

**JACKSON HOUSING COMMISSION
JACKSON, MICHIGAN**

The following Resolution was introduced by _____, read in full and considered:

RESOLUTION NO. 2013-27

Pursuant to the Commission's policies, the Credit Card Policy is to facilitate purchases necessary for Commission operation, lodging and travel to authorized Commission functions, and to facilitate other necessary transactions where use of a credit card would expedite the transaction in an efficient manner. The use of credit cards shall in no way contravene the Commission's purchase procedures set forth in its Procurement Policy, but to provide an alternative method to purchase of necessary goods and services. The Commission business card shall have an authorized limit of \$5,000; the Commission hereby adopts the attached Jackson Housing Commission Credit Card Policy effective June 19, 2013.

Supersedure. This Credit Card Policy supersedes all previously established policies on credit cards.

Commissioner _____ **MOVED** adoption of the foregoing Resolution as introduced and read. Commissioner _____ **SUPPORTED** the motion, and, upon roll call the "AYES" and "NAYS" were as follows:

AYES:
NAYS:
ABSTAIN:
ABSENT:

_____ thereupon declared said motion carried and said Resolution adopted.

I hereby certify that the above Resolution was adopted at a Regular Meeting of the Jackson Housing Commission held June 19, 2013

Phillip M. Fracker, PHM
Interim Executive Director

Jackson Housing Commission Credit Card Policy

Purpose

The purpose of this Credit Card Policy is to facilitate purchases necessary for Commission operation, lodging and travel to authorized Commission functions, and to facilitate other necessary transactions where use of a credit card would expedite the transaction in an efficient manner. The use of credit cards shall in no way contravene the Commission's purchase procedures set forth in its Procurement Policy, but to provide an alternative method to purchase of necessary goods and services.

Policy

1. The Executive Director is responsible for the issuance, accounting, monitoring, retrieval and compliance with this Credit Card Policy.
2. The Executive Director only is authorized use of a general business credit card. Vendor specific credit cards such as Lowe's, Meijer's, Menard's, Home Depot, Pipeline Oil Services, and the like, may be issued to the Assistant Director, Program Directors, Administrative Assistant, the Senior Housing Manager, the Maintenance Supervisor, and Maintenance Team Leaders.
3. Credit cards may be used in accordance with the Commission's Procurement Policy for any Commission purchase where the vendor accepts credit card payments.
4. The Commission business card shall have an authorized limit of \$5,000. All other vendor credit cards shall have an authorized limit of \$2,000.
5. The Executive Director shall maintain a list of credit card holders that will include the credit limit of each card, outstanding balances, due dates, purchases, returns or other credits. This listing and activity shall be delegated to the Comptroller and open to the Commission upon request.
6. The Comptroller shall maintain documentation detailing the goods and services purchased by credit card for all transactions. Adequate documentation shall consist of, at a minimum, original sales receipts, credit slips, *etc.*, that reflect goods and services purchased, cost or credit, and dates of purchase or return. At no time shall the Commission approve payment of credit card invoices without proper documentation.
7. Commission credit cards shall not be used for personal transactions including, but not limited to, personal cash advances or other merchant category exclusions such as alcoholic beverages, tobacco products, and the like.
8. Any employee who violates the provisions of the Credit Card Policy shall be subject to disciplinary action up to and including discharge from employment and civil or criminal prosecution.
9. Employees to whom credit cards are issued shall be responsible for their safekeeping. If a credit card is lost or stolen the employee shall notify the

Executive Director or authorized designee immediately, who shall, in turn immediately notify the issuing institution. Credit card holders shall exercise due diligence in securing information from unauthorized persons to prevent fraud or unauthorized charges.

10. All goods purchased shall become the property of, and services derived, from credit card use shall benefit the Jackson Housing Commission.
11. Issued credit cards shall not affect authorized card holders' personal credit. Commission credit cards are Commission liability cards, not personal liability cards. However, as stated in this policy, card holders have responsibility to use Commission credit cards in an appropriate manner.
12. The Executive Director shall review and recommend approval or denial of credit card purchases prior to payment. The balance due on any credit card account shall be paid in full no later than ninety (90) days from the initial statement date.
13. Credit card transactions are hereby authorized for the following methods of acquisition:
 - a. In person: the employee shall present the credit card for purchases of goods and services. The employee shall obtain a receipt for all purchases and credits and submit the receipt to the Comptroller or Administrative Accounts Specialist for processing and reconciliation with the credit card invoice.
 - b. By telephone or mail order: the employee shall provide the vendor with the credit card number, expiration date, and other pertinent data necessary to complete the transaction. The employee shall take necessary precautions to ensure the transaction is valid prior to providing credit card data. The employee shall properly document the transaction with a purchase order or other document and submit this documentation to the Comptroller or Administrative Accounts Specialist for processing and reconciliation with the invoice.
 - c. By Internet: The employee shall take necessary precautions to ensure the transaction is valid prior to providing credit card data. The employee shall properly document the transaction with a purchase order or other document and submit this documentation to the Comptroller or Administrative Accounts Specialist for processing and reconciliation with the invoice.

Leasing and HAP Utilization

CY 13

Month	HAP Funded	Total HAP & URP	HAP Utilization	UML	Avg PUC	% Leased	UMA	Fraud Recovery	Interest Income	Excess/(Deficiency)	NRA Available
Balance Forward											57,628
January	195,834	213,813	109.2%	478	447.31	100.6%	475	1,061	52	(17,979)	40,205
February	207,481	209,642	101.0%	474	442.28	100.0%	475	140	59	(2,161)	38,143
March	207,481	206,704	99.6%	468	441.68	98.5%	475	90	49	777	38,989
April	218,698	205,698	94.0%	462	445.23	97.3%	475	90	38	13,000	52,053
May	193,169	207,056	107.2%	463	447.21	97.5%	475	90	35	(13,887)	38,228
June											
July											
August											
September											
October											
November											
December											
	1,022,663	1,042,913	102.2%	2345	444.74	98.8%	2375	1,471	233	(20,250)	

