

NORTHERN HOME IMPROVEMENT, INC.

**REPORT ON CONTRACTOR'S
CERTIFICATION OF FINAL ACTUAL COSTS**

**HILDEBRANDT PARK
MSHDA DEVELOPMENT NO. 3967**

FOR THE PERIOD NOVEMBER 15, 2021 TO MAY 17, 2023

TABLE OF CONTENTS

Page

INDEPENDENT AUDITOR'S REPORT.....	1-3
Contractor's Certification of Final Actual Costs - Regulatory Basis.....	4-6
Notes to Contractor's Certification of Final Actual Costs - Regulatory Basis	7-8
Supplementary Information.....	9
Details of the Contractor's Certification of Final Actual Costs - Regulatory Basis.....	10-14



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INDEPENDENT AUDITOR'S REPORT

To the Members of
Northern Home Improvement, Inc.

Opinion

We have audited the accompanying financial statement of Northern Home Improvement, Inc. (the "Company") related to the development and rehabilitation of Hildebrandt Park, MSHDA Development No. 3967 (the "Project"), which comprises the contractor's certification of final actual costs – regulatory basis for the period from November 15, 2021 through May 17, 2023, and the related notes to the financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the final actual costs incurred by Northern Home Improvement, Inc. under its construction contract related to the development and rehabilitation of Hildebrandt Park for the period from November 15, 2021 through May 17, 2023 in accordance with accounting methods and reporting practices prescribed by the Michigan State Housing Development Authority's publication *Low Income Housing Tax Credit Program Cost Certification Guidelines* described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

We certify that we have no financial interest in Northern Home Improvement, Inc. other than the practice of our profession.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of accounting methods and reporting practices prescribed by the Michigan State Housing Development Authority's publication *Low Income Housing Tax Credit Program Cost Certification Guidelines*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the contractor's certification of final actual costs – regulatory basis in accordance with accounting methods and reporting practices prescribed by the Michigan State Housing Development Authority's publication *Low Income Housing Tax Credit Program Cost Certification Guidelines* described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the contractor's certification of final actual costs - regulatory basis is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was made for the purpose of forming an opinion on the contractor's certification of final actual costs - regulatory basis taken as a whole. The accompanying supplementary information, as identified in the table of contents, is presented in accordance with accounting methods and reporting practices prescribed by the Michigan State Housing Development Authority's publication *Low Income Housing Tax Credit Program Cost Certification Guidelines* and is presented for the purposes of additional analysis and is a required part of the contractor's certification of final actual costs - regulatory basis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement, or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Restriction on Use

This report is intended solely for the information and use of the members and management of Northern Home Improvement, Inc. and the Michigan State Housing Development Authority and is not intended to be and should not be used by anyone other than these specified parties.

Maney Costeiran PC

January 18, 2024

NORTHERN HOME IMPROVEMENT, INC.
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LOW INCOME HOUSING TAX CREDIT PROGRAM
CONTRACTOR'S CERTIFICATION OF FINAL ACTUAL COSTS - REGULATORY BASIS

Development Name:	Hildebrandt Apartments	MSHDA No.:	3967
Contractor:	Northern Home Improvement	Construction Contract Date:	11/15/2021
Mortgagor:	MSHDA	Contract Cut-off Date:	5/17/2023
Location:	Lansing, MI	Substantial Completion Date:	

This certificate is made pursuant to the provisions of the construction contract entered into by and between owners and contractor under the date noted above, and it is understood and agreed by the undersigned that this certificate is to be submitted to the Michigan State Housing Development Authority.

The actual cost incurred in the completion of construction under the above construction contract and accepted construction changes, inclusive of all kickbacks, rebates, adjustments and discounts (except as allowed in the Cost Certification Guidelines) or any other devices having the effect of increasing the true actual costs is itemized below.

