(26,615.00)</u>	<u>(7,157,131.45)</u>
10011690 Undistributed Debits				0.00		
05/01/13	5139	V	Void Check		0.00	
05/06/13	5145	V	Void Check		0.00	
					<u>0.00</u>	<u>0.00</u>
10012111 Vendors and Contractors				(35,791.56)		
					<u>0.00</u>	<u>(35,791.56)</u>
10012114 Tenant Security Deposits				(55,463.50)		
05/31/13	130		Tenant Security/Pet Deposits		(1,634.50)	
05/31/13	340		To record transfers of security deposit to A/R per May 2013			

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10012114 Tenant Security Deposits (cont.)						
			MSO.		297.83	
05/31/13	341		To close security deposit to tenant income per May 2013			
			MSO.		450.50	
05/17/13	5179				436.00	
05/20/13	5180				192.00	
05/20/13	5181				151.17	
05/20/13	5187				165.00	
05/20/13	5190				213.00	
					<u>271.00</u>	<u>(55,192.50)</u>
10012117.1 Social Security Withheld				0.00		
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.		1,216.55	
05/31/13	PAY2013		Payroll Journal Entry		<u>(1,216.55)</u>	<u>0.00</u>
					<u>0.00</u>	<u>0.00</u>
10012117.10 United Way				(20.00)		
05/08/13	12481	V	United Way of Manistee County		20.00	
05/31/13	PAY2013		Payroll Journal Entry		<u>(20.00)</u>	<u>(20.00)</u>
					<u>0.00</u>	<u>(20.00)</u>
10012117.11 Medicare Withheld				0.00		
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.		284.50	
05/31/13	PAY2013		Payroll Journal Entry		<u>(284.50)</u>	<u>0.00</u>
					<u>0.00</u>	<u>0.00</u>
10012117.12 FSA Withheld				(1,239.24)		
05/31/13	342		To record HRA transactions per May 2013 bank statement.		154.65	
05/31/13	PAY2013		Payroll Journal Entry		<u>(242.30)</u>	<u>(1,326.89)</u>
					<u>(87.65)</u>	<u>(1,326.89)</u>
10012117.2 Federal Income Tax Withheld				0.00		
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.		1,648.00	
05/31/13	PAY2013		Payroll Journal Entry		<u>(1,648.00)</u>	<u>0.00</u>
					<u>0.00</u>	<u>0.00</u>
10012117.3 State Income Tax Withheld				(752.54)		
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.		738.22	
05/31/13	PAY2013		Payroll Journal Entry		<u>(713.01)</u>	<u>(727.33)</u>
					<u>25.21</u>	<u>(727.33)</u>
10012117.4 125 Medical Withheld				0.00		
05/28/13	5201	V	Priority Health		451.78	
05/31/13	PAY2013		Payroll Journal Entry		<u>(451.78)</u>	<u>0.00</u>
					<u>0.00</u>	<u>0.00</u>
10012117.5 Pension Withheld				(1,212.73)		
05/31/13	346		To record MERS debit per May 2013 bank statement.		1,212.73	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10012117.5 Pension Withheld (cont.)						