Jackson Housing Commission
Report of Tenants Accounts Receivable (TARs)
 Public Housing - May 2013
 Project: 001 - Chalet Terrace

A. Basic Identification Data

3. Total Units Available: 128 5. Fiscal Year Beginning: 04/01/2013 6. Report Period Ending Date: 05/31/2013

B. Charges to Tenants

1. No. of Units Occupied by TIP on the Last Day of this Reporting Period: 128 2. Total Charges: 25,163.71 3. Dwelling Rental: 24,294.06 4. Retroactive Rent: -1,121.00 5. Excess Utility: 455.50 6. Additional Charges: 1,535.15

C. Receivables

Tenants in Possession (TIP)

	No. of Accounts Delinquent	Accounts Receivable				Amounts Delinquent
		Dwelling Rental	Retroactive Rent	Excess Utility	Additional Charges	
One Month or Less Delinquent	14	-26.40	0.00	26.50	861.74	861.84
Over One Month Delinquent	46	2,638.34	645.00	415.33	5,269.51	8,968.18
Total for TIP	60					9,830.02
Vacated TAR	2					442.95
Total	62					10,272.97

D. TARs

Tenants Accounts Receivable	No. of Accounts	Balances
Under Formal Repayment Agreement	21	4,718.90
Under Formal Repayment Agreement with Payments Up-to-Date	21	4,718.90
Excluding Amounts Covered by Formal Up-to-Date Repayment Agreements	39	5,111.12

E. Percentage Analysis

Tenants in Possession (TIP) Accounts Receivable	Current Reporting Period (end date)	Prior FY (one year to date)	Previous FY (two years to date)
	05/31/2013	05/31/2012	05/31/2011
1. Percent of Accounts Delinquent to No. of Tenants In Possession	47	38	59
5. Percent of Amount Delinquent (excluding amounts covered by formal up-to-date repayment agreement) to Total Charges	20	26	34

F. Collection Losses

1. Amount Charged to Loss this Period	426.15
2. Amount Charged to Loss this Year to Date	1,003.13

Report of Tenants Accounts Receivable (TARs)

Public Housing - May 2013

Project: 002 - Reed Manor

A. Basic Identification Data

3. Total Units Available: 292 5. Fiscal Year Beginning: 04/01/2013 6. Report Period Ending Date: 05/31/2013

B. Charges to Tenants

1. No. of Units Occupied by TIP on the Last Day of this Reporting Period: 290 2. Total Charges: 52,994.45 3. Dwelling Rental: 49,398.25 4. Retroactive Rent: 2,071.25 5. Excess Utility: 7.00 6. Additional Charges: 1,517.95

C. Receivables

Tenants in Possession (TIP)	No. of Accounts Delinquent	Accounts Receivable				Amounts Delinquent
		Dwelling Rental	Retroactive Rent	Excess Utility	Additional Charges	
One Month or Less Delinquent	17	295.70	2,429.00	0.00	451.50	3,176.20
Over One Month Delinquent	37	1,458.16	408.25	1.00	3,295.24	5,162.65
Total for TIP	54					8,338.85
Vacated TAR	11					4,367.74
Total	65					12,706.59

D. TARs

Tenants Accounts Receivable	No. of Accounts	Balances
Under Formal Repayment Agreement	14	2,080.66
Under Formal Repayment Agreement with Payments Up-to-Date	14	2,080.66
Excluding Amounts Covered by Formal Up-to-Date Repayment Agreements	40	6,258.19

E. Percentage Analysis

Tenants in Possession (TIP) Accounts Receivable	Current Reporting Period (end date)	Prior FY (one year to date)	Previous FY (two years to date)
	05/31/2013	05/31/2012	05/31/2011
1. Percent of Accounts Delinquent to No. of Tenants In Possession	19	15	22
5. Percent of Amount Delinquent (excluding amounts covered by formal up-to-date repayment agreement) to Total Charges	12	7	10

F. Collection Losses

1. Amount Charged to Loss this Period	3,531.62
2. Amount Charged to Loss this Year to Date	6,210.67

Jackson Housing Commission
Report of Tenants Accounts Receivable (TARs)
 Public Housing - May 2013
 Project: 003 - Shahan-Blackstone

A. Basic Identification Data

3. Total Units Available: 120 5. Fiscal Year Beginning: 04/01/2013 6. Report Period Ending Date: 05/31/2013

B. Charges to Tenants

1. No. of Units Occupied by TIP on the Last Day of this Reporting Period: 119 2. Total Charges: 11,884.05 3. Dwelling Rental: 10,644.30 4. Retroactive Rent: 322.00 5. Excess Utility: 0.00 6. Additional Charges: 917.75

C. Receivables

Tenants in Possession (TIP)

	No. of Accounts Delinquent	Accounts Receivable				Amounts Delinquent
		Dwelling Rental	Retroactive Rent	Excess Utility	Additional Charges	
One Month or Less Delinquent	9	245.00	0.00	0.00	117.43	362.43
Over One Month Delinquent	26	34.00	199.00	0.00	3,865.59	4,098.59
Total for TIP	35					4,461.02
Vacated TAR	4					831.88
Total	39					5,292.90

D. TARs

Tenants Accounts Receivable	No. of Accounts	Balances
Under Formal Repayment Agreement	14	3,468.71
Under Formal Repayment Agreement with Payments Up-to-Date	14	3,468.71
Excluding Amounts Covered by Formal Up-to-Date Repayment Agreements	21	992.31

E. Percentage Analysis

Tenants in Possession (TIP) Accounts Receivable	Current Reporting Period (end date)	Prior FY (one year to date)	Previous FY (two years to date)
	05/31/2013	05/31/2012	05/31/2011
1. Percent of Accounts Delinquent to No. of Tenants In Possession	29	30	31
5. Percent of Amount Delinquent (excluding amounts covered by formal up-to-date repayment agreement) to Total Charges	8	24	34

F. Collection Losses

1. Amount Charged to Loss this Period 0.00
 2. Amount Charged to Loss this Year to Date 519.50

Report of Tenants Accounts Receivable (TARs)