STRUCTURES				
NO	AIA/CSI#	TRADE ITEM	COST	PAYEE
1	020000	Architectural Environmental Mitigation	\$ 240,967	See detail
2	030000	Building Concrete	67,722	See detail
3	040000	Masonry	248,868	See detail
4	050000	Metals	-	
5	061000	Rough Carpentry	327,790	See detail
6	062000	Finish Carpentry	427,002	See detail
7	072000	Insulation	147,265	See detail
8	073000	Roofing	347,498	See detail
9	074000	Siding	887,055	See detail
10	079000	Caulking and Exterior Sealants	-	
11	081000	Doors / Hardware	532,105	See detail
12	085000	Windows	260,473	See detail
13	088000	Glazing	-	
14	092000	Gypsum Board	161,205	See detail
15	093000	Tiling	-	
16	095000	Acoustical Ceilings	10,400	International Ceilings
17	096500	Resilient Flooring	316,363	See detail
18	096800	Carpeting	-	
19	099000	Painting	431,712	See detail
20	100000	Specialties	-	
21	110000	Special Equipment	259,958	See detail
22	113000	Appliances	229,571	See detail
23	122000	Window Treatments	45,521	See detail
24	123000	Cabinets and Casework	380,455	See detail
25	130000	Special Construction	109,268	See detail
26	142000	Elevators	-	
27	210000	Fire Protection	-	
28	220000	Plumbing / Domestic Hot Water	958,320	See detail
29	230000	HVAC	438,780	Parker-Arntz Plumbing & Heating Inc
30	260000	Electrical	565,203	See detail
31	262000	Low Voltage Electrical	-	
32	280000	Electronic Safety and Security	-	
33	Total Structures		\$ 7,393,503	

See notes to contractor's certification of
final actual costs – regulatory basis

NORTHERN HOME IMPROVEMENT, INC.
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LOW INCOME HOUSING TAX CREDIT PROGRAM
CONTRACTOR'S CERTIFICATION OF FINAL ACTUAL COSTS - REGULATORY BASIS

SITE WORK				
NO	AIA/CSI #	TRADE ITEM	COST	PAYEE
34	262000	Site Environmental Mitigation	\$ -	
35	262000	Earth Work	235,346	See detail
36	262000	Roads / Walks	386,062	See detail
37	262000	Site Improvements	311,074	See detail
38	262000	Site Irrigation	-	
39	262000	Landscaping	180,393	See detail
40	262000	Site Utilities	-	
41	Total Site Work		\$ 1,112,875	

MISCELLANEOUS STRUCTURES AND SITE WORK				
NO		TRADE ITEM	COST	PAYEE
42		Community Building	\$ 31,020	See detail
43		Accessory Buildings	-	
44		Off-Site Improvements	-	
45		Temporary Site Security	-	
46	Total Misc. Structures and Site Work		31,020	

47	Total Structures and Site Work	\$ 8,537,399
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CONSTRUCTION OVERHEAD				
NO		OVERHEAD EXPENSES	COST	NOTES
48		General Requirements	\$ 510,543	Northern Home Improvement
49		Builder's Overhead	180,390	Northern Home Improvement
50		Builder's Profit	553,700	Northern Home Improvement
51		Building Permits	68,131	City of Lansing
52		Bond Premium	100,000	Mourer Foster Bonds & Insurance
53		Soil Borings/Tap Fees	-	
54		Contractor Cost Certification	7,500	Maner Costerisan
55	Total Construction Overhead		1,420,264	
56	Total Construction Costs		\$ 9,957,663	

See notes to contractor's certification of
final actual costs – regulatory basis

NORTHERN HOME IMPROVEMENT, INC.
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CONTRACTOR'S CERTIFICATION OF FINAL ACTUAL COSTS - REGULATORY BASIS

ITEMIZED BREAKDOWN OF GENERAL REQUIREMENTS (Line 48)			
ITEM	TOTAL	ITEM	TOTAL
Supervision	\$ 510,543	Temporary Utilities	\$ -
Field Engineering		Medical Facilities	-
Field Office Expense		Builder's Risk Insurance	-
Temporary Facilities		Labor/Health/Compliance	-
Temporary Protection and Fencing		Consulting	-
General Requirements (Line 48) Itemization Total:			\$ 510,543

Identity of Interest Relationships
List all Identity of Interest individuals and describe the extent of each relationship:

Individual's Name	Description of Identity of Interest Relationship

The undersigned hereby certifies that: There has not been and is not now any identity of interest between owner and/or general contractor on the one hand and any subcontractor, material supplier or equipment lessor on the other. Attached to and made a part of this certificate is a signed statement fully describing any identities of interest as set forth in the previous paragraph.