05/31/13	PAY2013		Payroll Journal Entry		(1,238.94)	
					<u>(26.21)</u>	<u>(1,238.94)</u>
10012117.6 PAC Withheld				0.00		
05/08/13	12490	V	United Steel Workers		3.00	
05/31/13	PAY2013		Payroll Journal Entry		<u>(3.00)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.8 Friend of Court Withheld				0.00		
05/31/13	345		To record MiSDU debits per May 2013 bank statement.		35.40	
05/31/13	PAY2013		Payroll Journal Entry		<u>(35.40)</u>	
					<u>0.00</u>	<u>0.00</u>
10012117.9 Union Dues Withheld				(8.34)		
05/22/13	12499	V	United Steel Workers		121.36	
05/31/13	PAY2013		Payroll Journal Entry		<u>(113.02)</u>	
					<u>8.34</u>	<u>0.00</u>
10012119.2 Interfund Payble - DVG				0.00		
05/31/13	130		May Cash Receipts		(632.00)	
05/14/13	5168		Manistee Housing Commission		<u>632.00</u>	
					<u>0.00</u>	<u>0.00</u>
10012131 EPC Loan - Current				(8,785.50)		
05/01/13	5136	V	Oswego Comm. Bank		915.44	
					<u>915.44</u>	<u>(7,870.06)</u>
10012132 EPC Loan - Noncurrent				(1,195,753.14)		
					<u>0.00</u>	<u>(1,195,753.14)</u>
10012135 Accrued Salaries and Wages				(13,392.45)		
					<u>0.00</u>	<u>(13,392.45)</u>
10012135.1 Accrued Comp. Absences-Current				(8,930.82)		
					<u>0.00</u>	<u>(8,930.82)</u>
10012135.3 Accrued Comp. Absences-Non Current				(10,855.28)		
					<u>0.00</u>	<u>(10,855.28)</u>
10012137 Payments in Lieu of Taxes				(53,290.61)		
05/31/13	A2	S	To record estimated monthly PILOT expense.		(3,120.00)	
					<u>(3,120.00)</u>	<u>(56,410.61)</u>
10012806 Unrestricted Net Assets				(354,686.86)		
					<u>0.00</u>	<u>(354,686.86)</u>
10012806.1 Invested in Capital Assets				(2,312,438.58)		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	10012806.1		Invested in Capital Assets (cont.)		<u>0.00</u>	<u>(2,312,438.58)</u>
	10012820		HUD Operating Reserve - Memo	(354,686.86)	<u>0.00</u>	<u>(354,686.86)</u>
	10012820.1		HUD Operating Reserve-Contra	354,686.86	<u>0.00</u>	<u>354,686.86</u>
	10013110		Dwelling Rental	(194,718.00)		
05/31/13	339		To record charges to tenants per May 2013 MSO.		<u>(49,544.00)</u>	
					<u>(49,544.00)</u>	<u>(244,262.00)</u>
	10013120		Excess Utilities	(3,216.30)		
05/31/13	339		To record charges to tenants per May 2013 MSO.		<u>(683.20)</u>	
					<u>(683.20)</u>	<u>(3,899.50)</u>
	10013401.2		Operating Subsidy	(137,062.00)		
05/31/13	131		Operating Subsidy		<u>(8,150.00)</u>	
05/31/13	132		Operating Subsidy		<u>(26,680.00)</u>	
					<u>(34,830.00)</u>	<u>(171,892.00)</u>
	10013610		Interest Income-Gen. Fund	(386.65)		
05/31/13	136		NOW Interest		<u>(0.17)</u>	
05/31/13	137		REPO Interest		<u>(104.94)</u>	
05/31/13	138		HRA Interest		<u>(0.48)</u>	
05/31/13	343		To record interest added to West Shore Bank CD #89018 per notice.		<u>(70.70)</u>	
					<u>(176.29)</u>	<u>(562.94)</u>
	10013689		Tenant Income - Cable TV	(17,559.88)		
05/31/13	339		To record charges to tenants per May 2013 MSO.		<u>(4,496.00)</u>	
					<u>(4,496.00)</u>	<u>(22,055.88)</u>
	10013690		Tenant Income	(4,909.56)		
05/31/13	339		To record charges to tenants per May 2013 MSO.		<u>(391.83)</u>	
05/31/13	341		To close security deposit to tenant income per May 2013 MSO.		<u>(450.50)</u>	