Public Housing - May 2013

Project: ALL - Summary

A. Basic Identification Data

3. Total Units Available: 540 5. Fiscal Year Beginning: 04/01/2013 6. Report Period Ending Date: 05/31/2013

B. Charges to Tenants

1. No. of Units Occupied by TIP on the Last Day of this Reporting Period: 537 2. Total Charges: 90,042.21 3. Dwelling Rental: 84,336.61 4. Retroactive Rent: 1,272.25 5. Excess Utility: 462.50 6. Additional Charges: 3,970.85

C. Receivables

Tenants in Possession (TIP)

	No. of Accounts Delinquent	Accounts Receivable				Amounts Delinquent
		Dwelling Rental	Retroactive Rent	Excess Utility	Additional Charges	
One Month or Less Delinquent	40	514.30	2,429.00	26.50	1,430.67	4,400.47
Over One Month Delinquent	109	4,130.50	1,252.25	416.33	12,430.34	18,229.42
Total for TIP	149					22,629.89
Vacated TAR	17					5,642.57
Total	166					28,272.46

D. TARs

Tenants Accounts Receivable	No. of Accounts	Balances
Under Formal Repayment Agreement	49	10,268.27
Under Formal Repayment Agreement with Payments Up-to-Date	49	10,268.27
Excluding Amounts Covered by Formal Up-to-Date Repayment Agreements	100	12,361.62

E. Percentage Analysis

Tenants in Possession (TIP) Accounts Receivable	Current Reporting Period (end date)	Prior FY (one year to date)	Previous FY (two years to date)
	05/31/2013	05/31/2012	05/31/2011
1. Percent of Accounts Delinquent to No. of Tenants In Possession	28	24	33
5. Percent of Amount Delinquent (excluding amounts covered by formal up-to-date repayment agreement) to Total Charges	14	15	21

F. Collection Losses

1. Amount Charged to Loss this Period 3,957.77
 2. Amount Charged to Loss this Year to Date 7,733.30

Jackson Housing Commission

Consolidated TARS Report

May, 2013

Category	Chalet		Reed		Shahan		Totals	
	Terrace		Manor		Blackstone			
Total Rents	126		292		122		540	
Rents Collected	123	98%	286	98%	119	98%	528	98%
Vacant Units	0	0%	2	1%	1	1%	3	1%
Notices to Vacate	1		4		2		7	
14 Day Notices	32		32		13		77	
Court Filings	2		2		0		4	

Move-Outs Report

May, 2013

Account Number	Address	Reason
	<i>Chalet Terrace</i>	
	<i>Reed Manor</i>	
P-002-3232-05	301 Steward Ave. B-1	Deceased
P-002-3333-08	301 Steward Ave. G-8	Evicted
	<i>Shahan</i>	
P-003-6561-10	318 Moorman Dr.	Voluntary

PHAS - Vacant Unit Turnaround Time

Public Housing

for Units Re-Occupied between: 05/01/2013 and 05/31/2013

Exempt Days

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	Down Time	Other		
													Make Ready	Lease Up	
001-7647	1415 Merriman		04/05/2013	04/05/2013	0	04/29/2013	24	05/03/2013	3	27	0	0	0	0	
002-4456	315 Steward Avenue	I-43	04/11/2013	04/15/2013	3	04/30/2013	16	05/01/2013	0	19	0	0	0	0	
001-7648	903 Chittock		04/12/2013	04/12/2013	0	05/07/2013	25	05/09/2013	1	26	0	0	0	0	
002-4495	315 Steward Avenue	I-82	04/15/2013	04/15/2013	0	05/02/2013	17	05/03/2013	0	17	0	0	0	0	
002-4444	315 Steward Avenue	I-31	04/19/2013	04/22/2013	2	05/03/2013	11	05/03/2013	0	13	0	0	0	0	
002-2209	428 Wildwood Ave	A-9	04/29/2013	04/29/2013	0	05/14/2013	15	05/15/2013	0	15	0	0	0	0	
003-5530	218 Janke Street		04/30/2013	04/30/2013	0	05/03/2013	2	05/03/2013	0	2	0	0	0	0	
002-3333	301 Steward Avenue	G-8	05/02/2013	05/02/2013	0	05/17/2013	14	05/17/2013	0	14	0	0	0	0	
003-6561	318 Moorman Drive		05/04/2013	05/07/2013	2	05/10/2013	3	05/10/2013	0	5	0	0	0	0	
002-4470	315 Steward Avenue	I-57	05/14/2013	05/16/2013	1	05/21/2013	6	05/22/2013	0	7	0	0	0	0	
002-3232	301 Steward Ave	B-9	05/16/2013	05/16/2013	0	05/28/2013	12	05/31/2013	2	14	0	0	0	0	
003-6564	321 Moorman Drive		05/28/2013	05/28/2013	0	05/31/2013	2	05/31/2013	0	2	0	0	0	0	
Total Units:										12	147	6	161	0	0

PHAS - Vacant Unit Turnaround Time

Public Housing

for Units Re-Occupied between: 05/01/2013 and 05/31/2013

Element # - Description

V12400 - Total number of turnaround days:	161
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:	12
V12800 - Average number of days units were in down time:	0.67
V12900 - Average number of days units were in make-ready:	12.25
V13000 - Average number of days units were in lease-up:	0.50
V13100 - Average unit turnaround days:	13.42

Jackson Housing Authority
Variance Explanations
May 2013 Financials

CHALET TERRACE

This AMP had a loss of \$8,862 for the month of May. The contributing factors to the loss for this month are as follows:

- There were two months (Apr and May) of electricity payments processed that exceeded budget by \$5,392
- There were two months(Apr and May) of gas payments processed that exceeded budget by \$10,556
- This month three payrolls were processed exceeding the budget by \$5,777

REED MANOR

This AMP had a loss of \$19,425 for the month of May. The contributing factors to the loss for this month are as follows:

- There were two months (Apr and May) of electricity payments processed that exceeded budget by \$10,843
- There were two months(Apr and May) of gas payments processed that exceeded budget by \$8,884
- This month three payrolls were processed exceeding the budget by \$12,679

SHAHAN BLACKSTON

This AMP had a loss of \$2,311 for the month of May. The contributing factors to the loss for this month are as follows:

- This month three payrolls were processed exceeding the budget by \$5,450

SECTION 8

This AMP had a loss of \$19,224 for the month of May. The contributing factors to the loss for this month are as follows:

- This month three payrolls were processed Administrative Salaries cost absorbed 27% of income received
- This month three payrolls were processed Employee Benefits cost absorbed 30% of income received

COCC

The COCC had a loss of \$8,490 for the month of May. The contributing factors to the loss for this month are as follows:

- This month three payrolls were processed exceeding the budget by \$15,006

Jackson Housing Commission

Chalet Terrace

Income Statement
Month Ending May 31, 2013

	Monthly Totals	Monthly Budget	Monthly Budget Variance Fav (Unfav)	Year To Date Actual	Year To Date Budget	YTD Budget Variance Fav (Unfav)
Income						
Dwelling Rent	21,666	22,456	(790)	44,566	44,911	(345)
Operating Subsidy	49,419	42,925	6,494	87,037	85,850	1,187
Other Income	3,579	1,250	2,329	5,430	2,500	2,930
Operating Income	74,664	66,631	8,033	137,032	133,261	3,771
Operating Expense						
Administrative Expense						
Administrative Salaries	3,416	8,138	4,721	5,096	16,275	11,179
Employee Benefits- Admin	5,167	3,751	(1,416)	9,100	7,503	(1,597)
Administrative Expense	3,152	792	(2,361)	5,657	1,583	(4,073)
Audit Fees	-	188	188	-	375	375
Bookkeeping Fees	542	542	(0)	1,084	1,083	(0)
City Administrative Fees	-	833	833	-	1,667	1,667
Legal Expense	467	250	(217)	642	500	(142)
Management Fees	9,525	9,525	-	19,050	19,050	-
Office Supplies	1,004	329	(674)	1,690	658	(1,031)
Retirees Health Insurance	2,528	2,101	(427)	5,296	4,202	(1,094)
Staff Training	-	658	658	-	1,317	1,317
Telecommunications	-	642	642	-	1,283	1,283
Total Administrative Expense	25,801	27,748	1,947	47,614	55,496	7,882
Maintenance Expense						
Maintenance Salaries	9,706	6,525	(3,180)	16,701	13,051	(3,650)
Employee Benefits - Maintenance	9,417	3,514	(5,902)	17,660	7,029	(10,631)
Maintenance Contracts	7,349	4,583	(2,766)	13,965	9,167	(4,799)
Maintenance Materials	324	3,333	3,009	3,050	6,667	3,616
Security Contracts	-	375	375	-	750	750
Total Maintenance Expense	26,796	18,332	(8,465)	51,376	36,663	(14,713)
Tenant Services						
Tenant Services Participation	-	-	-	-	-	-
Contract Costs	-	1,667	1,667	-	3,333	3,333
Lifestart Grant	-	-	-	-	-	-
Total Tenant Services	-	1,667	1,667	-	3,333	3,333
Utilities & General Expenses						
Electric	11,225	5,833	(5,392)	15,704	11,667	(4,037)
Gas	14,223	3,667	(10,556)	22,380	7,333	(15,047)
Insurance	4,439	1,833	(2,606)	8,916	3,667	(5,249)
Payments in Lieu of Taxes	1,042	1,192	150	2,083	2,383	300
Water & Sewer - Chalet Terrace	-	4,167	4,167	1,070	8,333	7,263
Total Utilities	30,929	16,692	(14,237)	50,153	33,383	(16,770)
TOTAL Operating Expense	83,526	64,438	(19,088)	149,143	128,876	(20,267)
NET INCOME (LOSS)	(8,862)	2,193	(11,055)	(12,111)	4,385	(16,496)

Jackson Housing Commission

Reed Manor

Income Statement
Month Ending May 31, 2013

	Monthly Totals	Monthly Budget	Monthly Budget Variance Fav (Unfav)	Year To Date Actual	Year To Date Budget	YTD Budget Variance Fav (Unfav)
Income						
Dwelling Rent	50,488	44,458	6,029	101,295	88,917	12,378
Operating Subsidy	64,099	43,750	20,349	123,819	87,500	36,319
Other Income	3,636	2,833	803	5,944	5,667	277
Operating Income	118,223	91,042	27,181	231,057	182,083	48,974
Operating Expense						
Administrative Expense						
Administrative Salaries	5,258	4,951	(307)	8,498	9,901	1,403
Employee Benefits- Admin	8,451	2,444	(6,006)	15,197	4,888	(10,309)
Administrative Expense	2,240	417	(1,823)	3,639	833	(2,805)
Audit Fees	-	192	192	-	383	383
Bookkeeping Fees	542	542	-	1,084	1,084	-
City Administrative Fees	-	833	833	-	1,667	1,667
Legal Expense	924	417	(507)	984	833	(151)
Management Fees	22,125	22,125	-	44,250	44,250	-
Office Supplies	5,256	558	(4,697)	7,048	1,117	(5,931)
Retirees Health Insurance	-	347	347	-	693	693
Staff Training	-	458	458	-	917	917
Telecommunications	-	625	625	-	1,250	1,250
Total Administrative Expense	44,795	33,909	(10,886)	80,700	67,817	(12,883)
Maintenance Expense						
Maintenance Salaries	14,755	14,672	(83)	25,298	29,344	4,046
Employee Benefits - Maintenance	12,553	6,271	(6,282)	23,701	12,542	(11,159)
Maintenance Contracts	14,491	3,750	(10,741)	23,979	7,500	(16,479)
Maintenance Materials	83	3,333	3,251	7,746	6,667	(1,080)
Security Contracts	3,626	375	(3,251)	7,548	750	(6,798)
Total Maintenance Expense	45,508	28,401	(17,106)	88,273	56,803	(31,470)
Tenant Services						
Tenant Services Participation	-	-	-	-	-	-
Contract Costs	-	1,250	1,250	-	2,500	2,500
Lifestart Grant	-	-	-	-	-	-
Total Tenant Services	-	1,250	1,250	-	2,500	2,500
Utilities & General Expenses						
Electric	24,177	13,333	(10,843)	35,668	26,667	(9,001)
Gas	12,634	3,750	(8,884)	20,519	7,500	(13,019)
Insurance	4,668	1,833	(2,835)	10,798	3,667	(7,131)
Payments in Lieu of Taxes	2,192	2,429	237	4,383	4,858	475
Water & Sewer - Chalet Terrace	3,675	4,750	1,075	7,880	5,500	1,620
Total Utilities	47,345	26,096	(21,249)	79,248	52,192	(27,057)
TOTAL Operating Expense	137,647	89,656	(47,992)	248,221	179,312	(68,909)
NET INCOME (LOSS)	(19,425)	1,386	(20,811)	(17,163)	2,772	(19,935)