All amounts shown have been reduced to give effect to the amount(s) of any kickbacks, rebates, adjustments, discounts (except as allowed in the Cost Certification Guidelines), or any other devices which, if included, would have the effect of overstating the actual costs.



Contractor's Signature

1-17-2024

Date

Mark A. Sernigun CF/COO

Print Name of Signatory

CF/COO

Title of Signatory

NOTE: This certificate must be supported by a certification as to actual cost by an independent Certified Public Accountant.

**NORTHERN HOME IMPROVEMENT, INC.
NOTES TO CONTRACTOR'S CERTIFICATION
OF FINAL ACTUAL COSTS - REGULATORY BASIS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The contractor's certification of final actual costs - regulatory basis has been prepared in accordance with accounting methods and reporting practices prescribed by the Michigan State Housing Development Authority's publication *Low Income Housing Tax Credit Program Cost Certification Guidelines*. These practices differ in some respects from generally accepted accounting principles. Costs are exclusive of kickbacks, rebates, or trade discounts.

NOTE 2 - GENERAL CONTRACTOR COSTS

Northern Home Improvement, Inc. received the following amounts:

	Reported	% of Progressive Contract	MSHDA % Limit
General requirements	\$ 510,543	5.98%	6.00%
Builder's overhead	180,390	1.99%	2.00%
Builder's profit	553,700	6.00%	6.00%

NOTE 3 - CHANGE ORDERS

Change orders were included as follows:

	Costs	General Requirements	Builder's Overhead	Builder's Profit	Building Permits	Bond Premium	Cost Cert	Total Costs
Original contract	\$7,854,400	\$471,264	\$166,513	\$509,531	\$100,000	\$100,000	\$7,500	\$ 9,209,208
Change order #1	4,415	265	94	286	-	-	-	5,060
Change order #2	212,758	12,765	4,510	13,802	-	-	-	243,836
Change order #3	3,469	208	69	208	-	-	-	3,955
Change order #4	75,375	4,523	1,598	4,890	-	-	-	86,385
Change order #5	3,620	217	77	235	-	-	-	4,149
Change order #6	13,297	798	282	863	-	-	-	15,239
Change order #7	8,168	490	176	530	-	-	-	9,364
Change order #8	49,450	2,967	1,048	3,208	-	-	-	56,673
Change order #9	3,611	217	77	234	-	-	-	4,139
Change order #10	-	-	-	-	-	-	-	-
Change order #11	4,028	242	85	2,641	-	-	-	6,997
Change order #12	1,564	94	33	101	-	-	-	1,792
Change order #13	31,200	1,872	661	2,024	-	-	-	35,757
Change order #14	8,350	501	177	542	-	-	-	9,570
Change order #15	4,465	268	95	290	-	-	-	5,117
Change order #16	9,840	590	209	638	-	-	-	11,277
Change order #17	92,000	5,520	1,950	5,968	-	-	-	105,439
Change order #18	17,000	1,020	360	1,103	-	-	-	19,483
Change order #19	5,633	338	119	365	-	-	-	6,456
Change order #20	-	-	-	-	-	-	-	-
Change order #21	101,046	6,063	2,142	6,555	-	-	-	115,805
Change order #22	5,593	321	113	347	-	-	-	6,375
Change order #23	20,515	-	-	-	-	-	-	20,515
Adjustments	7,602	-	-	(662)	(31,869)	-	-	(24,929)
	\$8,537,399	\$510,543	\$180,390	\$553,700	\$68,131	\$100,000	\$7,500	\$9,957,663

**NORTHERN HOME IMPROVEMENT, INC.
NOTES TO CONTRACTOR'S CERTIFICATION
OF FINAL ACTUAL COSTS - REGULATORY BASIS**

NOTE 4 - SUBCONTRACTOR CONCENTRATION

Cost paid to subcontractor Eliseo Cortes Construction LLC were \$1,261,712, or 14% of total costs. Cost paid to the three largest subcontractors: Eliseo Cortes Construction, LLC, WEB Mechanical, LLC, and Basilio Sanchez Exteriors, LLC, were \$2,971,067, or 32% of total costs.

