

**G. FISHER CONSTRUCTION COMPANY**

**SOUTH WASHINGTON PARK**

**CONTRACTOR'S CERTIFICATE OF  
FINAL ACTUAL COSTS**

**As of December 31, 2022**

***Sloniker and Associates, P.C.***  
***Certified Public Accountants***

**G. FISHER CONSTRUCTION COMPANY**

**SOUTH WASHINGTON PARK**

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As of December 31, 2022**

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# **Sloniker and Associates, P.C.**

*Certified Public Accountants*

640 Griswold Street,  
Suite 100  
Northville, MI 48167  
(248) 666-4085

Member of American  
Institute of Certified Public  
Accountants

Member of Michigan  
Association of Certified  
Public Accountants

## **INDEPENDENT AUDITORS' REPORT**

G. Fisher Construction Company  
Farmington Hills, Michigan and  
The Partners of South Washington Park LDHA LLC  
Lansing, Michigan

### **Report on the Financial Statements**

We have audited the costs included in the accompanying Contractor's Final Costs Certification (Form PSD 12:004) of G. Fisher Construction Company (the "Contractor") related to South Washington Park for the construction period ended December 31, 2022.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the Contractor's Final Costs Certification in accordance with accounting practices generally accepted in the United States of America, and in conformity with the format qualified allocation plan rules set by the Michigan State Housing Development Authority (MSHDA), and the latest version of the Contractor's and Mortgagor's Cost Certification Guide Policy. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial information that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Contractor's Final Costs Certification based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the Contractor's Final Costs Certification is free material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures of rehabilitation costs in the Contractor's Final Costs Certification. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the Contractor's Final Costs Certification, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Contractor's Final Costs Certification 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and

reasonableness of significant accounting estimates made by the Contractor, as well as evaluating the overall presentation of the Contractor's Final Costs Certification.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

### **Opinion**

In our opinion the Contractor's Final Costs Certification of South Washington Park presents fairly, in all material respects, the financial information contained therein in accordance with generally accepted accounting principles in the United States of America, giving effect to the instructions contained in the latest version of the MSHDA Contractor's and Mortgagor's Cost Certification Guide Policy for recognition of such costs.

### **Other Matters – Supplemental Information**

The accompanying supplementary information included on pages 7-11 is presented in accordance with the instructions contained in the latest version of the MSHDA Contractor's and Mortgagor's Cost Certification Guide Policy and is presented for the purposes of additional analysis and is a required part of the Contractor's Final Costs Certification. 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 Contractor's Final Costs Certification. The information has been subjected to the auditing procedures applied in the audit of the Contractor's Final Costs Certification, and in our opinion the information is fairly stated in all material respects in relation to the Contractor's Final Costs Certification.

### **Use and Certification**

This report is intended solely for the information and use of the Mortgagor, South Washington Park Limited Dividend Housing Association LP, Contractor, G. Fisher Construction Company and the Michigan State Housing Development Authority and should not be used for any other purposes.

We certify that we have no financial interest in the Contractor other than the practice of our profession.

*Sloniker and Associates P.C.*

Sloniker and Associates, P.C.  
Northville, Michigan  
January 3, 2023

## Contractor's Final Costs Certification

|                   |                                        |                              |            |
|-------------------|----------------------------------------|------------------------------|------------|
| Development Name: | South Washington Park                  | MSHDA No.:                   | 0          |
| Contractor:       | G. Fisher Construction Company         | Construction Contract Date:  | 3/17/2021  |
| Mortgagor:        | South Washington Park LDHA LP          | Contract Cut-off Date:       | 12/31/2022 |
| Location:         | 419 Cherry Street<br>Lansing, MI 48933 | Substantial Completion Date: | 12/2/2022  |

The undersigned Contractor certifies to the Michigan State Housing Development Authority that the actual costs incurred in the completion of construction or rehabilitation under the Construction Contract identified above between the Mortgagor and the Contractor and accepted construction change orders, inclusive of all kickbacks, rebates, adjustments, and discounts (except as allowed in the Contractor's and Mortgagor's Cost Certification Guide policy) or any other devices having the effect of increasing the true actual cost, are as follows:

| STRUCTURES |                  |                                        |              |                              |
|------------|------------------|----------------------------------------|--------------|------------------------------|
| NO.        | AIA/CSI#         | TRADE ITEM                             | COST         | PAYEE                        |
| 1          | 020000           | Architectural Environmental Mitigation | \$509,404    | See Detailed Schedule        |
| 2          | 030000           | Building Concrete                      | \$148,352    | See Detailed Schedule        |
| 3          | 040000           | Masonry                                | \$514,033    | See Detailed Schedule        |
| 4          | 050000           | Metals                                 | \$51,734     | See Detailed Schedule        |
| 5          | 061000           | Rough Carpentry                        | \$186,570    | See Detailed Schedule        |
| 6          | 062000           | Finish Carpentry                       | \$75,631     | See Detailed Schedule        |
| 7          | 072000           | Insulation                             | \$0          |                              |
| 8          | 073000           | Roofing                                | \$45,880     | See Detailed Schedule        |
| 9          | 074000           | Siding                                 | \$17,537     | See Detailed Schedule        |
| 10         | 079000           | Caulking and Exterior Sealants         | \$0          |                              |
| 11         | 081000           | Doors / Hardware                       | \$875,517    | See Detailed Schedule        |
| 12         | 085000           | Windows                                | \$670,856    | See Detailed Schedule        |
| 13         | 088000           | Glazing                                | \$121,959    | See Detailed Schedule        |
| 14         | 092000           | Gypsum Board                           | \$549,488    | See Detailed Schedule        |
| 15         | 093000           | Tiling                                 | \$3,850      | See Detailed Schedule        |
| 16         | 095000           | Acoustical Ceilings                    | \$83,095     | See Detailed Schedule        |
| 17         | 096500           | Resilient Flooring                     | \$408,980    | See Detailed Schedule        |
| 18         | 096800           | Carpeting                              | \$4,949      | See Detailed Schedule        |
| 19         | 099000           | Painting                               | \$481,784    | See Detailed Schedule        |
| 20         | 100000           | Specialties                            | \$297,748    | See Detailed Schedule        |
| 21         | 110000           | Special Equipment                      | \$0          |                              |
| 22         | 113000           | Appliances                             | \$331,232    | See Detailed Schedule        |
| 23         | 122000           | Window Treatments                      | \$46,437     | See Detailed Schedule        |
| 24         | 123000           | Cabinets and Casework                  | \$951,031    | See Detailed Schedule        |
| 25         | 130000           | Special Construction                   | \$540,067    | See Detailed Schedule        |
| 26         | 142000           | Elevators                              | \$0          |                              |
| 27         | 210000           | Fire Protection                        | \$79,910     | Fire Protection Systems, LLC |
| 28         | 220000           | Plumbing / Domestic Hot Water          | \$1,365,145  | See Detailed Schedule        |
| 29         | 230000           | HVAC                                   | \$308,896    | See Detailed Schedule        |
| 30         | 260000           | Electrical                             | \$1,207,737  | See Detailed Schedule        |
| 31         | 262000           | Low Voltage Electrical                 | \$0          |                              |
| 32         | 280000           | Electronic Safety and Security         | \$314,530    | Bren's Electric, Inc.        |
| 33         | Total Structures |                                        | \$10,192,352 |                              |

## Contractor's Final Costs Certification

| SITE WORK |                        |                               |                  |                       |
|-----------|------------------------|-------------------------------|------------------|-----------------------|
| NO.       | AIA/CSI #              | TRADE ITEM                    | COST             | PAYEE                 |
| 34        | 262000                 | Site Environmental Mitigation | \$0              |                       |
| 35        | 262000                 | Earth Work                    | \$131,204        | See Detailed Schedule |
| 36        | 262000                 | Roads / Walks                 | \$85,389         | See Detailed Schedule |
| 37        | 262000                 | Site Improvements             | \$31,028         | See Detailed Schedule |
| 38        | 262000                 | Site Irrigation               | \$0              |                       |
| 39        | 262000                 | Landscaping                   | \$110,649        | See Detailed Schedule |
| 40        | 262000                 | Site Utilities                | \$0              |                       |
| 41        | <b>Total Site Work</b> |                               | <b>\$358,270</b> |                       |

| MISCELLANEOUS STRUCTURES AND SITE WORK |                                             |                         |            |       |
|----------------------------------------|---------------------------------------------|-------------------------|------------|-------|
| NO.                                    |                                             | TRADE ITEM              | COST       | PAYEE |
| 42                                     | -                                           | Community Building      | \$0        |       |
| 43                                     | -                                           | Accessory Buildings     | \$0        |       |
| 44                                     | -                                           | Off-Site Improvements   | \$0        |       |
| 45                                     | -                                           | Temporary Site Security | \$0        |       |
| 46                                     | <b>Total Misc. Structures and Site Work</b> |                         | <b>\$0</b> |       |