Jackson Housing Commission

Shahan Blackstone

Income Statement
Month Ending May 31, 2013

	Monthly Totals	Monthly Budget	Monthly Budget Variance Fav (Unfav)	Year To Date Actual	Year To Date Budget	YTD Budget Variance Fav (Unfav)
Income						
Dwelling Rent	10,808	9,296	1,513	20,207	18,592	1,616
Operating Subsidy	44,550	37,917	6,633	73,877	75,833	(1,956)
Other Income	2,581	1,333	1,247	2,581	2,667	(86)
Operating Income	57,939	48,546	9,394	96,665	97,092	(426)
Operating Expense						
Administrative Expense						
Administrative Salaries	2,679	5,584	2,906	4,559	11,169	6,610
Employee Benefits- Admin	4,473	3,613	(860)	7,853	7,226	(627)
Administrative Expense	1,212	750	(462)	2,266	1,500	(766)
Audit Fees	-	167	167	-	333	333
Bookkeeping Fees	542	542	(0)	1,084	1,083	(1)
City Administrative Fees	-	-	-	-	-	-
Legal Expense	463	83	(379)	503	167	(336)
Management Fees	9,167	9,167	(0)	18,334	18,333	(0)
Office Supplies	612	517	(96)	1,095	1,033	(61)
Retirees Health Insurance	392	1,463	1,071	784	2,926	2,142
Staff Training	-	83	83	-	167	167
Telecommunications	-	625	625	-	1,250	1,250
Total Administrative Expense	19,540	22,594	3,054	36,478	45,188	8,710
Maintenance Expense						
Maintenance Salaries	9,223	6,468	(2,754)	15,127	12,937	(2,190)
Employee Benefits - Maintenance	8,241	3,500	(4,741)	16,045	6,999	(9,046)
Maintenance Contracts	4,949	2,500	(2,449)	6,936	5,000	(1,936)
Maintenance Materials	1,329	2,500	1,171	2,399	5,000	2,601
Security Contracts	-	375	375	-	750	750
Total Maintenance Expense	23,741	15,343	(8,398)	40,508	30,686	(9,821)
Tenant Services						
Tenant Services Participation	-	-	-	-	-	-
Contract Costs	-	833	833	-	1,667	1,667
Lifestart Grant	-	-	-	-	-	-
Total Tenant Services	-	833	833	-	1,667	1,667
Utilities & General Expenses						
Electric	659	333	(325)	1,855	667	(1,188)
Gas	1	167	165	414	333	(81)
Insurance	4,411	1,833	(2,578)	8,878	3,667	(5,211)
Payments in Lieu of Taxes	892	963	71	1,783	1,925	142
Water & Sewer - Chalet Terrace	11,007	4,000	(7,007)	11,290	8,000	(3,290)
Total Utilities	16,969	7,296	(9,673)	24,220	14,592	(9,628)
TOTAL Operating Expense	60,250	46,066	(14,184)	101,205	92,132	(9,073)
NET INCOME (LOSS)	(2,311)	2,480	(4,791)	(4,540)	4,960	(9,499)

Jackson Housing Commission

Central Office (COCC)

Income Statement
Month Ending May 31, 2013

	Monthly Totals	Monthly Budget	Monthly Budget Variance Fav (Unfav)	Year To Date Actual	Year To Date Budget	YTD Budget Variance Fav (Unfav)
Income						
Management Fee	43,817	43,817	0	87,634	87,633	1
Interest Income	1	-	1	71	-	71
Other Income	996	833	163	2,071	1,667	405
Operating Income	44,814	44,650	164	89,776	89,300	476
Operating Expense						
Administrative Expense						
Administrative Salaries	19,842	20,590	748	33,417	41,180	7,763
Employee Benefits- Admin	22,967	7,213	(15,754)	42,484	14,425	(28,059)
Accounting Fees	-	2,350	2,350	2,375	4,700	2,325
Administrative Expense	1,090	250	(840)	2,154	500	(1,654)
Audit Fees	-	333	333	-	667	667
Insurance	3,032	417	(2,615)	6,107	833	(5,274)
Legal Expense	2,308	500	(1,808)	2,308	1,000	(1,308)
Membership and Dues	-	125	125	-	250	250
Office Supplies	2,161	250	(1,911)	2,827	500	(2,327)
Postage	-	100	100	-	200	200
Staff Travel	178	250	73	812	500	(312)
Sundry	1,727	417	(1,311)	1,727	833	(894)
Telecommunications	-	417	417	-	833	833
Total Administrative Expense	53,304	33,211	(20,093)	94,212	66,422	(27,790)
TOTAL Operating Expense	53,304	33,211	(20,093)	94,212	66,422	(27,790)
NET INCOME (LOSS)	(8,490)	11,439	(19,929)	(4,436)	22,878	(27,314)