NOTE 5 - SUBSEQUENT EVENTS

The contractor evaluates events and transactions that occur after financial statement date for potential recognition or disclosure in the financial statement. These subsequent events have been considered through January 18, 2024, which is the date the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

NORTHERN HOME IMPROVEMENT, INC.
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LOW INCOME HOUSING TAX CREDIT PROGRAM
DETAILS OF THE CONTRACTOR'S CERTIFICATION OF
FINAL ACTUAL COSTS - REGULATORY BASIS

Development Name: Hildebrandt Apartments			MSHDA #:	3967
Type of Cost Certification:			Contractor's	
Line #	Inv. Date	Vendor Name	Item Description	Inv. Amt.
1	Various	Karma Environmental Solutions	Architectural Environment	228,497
1	Various	Home Depot	Architectural Environment	400
1	Various	Northern Home Improvement	Architectural Environment	12,070
2	Various	Carter Lumber	Building Concrete	714
2	Various	Northern Home Improvement	Building Concrete	490
2	Various	Mr. Winter Services LLC	Building Concrete	64,169
2	Various	Stay Dry Home Services, LLC	Building Concrete	2,350
3	Various	Abbey Stoneworks, Inc	Masonry	10,473
3	Various	Northern Home Improvement	Masonry	673
3	Various	Laing Masonry LLC	Masonry	237,722
5	Various	ABC Supply Co. Inc.	Rough Carpentry	324
5	Various	Carter Lumber	Rough Carpentry	6,457
5	Various	eComfort	Rough Carpentry	1,755
5	Various	Eikenhout Inc.	Rough Carpentry	937
5	Various	Glasers Lumber	Rough Carpentry	120,666
5	Various	Home Depot	Rough Carpentry	57,130
5	Various	Jaime Villafuerte	Rough Carpentry	810
5	Various	Juan Luna-Andres	Rough Carpentry	418
5	Various	Lopez, Irvin	Rough Carpentry	90
5	Various	Menards	Rough Carpentry	308
5	Various	Myren, Robert S	Rough Carpentry	28
5	Various	Uline	Rough Carpentry	185
5	Various	Vets Ace Hardware	Rough Carpentry	24
5	Various	Northern Home Improvement	Rough Carpentry	138,656
6	Various	ABC Supply Co. Inc.	Finish Carpentry	7,214
6	Various	Americast	Finish Carpentry	18,657
6	Various	Build.com Pro	Finish Carpentry	3,177
6	Various	Carter Lumber	Finish Carpentry	4,018
6	Various	Dario Antonio Garcia	Finish Carpentry	2,123
6	Various	Ever Abimael	Finish Carpentry	7,885
6	Various	Glasers Lumber	Finish Carpentry	56,422
6	Various	Home Depot	Finish Carpentry	54,562
6	Various	Kyle McIntyre	Finish Carpentry	120
6	Various	Lansing Flooring Supply	Finish Carpentry	47
6	Various	Menards	Finish Carpentry	701
6	Various	MPC Cashway	Finish Carpentry	104
6	Various	National Ladder & Scaffold	Finish Carpentry	2,898
6	Various	Rock Solid Management, LLC	Finish Carpentry	360
6	Various	Sams Club	Finish Carpentry	15
6	Various	Vets Ace Hardware	Finish Carpentry	10
6	Various	Virginia Tile	Finish Carpentry	7,200
6	Various	WAREHOUSE FULL	Finish Carpentry	9,105
6	Various	Northern Home Improvement	Finish Carpentry	252,382
7	Various	Carter Lumber	Insulation	1,268
7	Various	Home Depot	Insulation	414