|    |                                       |                     |
|----|---------------------------------------|---------------------|
| 47 | <b>Total Structures and Site Work</b> | <b>\$10,550,622</b> |
|----|---------------------------------------|---------------------|

| CONSTRUCTION OVERHEAD |                                    |                               |                     |                                                  |
|-----------------------|------------------------------------|-------------------------------|---------------------|--------------------------------------------------|
| NO.                   |                                    | OVERHEAD EXPENSES             | COST                | NOTES                                            |
| 48                    | -                                  | General Requirements          | \$632,990           | Amount calculates from Itemized breakdown below. |
| 49                    | -                                  | Builder's Overhead            | \$223,656           |                                                  |
| 50                    | -                                  | Builder's Profit              | \$684,388           |                                                  |
| 51                    | -                                  | Bond Premium                  | \$90,842            |                                                  |
| 52                    | -                                  | Soil Borings/Tap Fees         | \$0                 |                                                  |
| 53                    | -                                  | Contractor Cost Certification | \$6,000             |                                                  |
| 54                    | <b>Total Construction Overhead</b> |                               | <b>\$1,637,876</b>  |                                                  |
| 55                    | <b>Total Construction Costs</b>    |                               | <b>\$12,188,498</b> |                                                  |

| ITEMIZED BREAKDOWN OF GENERAL REQUIREMENTS (Line 48)     |           |                          |                  |
|----------------------------------------------------------|-----------|--------------------------|------------------|
| ITEM                                                     | TOTAL     | ITEM                     | TOTAL            |
| Supervision                                              | \$426,170 | Temporary Utilities      | \$8,647          |
| Field Engineering                                        | \$87,007  | Medical Facilities       | \$0              |
| Field Office Expense                                     | \$41,271  | Builder's Risk Insurance | \$0              |
| Temporary Facilities                                     | \$2,228   |                          | \$0              |
| Temporary Protection and Fencing                         | \$16,936  |                          | \$0              |
| Cleaning and Rubbish Removal                             | \$50,731  |                          | \$0              |
| <b>General Requirements (Line 48) Itemization Total:</b> |           |                          | <b>\$632,990</b> |

## Contractor's Final Costs Certification

### 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 Contractor hereby certifies that, **except as noted above**, there has not been and is not now any identity of interest between the Mortgagor and Contractor or any person or entity affiliated or related to the Mortgagor or the Contractor, or any subcontractor, material supplier, or equipment lessors.



Contractor's Signature

1/3/2023

Date

Glen Fisher

President

Print Name of Signatory

Title of Signatory

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

☒ Attached are copies of all approved change orders or a summary of all the approved change orders reviewed.

**G. FISHER CONSTRUCTION COMPANY**

**SOUTH WASHINGTON PARK**

**NOTE TO CONTRACTOR'S CERTIFICATE OF FINAL ACTUAL COST**

**Note 1 – Summary of significant accounting and reporting policies**

**Basis of Accounting**

The Contractor's Certificate of Actual Cost (Form LIHTC 028) has been prepared in conformity with generally accepted accounting principles, giving effect to the instructions contained in the MSHDA/LIHTC Cost Certification Guidelines for Owner's Contractors, and Independent Certified Public Accountants for recognition of such costs. The major accounting policies affecting certified development costs of the project and related balance sheet are as follows:

- (1) Costs are to be exclusive of kickbacks, rebates or trade discounts.

## Expense Summary

|                                    |                       |                 |   |
|------------------------------------|-----------------------|-----------------|---|
| <b>Development Name:</b>           | South Washington Park | <b>MSHDA #:</b> | 0 |
| <b>Type of Cost Certification:</b> |                       | Contractor's    |   |