					<u>(842.33)</u>	<u>(5,751.89)</u>
	10013690.1		Non-Tenant Income	(169.83)	<u>0.00</u>	<u>(169.83)</u>
	10013690.4		Laundry Income	(3,502.04)	<u>0.00</u>	<u>(3,502.04)</u>
	10013690.5		Pop Machine Income	(102.92)	<u>0.00</u>	<u>(102.92)</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10013690.6 Fraud Recovery Revenue				(764.20)		
05/31/13	130		Restitution - Wisniewski		(191.05)	
					<u>(191.05)</u>	<u>(955.25)</u>
10014110 Administrative Salaries				59,619.67		
05/31/13	PAY2013		Payroll Journal Entry		13,230.72	
					<u>13,230.72</u>	<u>72,850.39</u>
10014130 Legal Expense				5,591.31		
05/14/13	5164	V	Gockerman, Wilson, Saylor & Hesslin, PC		1,991.14	
					<u>1,991.14</u>	<u>7,582.45</u>
10014150 Travel Expense				1,000.00		
05/31/13	130		Travel Reimbursement - HAARG		(1,000.00)	
					<u>(1,000.00)</u>	<u>0.00</u>
10014170 Accounting Fees				3,363.66		
05/06/13	5151	V	H.A.A.S., Inc.		667.44	
05/14/13	5162	V	Daniel D. Laskey Co., PC		109.50	
05/20/13	5186	V	Daniel D. Laskey Co., PC		105.00	
					<u>881.94</u>	<u>4,245.60</u>
10014182 Employee Benefits - Admin				18,047.91		
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX-PAY per May 2013 bank statement.		986.94	
05/20/13	5197		Vision Service Plan		38.02	
05/28/13	5201	V	Priority Health		1,448.55	
05/28/13	5203	V	Sun Life Financial		466.89	
					<u>2,940.40</u>	<u>20,988.31</u>
10014185 Telephone				3,295.93		
05/01/13	5126	V	AT & T		432.32	
05/06/13	5142	V	AT & T Long Distance		67.10	
05/06/13	5143	V	AT & T Mobility		331.48	
05/20/13	5182	V	AT & T Long Distance		31.64	
					<u>862.54</u>	<u>4,158.47</u>
10014190.1 Publications				175.00		
					<u>0.00</u>	<u>175.00</u>
10014190.2 Membership Dues and Fees				699.00		
					<u>0.00</u>	<u>699.00</u>
10014190.3 Admin Service Contracts				7,879.40		
05/01/13	5137		PNC Bank		454.74	
05/06/13	5152	V	Kushner & Company		51.52	
05/06/13	5155	V	Next IT		50.00	
05/14/13	5160	V	Applied Imaging		138.18	
05/20/13	5194		NAHRO eProcurement Marketplace		500.00	
05/20/13	5195	V	Next IT		289.00	
05/28/13	5198		AscomNorth Inc.		40.00	

**Manistee Housing Commission
General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
10014190.3 Admin Service Contracts (cont.)						
05/28/13	5200	V	Next IT		86.50	
					<u>1,609.94</u>	<u>9,489.34</u>
10014190.4 Office Supplies				2,981.83		
05/01/13	5137		PNC Bank		59.96	
05/06/13	5156	V	Staples Credit Plan		286.02	
05/20/13	5196	V	Staples Credit Plan		198.49	
					<u>544.47</u>	<u>3,526.30</u>
10014190.5 Other Sundry-Misc.				4,557.31		
05/01/13	5137		PNC Bank		523.88	
05/06/13	5154		McCardel Water Conditioning		139.24	
					<u>663.12</u>	<u>5,220.43</u>
10014220 Rec., Pub., & Other Services				400.00		
					<u>0.00</u>	<u>400.00</u>
10014221 Resident Employee Stipend				4,570.00		
05/01/13	5127	V	██████████		100.00	
05/01/13	5130	V	██████████		200.00	
05/01/13	5132	V	██████████		200.00	
05/01/13	5135	V	██████████		200.00	
05/01/13	5140		██████████		100.00	
					<u>800.00</u>	<u>5,370.00</u>
10014222 Employee Benefits - Tenant Services				452.76		
					<u>0.00</u>	<u>452.76</u>