NORTHERN HOME IMPROVEMENT, INC.
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LOW INCOME HOUSING TAX CREDIT PROGRAM
DETAILS OF THE CONTRACTOR'S CERTIFICATION OF
FINAL ACTUAL COSTS - REGULATORY BASIS

Line #	Inv. Date	Vendor Name	Item Description	Inv. Amt.
7	Various	Polar Insulation	Insulation	144,841
7	Various	Northern Home Improvement	Insulation	742
8	Various	Eliseo Cortes Construction LLC	Roofing	336,935
8	Various	Home Depot	Roofing	58
8	Various	Northern Home Improvement	Roofing	10,504
9	Various	ABC Supply Co. Inc.	Siding	164
9	Various	Basilio Sanchez Exteriors LLC	Siding	796,369
9	Various	Grand Rental Station	Siding	3,445
9	Various	Menards	Siding	64
9	Various	Sunrise Seamless LLC	Siding	3,136
9	Various	Wimsatt	Siding	795
9	Various	Northern Home Improvement	Siding	83,082
11	Various	Amazon	Doors/Hardware	979
11	Various	Northern Home Improvement	Doors/Hardware	66,776
11	Various	Carter Lumber	Doors/Hardware	157
11	Various	Eliseo Cortes Construction LLC	Doors/Hardware	394,491
11	Various	Glasers Lumber	Doors/Hardware	3,267
11	Various	Home Depot	Doors/Hardware	59,187
11	Various	Menards	Doors/Hardware	903
11	Various	MLP Doors	Doors/Hardware	4,568
11	Various	Myren, Robert S	Doors/Hardware	110
11	Various	Rock Solid Management, LLC	Doors/Hardware	1,666
12	Various	ABC Supply Co. Inc.	Windows	490
12	Various	Eliseo Cortes Construction LLC	Windows	203,568
12	Various	Home Depot	Windows	447
12	Various	Myren, Robert S	Windows	69
12	Various	North Star Manufacturing	Windows	14,664
12	Various	Rock Solid Management, LLC	Windows	9,876
12	Various	Northern Home Improvement	Windows	31,359
14	Various	Alonso- Paredones Juarez	Gypsum Board	874
14	Various	Northern Home Improvement	Gypsum Board	28,437
14	Various	Carter Lumber	Gypsum Board	98
14	Various	David Gonzalez	Gypsum Board	1,490
14	Various	Eliseo Cortes	Gypsum Board	129,357
14	Various	Home Depot	Gypsum Board	625
14	Various	Juan Luna-Andres	Gypsum Board	326
17	Various	Amazon	Resilient Flooring	250
17	Various	American Flooring Okemos	Resilient Flooring	38,689
17	Various	Northern Home Improvement	Resilient Flooring	128,689
17	Various	Carter Lumber	Resilient Flooring	692
17	Various	Eliseo Cortes Construction LLC	Resilient Flooring	137,297
17	Various	Home Depot	Resilient Flooring	1,431
17	Various	Lansing Flooring Supply	Resilient Flooring	227
17	Various	Menards	Resilient Flooring	145
17	Various	Rock Solid Management, LLC	Resilient Flooring	39
17	Various	Young Bros. Daley	Resilient Flooring	8,904
19	Various	ABC Supply Co. Inc.	Painting	32
19	Various	Carter Lumber	Painting	64
19	Various	Chris Felzke	Painting	217
19	Various	Cruz, Rafael	Painting	1,050
19	Various	Eliseo Cortes Construction LLC	Painting	1,680
19	Various	Ever Abimael	Painting	3,648

NORTHERN HOME IMPROVEMENT, INC.
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LOW INCOME HOUSING TAX CREDIT PROGRAM
DETAILS OF THE CONTRACTOR'S CERTIFICATION OF
FINAL ACTUAL COSTS - REGULATORY BASIS