| Line # Ref. | Inv. Date | Vendor Name                    | Item Description  | Inv. Amt.    |
|-------------|-----------|--------------------------------|-------------------|--------------|
| 1           | 12/2/2022 | Environmental Maintenance      | Haz. Material     | \$508,855.00 |
| 1           | 12/2/2022 | Home Depot                     | Haz. Material     | \$549.00     |
| 2           | 12/2/2022 | Core Land Consulting           | Building Concrete | \$1,436.00   |
| 2           | 12/2/2022 | Epic Excavating                | Building Concrete | \$122,837.00 |
| 2           | 12/2/2022 | Helical Pier Distribution, LLC | Building Concrete | \$23,389.00  |
| 2           | 12/2/2022 | Home Depot                     | Building Concrete | \$288.00     |
| 2           | 12/2/2022 | K & H Concrete Cutting         | Building Concrete | \$402.00     |
| 3           | 12/2/2022 | Epic Excavating                | Masonry           | \$67,996.00  |
| 3           | 12/2/2022 | Hilti Incorporated             | Masonry           | \$423.00     |
| 3           | 12/2/2022 | Home Depot                     | Masonry           | \$1,242.00   |
| 3           | 12/2/2022 | Sonny's Tile of Macomb Inc     | Masonry           | \$40,417.00  |
| 3           | 12/2/2022 | RAM Construction Services      | Masonry           | \$360,464.00 |
| 3           | 12/2/2022 | Xtreme Mason Contractors       | Masonry           | \$42,203.00  |
| 3           | 12/2/2022 | Atlas Cut Stone                | Masonry           | \$810.00     |
| 3           | 12/2/2022 | US Brick Holdings LLC          | Masonry           | \$23.00      |
| 3           | 12/2/2022 | Young Bros. & Daley            | Masonry           | \$45.00      |
| 3           | 12/2/2022 | Colony Hardware Corp.          | Masonry           | \$410.00     |
| 4           | 12/2/2022 | CR Forge LLC                   | Metals            | \$48,900.00  |
| 4           | 12/2/2022 | Home Depot                     | Metals            | \$309.00     |
| 4           | 12/2/2022 | William Kupfer                 | Metals            | \$400.00     |
| 4           | 12/2/2022 | Lowes Companies, Inc.          | Metals            | \$271.00     |
| 4           | 12/2/2022 | Smede-Son Steel Supply         | Metals            | \$1,854.00   |
| 5           | 12/2/2022 | Colony Hardware Corp.          | Rough Carpentry   | \$16,299.00  |
| 5           | 12/2/2022 | Golich Building Supply, Inc.   | Rough Carpentry   | \$2,884.00   |
| 5           | 12/2/2022 | Hilti Incorporated             | Rough Carpentry   | \$4,619.00   |
| 5           | 12/2/2022 | Home Depot                     | Rough Carpentry   | \$15,683.00  |
| 5           | 12/2/2022 | Kent Companies, Inc.           | Rough Carpentry   | \$200.00     |
| 5           | 12/2/2022 | Lowes Companies, Inc.          | Rough Carpentry   | \$165.00     |
| 5           | 12/2/2022 | Northville Lumber Co.          | Rough Carpentry   | \$6,203.00   |
| 5           | 12/2/2022 | Ryan Building Materials        | Rough Carpentry   | \$24,684.00  |
| 5           | 12/2/2022 | Parker Arntz Heating and P     | Rough Carpentry   | \$5,676.00   |
| 5           | 12/2/2022 | G. Fisher Payroll              | Rough Carpentry   | \$110,157.00 |
| 6           | 12/2/2022 | Colony Hardware Corp.          | Finish Carpentry  | \$392.00     |
| 6           | 12/2/2022 | Compazo Inc.                   | Finish Carpentry  | \$18,520.00  |
| 6           | 12/2/2022 | Home Depot                     | Finish Carpentry  | \$1,356.00   |
| 6           | 12/2/2022 | LE Smith Company               | Finish Carpentry  | \$351.00     |
| 6           | 12/2/2022 | Lowes Companies, Inc.          | Finish Carpentry  | \$150.00     |
| 6           | 12/2/2022 | Northville Lumber Co.          | Finish Carpentry  | \$19,222.00  |
| 6           | 12/2/2022 | Ryan Building Materials        | Finish Carpentry  | \$900.00     |
| 6           | 12/2/2022 | Smede-Son Steel Supply         | Finish Carpentry  | \$242.00     |
| 6           | 12/2/2022 | G. Fisher Payroll              | Finish Carpentry  | \$34,498.00  |