10014230 Contract Costs-Cable & Other				15,467.64		
05/01/13	5128	V	Charter Business		4,041.73	
					<u>4,041.73</u>	<u>19,509.37</u>
10014310 Water & Sewer				20,717.01		
					<u>0.00</u>	<u>20,717.01</u>
10014320 Electricity				43,102.61		
05/06/13	5146	V	Consumers Energy		10,615.54	
05/20/13	5184	V	Consumers Energy		25.16	
					<u>10,640.70</u>	<u>53,743.31</u>
10014330 Gas				14,790.29		
05/01/13	5131	V	DTE Energy		869.76	
05/14/13	5163	V	DTE Energy		1,686.01	
05/20/13	5188	V	DTE Energy		233.28	
					<u>2,789.05</u>	<u>17,579.34</u>
10014410 Labor, Maintenance				31,770.51		
05/31/13	PAY2013		Payroll Journal Entry		7,085.00	
					<u>7,085.00</u>	<u>38,855.51</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10014420 Materials				16,592.01		
05/01/13	5133	V	Linke Lumber Company		13.05	
05/01/13	5134		Ludington Glass & Paint		289.55	
05/06/13	5141	V	Ace Hardware		131.24	
05/06/13	5144		Cadillac Plbg. & Htg. Supply Co., Inc.		336.52	
05/06/13	5149	V	Grand Rental Station		208.98	
05/06/13	5150	V	HD Supply Facilities Mtce		430.23	
05/06/13	5153		Ludington Glass & Paint		1,072.00	
05/06/13	5157	V	Wahr Hardware		163.08	
05/14/13	5161		Classic Chemicals		298.00	
05/14/13	5167	V	Linke Lumber Company		32.99	
05/14/13	5172	V	Olson Lumber Company		63.64	
05/14/13	5173		State Industrial Products		164.70	
05/20/13	5183	V	Blarney Castle Fleet Program		202.03	
05/20/13	5189	V	Fastenal Company		171.79	
05/20/13	5191	V	HD Supply Facilities Mtce		123.07	
05/20/13	5192		KMart 4845		152.96	
05/20/13	5193	V	██████████		33.86	
05/28/13	5202	V	Sherwin-Williams Co.		762.31	
					<u>4,650.00</u>	<u>21,242.01</u>
10014430.02 Heating & Cooling Contracts				4,584.78		
05/01/13	5129		Custom Sheet Metal & Heating		796.19	
05/06/13	5147		Custom Sheet Metal & Heating		640.00	
05/14/13	5176		Custom Sheet Metal & Heating		4,246.44	
05/20/13	5185		Custom Sheet Metal & Heating		332.40	
					<u>6,015.03</u>	<u>10,599.81</u>
10014430.04 Elevator Contracts				6,327.80		
05/01/13	5138	V	Schindler Elevator Corp.		1,053.22	
					<u>1,053.22</u>	<u>7,381.02</u>
10014430.06 Unit Turnaround Contracts				1,523.65		
05/28/13	5199	V	Haglund's Floor Covering		1,893.00	
					<u>1,893.00</u>	<u>3,416.65</u>
10014430.07 Electrical Contracts				3,320.56		
05/14/13	5174	V	Top Line Electric		815.88	
					<u>815.88</u>	<u>4,136.44</u>
10014430.08 Plumbing Contracts				2,175.84		
					<u>0.00</u>	<u>2,175.84</u>
10014430.11 Routine Maintenance Contracts				4,641.53		
					<u>0.00</u>	<u>4,641.53</u>
10014430.12 Miscellaneous Contracts				3,983.09		
05/06/13	5148		Forbes Sanitation & Excavation Inc.		450.00	
05/14/13	5175	V	Crystal Lock & Supply		400.00	
					<u>850.00</u>	<u>4,833.09</u>
10014431 Garbage Removal				3,333.72		

**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>
10014431 Garbage Removal (cont.)						
05/14/13	5158	V	Allied Waste Services		1,309.26	
					<u>1,309.26</u>	<u>4,642.98</u>
10014433 Employee Benefits - Maint.				22,665.44		
05/31/13	344		To record IRS USATAXPYMT & STATE OF MICH TAX- PAY per May 2013 bank statement.		514.12	
05/20/13	5197		Vision Service Plan		79.21	