Line #	Inv. Date	Vendor Name	Item Description	Inv. Amt.
19	Various	Home Depot	Painting	5,789
19	Various	Isidoro Vargas	Painting	2,800
19	Various	Kevin Castro	Painting	494
19	Various	Melvin R Cardona	Painting	418
19	Various	Menards	Painting	412
19	Various	Myren, Robert S	Painting	76
19	Various	O'Leary Paint	Painting	63,454
19	Various	Rock Solid Management, LLC	Painting	66
19	Various	Sherwin Williams	Painting	27,029
19	Various	Sunbelt Rentals	Painting	504
19	Various	Northern Home Improvement	Painting	323,978
21	Various	All Phase Electric Supply	Special Equipment	747
21	Various	Amazon	Special Equipment	3,499
21	Various	American Rental Inc	Special Equipment	3,814
21	Various	Carter Lumber	Special Equipment	1,290
21	Various	Dollar General	Special Equipment	51
21	Various	Energyst Solutions	Special Equipment	7,223
21	Various	Foresight Supersign	Special Equipment	606
21	Various	Gilberts Hardware	Special Equipment	15
21	Various	Global Industrial	Special Equipment	6,444
21	Various	Grainger	Special Equipment	198
21	Various	Granger	Special Equipment	53,560
21	Various	Home Depot	Special Equipment	13,320
21	Various	Koch, Eric	Special Equipment	700
21	Various	Kyle- McIntyre	Special Equipment	264
21	Various	Lecato, Jeffrey W	Special Equipment	10
21	Various	Menards	Special Equipment	268
21	Various	Myren, Robert S	Special Equipment	1,151
21	Various	On Demand Dumpsters	Special Equipment	950
21	Various	Rebecca Reynero	Special Equipment	65
21	Various	Republic Services	Special Equipment	1,045
21	Various	Rock Solid Management, LLC	Special Equipment	645
21	Various	Speedway Super America	Special Equipment	190
21	Various	Steel Tough Containers LLC	Special Equipment	26,006
21	Various	Sunbelt Rentals	Special Equipment	114,664
21	Various	U-HAUL	Special Equipment	425
21	Various	Vets Ace Hardware	Special Equipment	514
21	Various	Wahlstrom, Phillip J	Special Equipment	41
21	Various	Northern Home Improvement	Special Equipment	22,257
22	Various	Eliseo Cortes Construction LLC	Appliances	19,000
22	Various	Home Depot	Appliances	112,780
22	Various	Northern Home Improvement	Appliances	97,792
23	Various	Eliseo Cortes Construction LLC	Window Treatments	30,016
23	Various	Home Depot	Window Treatments	1,004
23	Various	North Star Manufacturing	Window Treatments	1,237
23	Various	Northern Home Improvement	Window Treatments	13,264
24	Various	Basilio Sanchez Exteriors LLC	Cabinets and Casework	15,750
24	Various	Chase Card Services - 9713 or 9721	Cabinets and Casework	140
24	Various	Eliseo Cortes Construction LLC	Cabinets and Casework	23,085
24	Various	Home Depot	Cabinets and Casework	4,647
24	Various	Menards	Cabinets and Casework	308
24	Various	Paxton CounterTops	Cabinets and Casework	98,220
24	Various	Speedway Super America	Cabinets and Casework	137
24	Various	Williams Distributing	Cabinets and Casework	203,977
24	Various	Northern Home Improvement	Cabinets and Casework	34,190

NORTHERN HOME IMPROVEMENT, INC.
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FINAL ACTUAL COSTS - REGULATORY BASIS