Jackson Housing Commission

Section 8 Voucher Program

Income Statement

Month Ending May 31, 2013

	<u>Monthly Totals</u>	<u>Percentage Of Total</u>	<u>YTD Total</u>	<u>YTD Percentage Of Total</u>
Income				
Housing Assistance Revenue	193,169	91%	411,867	92%
Administrative Fees	18,088	9%	35,595	8%
Port-In HAP	110	0%	620	0%
Port-In Admin	80	0%	160	0%
Fraud Recovery	90	0%	180	0%
Interest Income	35	0%	73	0%
Other Income	-	0%	-	0%
Operating Income	<u>211,572</u>	<u>100%</u>	<u>448,495</u>	<u>100%</u>
Operating Expense				
Administrative Expense				
Administrative Salaries	6,582	27%	10,422	23%
Employee Benefits - Admin	7,120	30%	13,196	29%
Audit Fees	-	0%	-	0%
Certification Training	-	0%	-	0%
Inspection Expense	2,000	8%	5,084	11%
Insurance	2,720	11%	5,608	12%
Legal	-	0%	-	0%
Management Fee	3,000	13%	7,500	16%
Office Supplies	1,131	5%	1,362	3%
Postage	-	0%	-	0%
Staff Travel	-	0%	-	0%
Sundry	1,407	6%	2,404	5%
Telecommunications	-	0%	-	0%
Total Administrative Expense	<u>23,960</u>	<u>100%</u>	<u>45,575</u>	<u>100%</u>
General Expense				
Housing Assisted Payments	206,836	100%	412,350	100%
Total General Expense	<u>206,836</u>	<u>100%</u>	<u>412,350</u>	<u>100%</u>
TOTAL Operating Expense	<u>230,796</u>	<u>109%</u>	<u>457,925</u>	<u>99%</u>
NET INCOME (LOSS)	<u>(19,224)</u>	<u>-9%</u>	<u>(9,430)</u>	<u>1%</u>

Jackson Housing Commission

Balance Sheet
Public Housing
Month Ending May 31, 2013

ASSETS

Current Assets

Cash

Cash - General Fund	\$	185,821
General Fund Savings	\$	384,815
CNB Checking	\$	31,527
Petty Cash	\$	1,762

Total Cash \$ 603,924

Other Current Assets

Investments - Wells Fargo	\$	30,517
Investments - Oppenheimer	\$	45,249

Total Other Current Assets \$ 75,766

Accounts Receivable

Tenants	\$	12,902
Allowance For Bad Debts - Tenants	\$	(1,273)
Accounts Receivable - Section 8	\$	23,960

Total Accounts Receivable \$ 35,589

Prepaid Assets

Prepaid Insurance	\$	36,741
Prepaid Maintenance	\$	11,231

Total Prepaid Assets \$ 47,972

Total Current Assets \$ 763,252

Fixed Assets

Land, Structure & Equipment	\$	9,107,030
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Total Fixed Assets \$ 9,107,030

Total Fixed Assets \$ 9,107,030

TOTAL ASSETS \$ 9,870,281

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Performance Deposits	\$	1,075
Security Deposits	\$	86,510

Total Current Liabilities \$ 87,585

Accrued Liabilities

Compensated Absences	\$	12,329
Payments in Lieu Of Tax	\$	91,955
OPEB Liability	\$	147,560
Deferred Revenue- Comcast Contract	\$	39,615

Total Accrued Liabilities \$ 291,459

Fixed Liabilities

Compensated Absences - Noncurrent	\$	28,769
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Total Fixed Liabilities \$ 28,769

Equity

Net Assets	\$	8,936,560
Retained Earnings	\$	525,908

Total Equity \$ 9,462,468

TOTAL LIABILITIES & EQUITY \$ 9,870,281

Jackson Housing Commission

Section 8 Voucher Program

Balance Sheet

Month Ending May 31, 2013

ASSETS

Current Assets

Cash

Cash - General Fund \$ 70,689

Total Cash

\$ 70,689

Other Current Assets

Investments - Citizens \$ 160,537

Prepaid Assets

Prepaid Insurance \$ -

Total Other Current Assets

\$ 160,537

Total Current Assets

Fixed Assets

Furniture and Fixtures \$ 148,430

Total Fixed Assets

\$ 148,430

TOTAL ASSETS

\$ 379,657

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable \$ 23,960

Total Current Liabilities

\$ 23,960

Equity

Invested in Capital Assets \$ 148,430

Restricted Net Assets \$ 110,095

Unrestricted Net Assets \$ 97,171

Total Equity

\$ 355,696

TOTAL LIABILITIES & EQUITY

\$ 379,657

MAINTENANCE AFTER HOURS/EMERGENCY RESPONSE REPORT

MAY, 2013

DATE COMPLETE	DV/PJ	ACTIVITY	TENANT	STAFF
05/05	08:30a-09:30a	SBN Water leak	C. Abston	Cram
05/05	10:15a-10:20a	RM Lockout	K. Crenshaw	Walker
05/05	12:30p-01:30p	SBN Stove leaking gas, can't find leak turned off (stove)	T. Howard	Cram
05/11	03:15p-03:30p	CT Clogged toilet	B. Squires	Spang
05/11	05:00p-05:30p	RM Lockout	M. Porter	Spang
05/11	06:00p-06:30p	RM Lockout	B. Boone	Spang
05/12	04:30p-05:00p	CT No heat	K. Woods	Spang
05/12	07:45p-08:30p	SBN Oven would not shut off	D. Selby	Spang
05/14	07:15p-07:30p	CT Alarm going off	Office	Spang
05/15	04:30p-05:00p	RM Alarm going off	Maint garage	Spang
05/15	05:15p-05:45p	RM Alarm going off again	Maint garage	Spang
05/17	05:32p-05:51p	RM Lockout	J. Ausborn	Walker
05/19	01:45p-02:30p	SBN Leak under kit sink	C. Jayne	Jackman
05/19	05:45p-06:15p	SBN Outside garden hose leaking	C. Edwards	Jackman
05/22	06:50p-07:00p	RM Lockout	M. Williams	Walker
05/24	05:45p-06:15p	CT Alarm not set	Office	Arnold
05/24	08:30p-09:00p	RM Leak in bathroom ceiling	C. Hoover	Jackman
05/25	01:00a-02:30a	RM Broken window, boarded window	A. Bilal	Arnold
05/25	12:18p-12:38p	RM Lockout	C. Jackson	Walker
05/25	12:40p-01:15p	RM Call from Walker, door won't open with master key	C. Jackson	Arnold
05/25	02:20p-02:25p	RM Lockout	K. Crenshaw	Walker
05/25	08:45p-09:30p	CT No hot water	G. DeWitt	Arnold
05/26	08:50a-08:55a	RM Lockout	K. Crenshaw	Walker
05/26	09:30p-09:38p	RM Lockout	M. Williams	Walker
05/27	03:00p-05:00p	RM Toilet won't flush, water back up, tenant broke fill valve/flapper	S. Hutchinson	Arnold