05/28/13	5201	V	Priority Health		2,634.03	
05/28/13	5203	V	Sun Life Financial		560.57	
					<u>3,787.93</u>	<u>26,453.37</u>
10014434 Employee Benefits-Retirees				400.00		
05/14/13	5171	V	Noble Holmes		100.00	
					<u>100.00</u>	<u>500.00</u>
10014510 Insurance				26,211.48		
05/14/13	5159	V	AmTrust North America Inc		960.00	
05/31/13	RT2	S	To record monthly insurance write off.		5,592.05	
					<u>6,552.05</u>	<u>32,763.53</u>
10014520 Payment in Lieu of Taxes				12,480.00		
05/31/13	A2	S	To record estimated monthly PILOT expense.		3,120.00	
					<u>3,120.00</u>	<u>15,600.00</u>
10014570 Collection Losses				169.66		
					<u>0.00</u>	<u>169.66</u>
10014580 Interest Expense				25,735.60		
05/01/13	5136	V	Oswego Comm. Bank		6,421.83	
					<u>6,421.83</u>	<u>32,157.43</u>
10014620.4 Insurance Proceeds				(16,930.80)		
					<u>0.00</u>	<u>(16,930.80)</u>
10014800 Depreciation - Current Year				106,460.00		
05/31/13	A3	S	To record estimated monthly depreciation expense.		26,615.00	
					<u>26,615.00</u>	<u>133,075.00</u>
10017510 Principal Payments - EPC				3,613.48		
05/01/13	5136	V	Oswego Comm. Bank		915.44	
					<u>915.44</u>	<u>4,528.92</u>
10017520 Replacement of Equipment				3,927.00		
05/20/13	5191	V	HD Supply Facilities Mtce		3,864.60	
					<u>3,864.60</u>	<u>7,791.60</u>
10017540 Betterments and Additions				3,060.05		
					<u>0.00</u>	<u>3,060.05</u>

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10017590 Operating Expenditures-Contra				(10,600.53)		
05/01/13	5136	V	Oswego Comm. Bank		(915.44)	
05/20/13	5191	V	HD Supply Facilities Mtce		(3,864.60)	
					<u>(4,780.04)</u>	<u>(15,380.57)</u>
10019996 Actual Unit Months for REAC submission				845.00		
05/31/13	RT1	S	To record actual units leased for REAC reporting purposes.		212.00	
					<u>212.00</u>	<u>1,057.00</u>
10019997 Actual Unit Months - Contra				(845.00)		
05/31/13	RT1	S	To record actual units leased for REAC reporting purposes.		(212.00)	
					<u>(212.00)</u>	<u>(1,057.00)</u>
10019998 Unit Months - Memorandum				856.00		
05/31/13	A1	S	To record unit months for PUM calculation.		214.00	
					<u>214.00</u>	<u>1,070.00</u>
10019999 Unit Months - Contra				(856.00)		
05/31/13	A1	S	To record unit months for PUM calculation.		(214.00)	
					<u>(214.00)</u>	<u>(1,070.00)</u>
10103401.1 Operating Grants				(15,606.98)		
05/31/13	133		501-10 CFP Grant		(2,739.00)	
					<u>(2,739.00)</u>	<u>(18,345.98)</u>
10103401.3 Capital Grants				(15,679.20)		
05/31/13	134		501-10 CFP Grant		(5,714.72)	
					<u>(5,714.72)</u>	<u>(21,393.92)</u>
10104190.1 Publications				0.00		
05/14/13	5170		Nan McKay & Associates Inc.		1,124.00	
					<u>1,124.00</u>	<u>1,124.00</u>
10104190.3 Administrative Service Contracts				0.00		
05/14/13	5169		Next IT		1,615.00	
					<u>1,615.00</u>	<u>1,615.00</u>
10104190.5 Other Sundry-Misc.				52.98		
					<u>0.00</u>	<u>52.98</u>
10104430.02 Heating & Cooling Contracts				864.00		
					<u>0.00</u>	<u>864.00</u>
10104430.12 Miscellaneous Contracts				2,910.00		
					<u>0.00</u>	<u>2,910.00</u>
10113401.1 Operating Grants				0.00		
05/31/13	135		501-11 CFP Grant		(4,843.00)	