## Expense Summary

| Line # Ref. | Inv. Date | Vendor Name                  | Item Description | Inv. Amt.    |
|-------------|-----------|------------------------------|------------------|--------------|
| 8           | 12/2/2022 | B.A.P.I.                     | Roofing          | \$3,046.00   |
| 8           | 12/2/2022 | Colony Hardware Corp.        | Roofing          | \$3,001.00   |
| 8           | 12/2/2022 | Hilti Incorporated           | Roofing          | \$2,696.00   |
| 8           | 12/2/2022 | Home Depot                   | Roofing          | \$220.00     |
| 8           | 12/2/2022 | Parker Arntz Heating and P   | Roofing          | \$5,676.00   |
| 8           | 12/2/2022 | Smede-Son Steel Supply       | Roofing          | \$296.00     |
| 8           | 12/2/2022 | Thomas Brown & Son Roofi     | Roofing          | \$30,945.00  |
| 9           | 12/2/2022 | Foundation Building Mater    | Siding           | \$92.00      |
| 9           | 12/2/2022 | Home Depot                   | Siding           | \$145.00     |
| 9           | 12/2/2022 | Midwest Wall Company, LL     | Siding           | \$15,900.00  |
| 9           | 12/2/2022 | Thomas Brown & Son Roofi     | Siding           | \$1,400.00   |
| 11          | 12/2/2022 | Colony Hardware Corp.        | Doors / Hardware | \$6,198.00   |
| 11          | 12/2/2022 | Golich Building Supply, Inc. | Doors / Hardware | \$1,433.00   |
| 11          | 12/2/2022 | Home Depot                   | Doors / Hardware | \$2,229.00   |
| 11          | 12/2/2022 | K & H Concrete Cutting       | Doors / Hardware | \$1,815.00   |
| 11          | 12/2/2022 | Northville Lumber Co.        | Doors / Hardware | \$7,087.00   |
| 11          | 12/2/2022 | Ryan Building Materials      | Doors / Hardware | \$4,892.00   |
| 11          | 12/2/2022 | Tupper Door & Hardware Ir    | Doors / Hardware | \$533,000.00 |
| 11          | 12/2/2022 | Tractor Supply               | Doors / Hardware | \$28.00      |
| 11          | 12/2/2022 | Fraco USA, Inc.              | Doors / Hardware | \$3,313.00   |
| 11          | 12/2/2022 | Frazier Rentals, Inc.        | Doors / Hardware | \$17,735.00  |
| 11          | 12/2/2022 | Harbor Freight Tools         | Doors / Hardware | \$34.00      |
| 11          | 12/2/2022 | Mobile Mini, Inc.            | Doors / Hardware | \$21,838.00  |
| 11          | 12/2/2022 | First Choice Doors           | Doors / Hardware | \$2,705.00   |
| 11          | 12/2/2022 | Knox Company                 | Doors / Hardware | \$624.00     |
| 11          | 12/2/2022 | Parker Arntz Heating and P   | Doors / Hardware | \$3,450.00   |
| 11          | 12/2/2022 | Crystal Glass, Inc.          | Doors / Hardware | \$7,738.00   |
| 11          | 12/2/2022 | G. Fisher Payroll            | Doors / Hardware | \$261,398.00 |
| 12          | 12/2/2022 | Aero Lift Inc.               | Windows          | \$2,660.00   |
| 12          | 12/2/2022 | B.A.P.I.                     | Windows          | \$5,750.00   |
| 12          | 12/2/2022 | Colony Hardware Corp.        | Windows          | \$8,206.00   |
| 12          | 12/2/2022 | DeYonker Window & Door       | Windows          | \$452,469.00 |
| 12          | 12/2/2022 | Fraco USA, Inc.              | Windows          | \$14,840.00  |
| 12          | 12/2/2022 | Frazier Rentals, Inc.        | Windows          | \$4,956.00   |
| 12          | 12/2/2022 | Harbor Freight Tools         | Windows          | \$37.00      |
| 12          | 12/2/2022 | Home Depot                   | Windows          | \$4,525.00   |
| 12          | 12/2/2022 | Legacy Lift Repair, LLC      | Windows          | \$507.00     |
| 12          | 12/2/2022 | Lowes Companies, Inc.        | Windows          | \$266.00     |
| 12          | 12/2/2022 | Metrosealant.com             | Windows          | \$560.00     |
| 12          | 12/2/2022 | Ricky Hyatt                  | Windows          | \$85.00      |
| 12          | 12/2/2022 | Ryan Building Materials      | Windows          | \$417.00     |
| 12          | 12/2/2022 | The Belden Brick Sales Co.   | Windows          | \$526.00     |
| 12          | 12/2/2022 | Threewit Cooper Cement C     | Windows          | \$51.00      |
| 12          | 12/2/2022 | United Rentals               | Windows          | \$1,641.00   |
| 12          | 12/2/2022 | Fiberclass Insulation        | Windows          | \$10,450.00  |
| 12          | 12/2/2022 | G. Fisher Payroll            | Windows          | \$162,910.00 |