Utility Cost and Consumption Report

Chalet Terrace (AMP 1)

MONTH	ELECTRICITY KW HOURS CONSUMP	NET BILL	GAS MCF CONSUMP	NET BILL	WATER CCF CONSUMP	WATER BILL	SEWER BILL	TOTAL WATER BILL	TOTAL MONTHLY UTILITY 2012
Jan-13	59,409	\$ 6,294.37	1,303.80	\$ 9,551.06				\$ -	\$ 15,845.43
Jan-12	55,760	\$ 6,061.65	1,031.30	\$ 9,100.71				\$ -	\$ 15,162.36
Feb-13	53,055	\$ 5,806.43	1,066.60	\$ 7,920.98	1,883	\$ 6,695.97	\$ 4,088.20	\$ 10,784.17	\$ 24,511.58
Feb-12	55,561	\$ 5,868.09	1,130.60	\$ 9,951.85	1,593	\$ 5,648.12	\$ 3,575.96	\$ 9,224.08	\$ 25,044.02
Mar-13	41,806	\$ 4,478.49	1,111.20	\$ 8,157.34	Storm fee	\$ 60.00		\$ 60.00	\$ 12,695.83
Mar-12	52,157	\$ 5,531.50	1,056.40	\$ 9,327.00	212	\$ 652.60	\$ 423.74	\$ 1,076.34	\$ 15,934.84
Apr-13	51,257	\$ 5,761.21	1,053.80	\$ 9,044.24				\$ -	\$ 14,805.45
Apr-12	48,873	\$ 5,245.13	575.50	\$ 4,328.48				\$ -	\$ 9,573.61
May-13	46,660	\$ 5,463.87	580.00	\$ 5,178.56				\$ -	\$ 10,642.43
May-12	41,692	\$ 4,623.97	489.60	\$ 3,682.36				\$ -	\$ 8,306.33
Jun-13								\$ -	\$ -
Jun-12								\$ -	\$ -
Jul-13								\$ -	\$ -
Jul-12								\$ -	\$ -
Aug-13								\$ -	\$ -
Aug-12								\$ -	\$ -
Sep-13								\$ -	\$ -
Sep-12								\$ -	\$ -
Oct-13								\$ -	\$ -
Oct-12								\$ -	\$ -
Nov-13								\$ -	\$ -
Nov-12								\$ -	\$ -
Dec-13								\$ -	\$ -
Dec-12								\$ -	\$ -
2013	252,187.00	\$ 27,804.37	5,115.40	\$ 39,852.18	1,883.00	6,755.97	4,088.20	\$ 10,844.17	\$ 78,500.72
2012	254,043.00	\$ 27,330.34	4,283.40	\$ 36,390.40	1,805.00	6,300.72	3,999.70	\$ 10,300.42	\$ 74,021.16

Utility Cost and Consumption Report

Reed Manor (AMP 2)

MONTH	ELECTRICITY		GAS		NET		WATER		WATER		SEWER		TOTAL		TOTAL				
	KW HOURS	CONSUMP	NET	BILL	MCF	CONSUMP	NET	BILL	CCF	CONSUMP	WATER	BILL	WATER	BILL	WATER	BILL	TOTAL	MONTHLY	UTILITY 2012
Jan-13	123,360	\$	12,846.49	\$	934.6	\$	6,785.05	\$	1,461	\$	2,988.19	\$	1,884.75	\$	4,872.94	\$	24,504.48		
Jan-12	128,240	\$	13,134.58	\$	921.7	\$	8,124.17	\$	1,164	\$	3,084.13	\$	1,990.65	\$	5,074.78	\$	26,333.53		
Feb-13	121,560	\$	12,706.02	\$	1,135.3	\$	8,372.26	\$	835	\$	2,278.50	\$	1,926.75	\$	4,205.25	\$	25,283.53		
Feb-12	104,040	\$	11,205.88	\$	978.5	\$	8,605.97	\$	979	\$	2,473.29	\$	1,644.83	\$	4,118.12	\$	23,929.97		
Mar-13	107,320	\$	11,491.28	\$	1,076.8	\$	7,885.59	\$	771	\$	2,241.60	\$	1,432.99	\$	3,674.59	\$	23,051.46		
Mar-12	114,160	\$	11,669.51	\$	871.0	\$	7,679.57	\$	987	\$	2,585.93	\$	1,663.90	\$	4,249.83	\$	23,598.91		
Apr-13	120,240	\$	12,866.37	\$	866.1	\$	7,442.63	\$									20,309.00		
Apr-12	95,920	\$	10,220.10	\$	477.2	\$	3,567.85	\$									13,787.95		
May-13	97,760	\$	11,310.19	\$	570.7	\$	5,191.14	\$									16,501.33		
May-12	90,720	\$	9,757.22	\$	446.2	\$	3,340.64	\$									13,097.86		
Jun-13																			
Jun-12																			
Jul-13																			
Jul-12																			
Aug-13																			
Aug-12																			
Sep-13																			
Sep-12																			
Oct-13																			
Oct-12																			
Nov-13																			
Nov-12																			
Dec-13																			
Dec-12																			
2013	570,240	\$	61,220.35	\$	4,583.50	\$	35,676.67	\$	3,067.00	\$	7,508.29	\$	5,244.49	\$	12,752.78	\$	109,649.80		
2012	533,080	\$	55,987.29	\$	3,694.60	\$	31,318.20	\$	3,130	\$	8,143.35	\$	5,299.38	\$	13,442.73	\$	100,748.22		