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
10113401.1 Operating Grants (cont.)						
					<u>(4,843.00)</u>	<u>(4,843.00)</u>
10113401.3 Capital Grants				0.00		
05/31/13	135		501-11 CFP Grant		<u>(1,322.28)</u>	<u>(1,322.28)</u>
					<u>(1,322.28)</u>	<u>(1,322.28)</u>
10114430.02 Heating & Cooling Contracts				0.00		
05/14/13	5176		Custom Sheet Metal & Heating		<u>2,518.00</u>	
					<u>2,518.00</u>	<u>2,518.00</u>
10114430.12 Miscellaneous Contract Costs				0.00		
05/14/13	5178		Servpro of Manistee, Ludington & Cadillac		<u>2,325.00</u>	
					<u>2,325.00</u>	<u>2,325.00</u>
15101406 Operations				40,000.00		
					<u>0.00</u>	<u>40,000.00</u>
15101408 Management Improvements				41,211.91		
05/14/13	5169		Next IT		<u>1,615.00</u>	
05/14/13	5170		Nan McKay & Associates Inc.		<u>1,124.00</u>	
					<u>2,739.00</u>	<u>43,950.91</u>
15101430.01 A & E Fees				7,548.20		
05/14/13	5177		M.C. Smith Associates & Architectural Group		<u>927.72</u>	
					<u>927.72</u>	<u>8,475.92</u>
15101430.99 A & E Fees - Soft Costs				5,461.33		
					<u>0.00</u>	<u>5,461.33</u>
15101460 Dwelling Structures				7,400.00		
05/14/13	5175	V	Crystal Lock & Supply		<u>4,787.00</u>	
					<u>4,787.00</u>	<u>12,187.00</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>
15101465 Dwelling Equipment				3,345.00		
					<u>0.00</u>	<u>3,345.00</u>
15101475 Nondwelling Equipment				11,844.07		
					<u>0.00</u>	<u>11,844.07</u>
15101475.99 Nondwelling Equipment-Soft Costs				147.00		

**Manistee Housing Commission
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
15101475.99 Nondwelling Equipment-Soft Costs (cont.)					<u>0.00</u>	<u>147.00</u>
15101485.99 Demolition-Soft Costs				720.00	<u>0.00</u>	<u>720.00</u>
15101600 CFP Funding				161,515.46		
05/31/13	133		501-10 CFP Grant		2,739.00	
05/31/13	134		501-10 CFP Grant		<u>5,714.72</u>	
					<u>8,453.72</u>	<u>169,969.18</u>
15101699 CFP Funding - Contra				(161,515.46)		
05/31/13	133		501-10 CFP Grant		(2,739.00)	
05/31/13	134		501-10 CFP Grant		<u>(5,714.72)</u>	
					<u>(8,453.72)</u>	<u>(169,969.18)</u>
15109800 CFP Cost - Contra				(149,735.46)		
05/14/13	5169		Next IT		(1,615.00)	
05/14/13	5170		Nan McKay & Associates Inc.		(1,124.00)	
05/14/13	5175 V		Crystal Lock & Supply		(4,787.00)	
05/14/13	5177		M.C. Smith Associates & Architectural Group		<u>(927.72)</u>	
					<u>(8,453.72)</u>	<u>(158,189.18)</u>
15111406 Operations				40,000.00	<u>0.00</u>	<u>40,000.00</u>
15111430 A & E Fees				4,750.00	<u>0.00</u>	<u>4,750.00</u>
15111430.01 A & E Fees				0.00		
05/14/13	5177		M.C. Smith Associates & Architectural Group		1,322.28	
					<u>1,322.28</u>	<u>1,322.28</u>
15111460 Dwelling Structures				4,533.32	<u>0.00</u>	<u>4,533.32</u>
15111460.99 Dwelling Structures-Soft Costs				0.00		
05/14/13	5176		Custom Sheet Metal & Heating		2,518.00	
05/14/13	5178		Servpro of Manistee, Ludington & Cadillac		2,325.00	
					<u>4,843.00</u>	<u>4,843.00</u>
15111600 CFP Funding				49,283.32		
05/31/13	135		501-11 CFP Grant		6,165.28	
					<u>6,165.28</u>	<u>55,448.60</u>
15111699 CFP Funding - Contra				(49,283.32)		
05/31/13	135		501-11 CFP Grant		(6,165.28)	
					<u>(6,165.28)</u>	<u>(55,448.60)</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>
15119800 CFP Cost - Contra				(49,283.32)		
05/14/13	5176		Custom Sheet Metal & Heating		(2,518.00)	
05/14/13	5177		M.C. Smith Associates & Architectural Group		(1,322.28)	
05/14/13	5178		Servpro of Manistee, Ludington & Cadillac		(2,325.00)	
					<u>(6,165.28)</u>	<u>(55,448.60)</u>
15121430.99 A & E Fees - Soft Costs				2,061.25		
					<u>0.00</u>	<u>2,061.25</u>
15121600 CFP Funding				2,061.25		
					<u>0.00</u>	<u>2,061.25</u>
15121699 CFP Funding - Contra				(2,061.25)		
					<u>0.00</u>	<u>(2,061.25)</u>
15129800 CFP Cost - Contra				(2,061.25)		
					<u>0.00</u>	<u>(2,061.25)</u>
Current Profit/(Loss)					<u>(12,464.08)</u>	
YTD Profit/(Loss)					<u>(84,769.70)</u>	
Number of Transactions			193			
The General Ledger is in balance						<u>0.00</u>