## Expense Summary

| Line # Ref. | Inv. Date | Vendor Name                  | Item Description      | Inv. Amt.    |
|-------------|-----------|------------------------------|-----------------------|--------------|
| 13          | 12/2/2022 | Crystal Glass, Inc.          | Glazing               | \$121,400.00 |
| 13          | 12/2/2022 | Northville Lumber Co.        | Glazing               | \$559.00     |
| 14          | 12/2/2022 | Colony Hardware Corp.        | Gypsum Board          | \$1,762.00   |
| 14          | 12/2/2022 | Frazier Rentals, Inc.        | Gypsum Board          | \$7,441.00   |
| 14          | 12/2/2022 | Home Depot                   | Gypsum Board          | \$4,515.00   |
| 14          | 12/2/2022 | Ryan Building Materials      | Gypsum Board          | \$157,925.00 |
| 14          | 12/2/2022 | Lowes Companies, Inc.        | Gypsum Board          | \$62.00      |
| 14          | 12/2/2022 | Fire Protection Systems, LLC | Gypsum Board          | \$20,180.00  |
| 14          | 12/2/2022 | MADA Construction            | Gypsum Board          | \$131,657.00 |
| 14          | 12/2/2022 | Wilkins Floorcovering        | Gypsum Board          | \$9,600.00   |
| 14          | 12/2/2022 | G. Fisher Payroll            | Gypsum Board          | \$216,346.00 |
| 15          | 12/2/2022 | Colony Hardware Corp.        | Tiling                | \$30.00      |
| 15          | 12/2/2022 | Sonny's Tile of Macomb Inc   | Tiling                | \$3,820.00   |
| 16          | 12/2/2022 | Michigan Commercial Inter    | Acoustical Ceilings   | \$77,067.00  |
| 16          | 12/2/2022 | Ryan Building Materials      | Acoustical Ceilings   | \$6,028.00   |
| 17          | 12/2/2022 | Home Depot                   | Resilient Flooring    | \$20.00      |
| 17          | 12/2/2022 | Wilkins Floorcovering        | Resilient Flooring    | \$408,960.00 |
| 18          | 12/2/2022 | Colony Hardware Corp.        | Carpeting             | \$549.00     |
| 18          | 12/2/2022 | Wilkins Floorcovering        | Carpeting             | \$4,400.00   |
| 19          | 12/2/2022 | Colony Hardware Corp.        | Painting              | \$300.00     |
| 19          | 12/2/2022 | Home Depot                   | Painting              | \$2,653.00   |
| 19          | 12/2/2022 | MADA Construction            | Painting              | \$465,369.00 |
| 19          | 12/2/2022 | Michigan Commercial Inter    | Painting              | \$4,019.00   |
| 19          | 12/2/2022 | Sherwin Williams             | Painting              | \$13.00      |
| 19          | 12/2/2022 | G. Fisher Payroll            | Painting              | \$9,430.00   |
| 20          | 12/2/2022 | Sonny's Tile of Macomb Inc   | Specialties           | \$16,050.00  |
| 20          | 12/2/2022 | Golich Building Supply, Inc. | Specialties           | \$102,695.00 |
| 20          | 12/2/2022 | Amazon.com                   | Specialties           | \$1,059.00   |
| 20          | 12/2/2022 | Home Depot                   | Specialties           | \$740.00     |
| 20          | 12/2/2022 | Ryan Building Materials      | Specialties           | \$1,794.00   |
| 20          | 12/2/2022 | Williams Distributing        | Specialties           | \$48.00      |
| 20          | 12/2/2022 | Kasl Enterprises, Inc.       | Specialties           | \$8,050.00   |
| 20          | 12/2/2022 | Parker Arntz Heating and Pl  | Specialties           | \$1,050.00   |
| 20          | 12/2/2022 | G. Fisher Payroll            | Specialties           | \$166,262.00 |
| 22          | 12/2/2022 | ABC Warehouse                | Appliances            | \$13,543.00  |
| 22          | 12/2/2022 | Golich Building Supply, Inc. | Appliances            | \$18,898.00  |
| 22          | 12/2/2022 | Great Lakes Supply           | Appliances            | \$228,996.00 |
| 22          | 12/2/2022 | Home Depot                   | Appliances            | \$334.00     |
| 22          | 12/2/2022 | Mobile Mini, Inc.            | Appliances            | \$2,251.00   |
| 22          | 12/2/2022 | Williams Distributing        | Appliances            | \$153.00     |
| 22          | 12/2/2022 | G. Fisher Payroll            | Appliances            | \$67,057.00  |
| 23          | 12/2/2022 | Baron's Window Coverings     | Window Treatments     | \$33,100.00  |
| 23          | 12/2/2022 | G. Fisher Payroll            | Window Treatments     | \$13,337.00  |
| 24          | 12/2/2022 | ABC Supply Co, Inc.          | Cabinets and Casework | \$167.00     |
| 24          | 12/2/2022 | BJ Construction Services     | Cabinets and Casework | \$134,465.00 |
| 24          | 12/2/2022 | Colony Hardware Corp.        | Cabinets and Casework | \$640.00     |