Line #	Inv. Date	Vendor Name	Item Description	Inv. Amt.
25	Various	All Phase Electric Supply	Special Construction	2,550
25	Various	American Flooring Okemos	Special Construction	6,874
25	Various	American Rental Inc	Special Construction	288
25	Various	Americast	Special Construction	4,830
25	Various	Carter Lumber	Special Construction	37
25	Various	Daggett Recycling Facility	Special Construction	275
25	Various	Eliseo Cortes Construction LLC	Special Construction	9,049
25	Various	Ever Abimael	Special Construction	4,864
25	Various	Glasers Lumber	Special Construction	371
25	Various	Granger	Special Construction	1,911
25	Various	Home Depot	Special Construction	2,908
25	Various	Lansing Flooring Supply	Special Construction	29
25	Various	MacAllister Rentals	Special Construction	2,067
25	Various	Menards	Special Construction	4,515
25	Various	Michigan Company	Special Construction	134
25	Various	MLP DOORS,LLC	Special Construction	20,166
25	Various	North Star Manufacturing	Special Construction	79
25	Various	O'Leary Paint	Special Construction	943
25	Various	Paxton CounterTops	Special Construction	31,546
25	Various	Product Resource Company	Special Construction	8,700
25	Various	Sherwin Williams	Special Construction	770
25	Various	Steel Tough Containers LLC	Special Construction	318
25	Various	Sunbelt Rentals	Special Construction	5,944
25	Various	Young Bros. & Daley	Special Construction	101
28	Various	Amazon	Plumbing	581
28	Various	Northern Home Improvement	Plumbing	10,230
28	Various	Home Depot	Plumbing	774
28	Various	Lockwood Services	Plumbing	52,189
28	Various	WBE Mechanical LLC	Plumbing	894,546
30	Various	All Phase Electric Supply	Electrical	55,487
30	Various	Foundation Building Materials	Electrical	7,699
30	Various	Home Depot	Electrical	20,628
30	Various	Kendall Electric	Electrical	2,861
30	Various	Premier Electrical Contractors LLC	Electrical	332,646
30	Various	Rock Solid Management, LLC	Electrical	2,352
30	Various	Speer Electric	Electrical	1,210
30	Various	WEX Bank	Electrical	2,393
30	Various	Northern Home Improvement	Electrical	139,928
35	Various	Burman's Tree Service	Earth Work	2,500
35	Various	Hammond Farms	Earth Work	95
35	Various	Land Visions Inc	Earth Work	98,000
35	Various	Mr. Winter Services LLC	Earth Work	134,751
36	Various	High Grade Materials	Roads/Walks	1,189
36	Various	Mr. Winter Services LLC	Roads/Walks	384,874
37	Various	Basilio Sanchez Exteriors	Site Improvements	1,800
37	Various	Carter Lumber	Site Improvements	296
37	Various	City of Lansing	Site Improvements	150
37	Various	Fast Signs	Site Improvements	16,258
37	Various	Global industries	Site Improvements	542
37	Various	GoHomeNumbers, LLC	Site Improvements	155
37	Various	Hammond Farms	Site Improvements	49
37	Various	Menards	Site Improvements	553
37	Various	Mr. Winter Services LLC	Site Improvements	186,706
37	Various	Penchura, LLC.	Site Improvements	100,821
37	Various	TreeTop Products	Site Improvements	838
37	Various	Vets Ace Hardware	Site Improvements	109
37	Various	Northern Home Improvement	Site Improvements	2,799

NORTHERN HOME IMPROVEMENT, INC.
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LOW INCOME HOUSING TAX CREDIT PROGRAM
DETAILS OF THE CONTRACTOR'S CERTIFICATION OF
FINAL ACTUAL COSTS - REGULATORY BASIS

Line #	Inv. Date	Vendor Name	Item Description	Inv. Amt.
39	Various	Hammond Farms	Landscaping	122
39	Various	Land Visions Inc	Landscaping	158,880
39	Various	Mr. Winter Services LLC	Landscaping	19,536
39	Various	VEGO Garden	Landscaping	1,855
42	Various	Carter Lumber	Community Building	1,063
42	Various	Foundation Building Materials	Community Building	477
42	Various	Glasers Lumber	Community Building	1,031
42	Various	Home Depot	Community Building	1,938
42	Various	Lansing Flooring Supply	Community Building	848
42	Various	MLP DOORS,LLC	Community Building	19,605
42	Various	Product Resource Company	Community Building	300
42	Various	Rock Solid Management, LLC	Community Building	65
42	Various	WBE Mechanical LLC	Community Building	890
42	Various	Williams Distributing	Community Building	206
42	Various	Wimsatt	Community Building	1,285
42	Various	Northern Home Improvement	Community Building	3,313