Utility Cost and Consumption Report

Shahan-Blackstone North Apartments (AMP 3)

MONTH	ELECTRICITY KW HOURS CONSUMP	NET BILL	GAS MCF CONSUMP	NET BILL	WATER CCF CONSUMP	WATER BILL	SEWER BILL	TOTAL WATER BILL	TOTAL MONTHLY UTILITY 2012
Jan-13	2,574	\$ 381.06	62.1	\$ 522.34	2,327	\$ 7,746.23	\$ 4,638.86	\$ 12,385.09	\$ 13,288.49
Jan-12	2,349	\$ 344.18	53.4	\$ 497.29	3,043	\$ 9,175.46	\$ 5,563.52	\$ 14,738.98	\$ 15,580.45
Feb-13	4,896	\$ 630.55	57.4	\$ 462.59	Storm Fee	\$ 283.10		\$ 283.10	\$ 1,376.24
Feb-12	1,967	\$ 347.46	43.9	\$ 510.52	Storm Fee	\$ 305.75		\$ 305.75	\$ 1,163.73
Mar-13	9,930	\$ 1,196.19	56.6	\$ 412.97				\$ -	\$ 1,609.16
Mar-12	1,937	\$ 293.79	39.9	\$ 388.30				\$ -	\$ 682.09
Apr-13	990	\$ 169.23	49.3	\$ 426.35	2,092	\$ 7,056.53	\$ 3,950.17	\$ 11,006.70	\$ 11,602.28
Apr-12	1,928	\$ 310.76	22.5	\$ 197.32	2,357	\$ 7,573.62	\$ 4,617.12	\$ 12,190.74	\$ 12,698.82
May-13	3	\$ 0.63	0.1	\$ 1.18				\$ -	\$ 1.81
May-12	1,267	\$ 253.93	9.0	\$ 147.79				\$ -	\$ 401.72
Jun-13								\$ -	\$ -
Jun-12								\$ -	\$ -
Jul-13								\$ -	\$ -
Jul-12								\$ -	\$ -
Aug-13								\$ -	\$ -
Aug-12								\$ -	\$ -
Sep-13								\$ -	\$ -
Sep-12								\$ -	\$ -
Oct-13								\$ -	\$ -
Oct-12								\$ -	\$ -
Nov-13								\$ -	\$ -
Nov-12								\$ -	\$ -
Dec-13								\$ -	\$ -
Dec-12								\$ -	\$ -
2013	18,393	\$ 2,377.66	225.50	\$ 1,825.43	4,419	15,085.86	\$ 8,589.03	\$ 23,674.89	\$ 27,877.98
2012	9,448	\$ 1,550.12	168.70	\$ 1,741.22	5,400	17,054.83	\$ 10,180.64	\$ 27,235.47	\$ 30,526.81

Utility Cost and Consumption Report

All Amps

MONTH	ELECTRICITY		GAS		WATER		SEWER		NET		TOTAL	
	KW HOURS CONSUMP	NET BILL	MCF CONSUMP	GAS CONSUMP	NET BILL	WATER CCF CONSUMP	WATER BILL	SEWER BILL	WATER BILL	NET WATER BILL	MONTHLY UTILITY 2012	
Jan-13	185,343	\$ 19,521.92	2,301	2,301	\$ 16,858.45	3,788	\$ 10,734.42	\$ 6,523.61	\$ 17,258.03	\$ 53,638.40		
Jan-12	186,349	\$ 19,540.41	2,006	2,006	\$ 17,722.17	4,207	\$ 12,259.59	\$ 7,554.17	\$ 19,813.76	\$ 57,076.34		
Feb-13	179,511	\$ 19,143.00	2,259	2,259	\$ 16,755.83	2,718	\$ 9,257.57	\$ 6,014.95	\$ 15,272.52	\$ 51,171.35		
Feb-12	161,568	\$ 17,421.43	2,153	2,153	\$ 19,068.34	2,572	\$ 8,427.16	\$ 5,220.79	\$ 13,647.95	\$ 50,137.72		
Mar-13	159,056	\$ 17,165.96	2,245	2,245	\$ 16,455.90	771	\$ 2,301.60	\$ 1,432.99	\$ 3,734.59	\$ 37,356.45		
Mar-12	168,254	\$ 17,494.80	1,967	1,967	\$ 17,394.87	1,199	\$ 3,238.53	\$ 2,087.64	\$ 5,326.17	\$ 40,215.84		
Apr-13	172,487	\$ 18,796.81	1,969	1,969	\$ 16,913.22	2,092	\$ 7,056.53	\$ 3,950.17	\$ 11,006.70	\$ 46,716.73		
Apr-12	146,721	\$ 15,775.99	1,075	1,075	\$ 8,093.65	2,357	\$ 7,573.62	\$ 4,617.12	\$ 12,190.74	\$ 36,060.38		
May-13	144,423	\$ 16,774.69	1,151	1,151	\$ 10,370.88	-	\$ -	\$ -	\$ -	\$ 27,145.57		
May-12	133,679	\$ 14,635.12	945	945	\$ 7,170.79	-	\$ -	\$ -	\$ -	\$ 21,805.91		
Jun-13	0	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Jun-12	0	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Jul-13	0	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Jul-12	0	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Aug-13	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Aug-12	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Sep-13	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Sep-12	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Oct-13	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Oct-12	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Nov-13	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Nov-12	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Dec-13	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
Dec-12	-	\$ -	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -		
2013	840,820	\$ 91,402.38	9,924	9,924	\$ 77,354.28	9,369	29,350.12	\$ 17,921.72	\$ 47,271.84	\$ 216,028.50		
2012	796,571	\$ 84,867.75	8,147	8,147	\$ 69,449.82	10,335	31,498.90	\$ 19,479.72	\$ 50,978.62	\$ 205,296.19		