## Expense Summary

| Line # Ref. | Inv. Date | Vendor Name                  | Item Description              | Inv. Amt.      |
|-------------|-----------|------------------------------|-------------------------------|----------------|
| 24          | 12/2/2022 | European Cabinets Mfg. Co    | Cabinets and Casework         | \$2,175.00     |
| 24          | 12/2/2022 | Fraco USA, Inc.              | Cabinets and Casework         | \$23,479.00    |
| 24          | 12/2/2022 | Frazier Rentals, Inc.        | Cabinets and Casework         | \$2,406.00     |
| 24          | 12/2/2022 | Great Lakes Ace Hardware     | Cabinets and Casework         | \$21.00        |
| 24          | 12/2/2022 | Home Depot                   | Cabinets and Casework         | \$1,434.00     |
| 24          | 12/2/2022 | LE Smith Company             | Cabinets and Casework         | \$141,651.00   |
| 24          | 12/2/2022 | Mobile Mini, Inc.            | Cabinets and Casework         | \$5,709.00     |
| 24          | 12/2/2022 | Restaurant Supply LLC        | Cabinets and Casework         | \$147.00       |
| 24          | 12/2/2022 | Ryan Building Materials      | Cabinets and Casework         | \$409.00       |
| 24          | 12/2/2022 | Tractor Supply               | Cabinets and Casework         | \$165.00       |
| 24          | 12/2/2022 | United Rentals               | Cabinets and Casework         | \$1,288.00     |
| 24          | 12/2/2022 | William Kupfer               | Cabinets and Casework         | \$120.00       |
| 24          | 12/2/2022 | Williams Distributing        | Cabinets and Casework         | \$317,865.00   |
| 24          | 12/2/2022 | Parker Arntz Heating and P   | Cabinets and Casework         | \$140.00       |
| 24          | 12/2/2022 | G. Fisher Payroll            | Cabinets and Casework         | \$318,750.00   |
| 25          | 12/2/2022 | Amazon.com                   | Special Construction          | \$1,940.00     |
| 25          | 12/2/2022 | American Rental              | Special Construction          | \$1,043.00     |
| 25          | 12/2/2022 | Appliance Factory Parts      | Special Construction          | \$475.00       |
| 25          | 12/2/2022 | Colony Hardware Corp.        | Special Construction          | \$10,776.00    |
| 25          | 12/2/2022 | Ferguson Facilities Supply   | Special Construction          | \$3,732.00     |
| 25          | 12/2/2022 | Frazier Rentals, Inc.        | Special Construction          | \$13,012.00    |
| 25          | 12/2/2022 | Golich Building Supply, Inc. | Special Construction          | \$457.00       |
| 25          | 12/2/2022 | Hilti Incorporated           | Special Construction          | \$1,887.00     |
| 25          | 12/2/2022 | Home Depot                   | Special Construction          | \$10,674.00    |
| 25          | 12/2/2022 | Jon-Don, Inc.                | Special Construction          | \$54.00        |
| 25          | 12/2/2022 | K & H Concrete Cutting       | Special Construction          | \$9,216.00     |
| 25          | 12/2/2022 | Lowes Companies, Inc.        | Special Construction          | \$136.00       |
| 25          | 12/2/2022 | Nationwide Facility Supplies | Special Construction          | \$38.00        |
| 25          | 12/2/2022 | Republic Services            | Special Construction          | \$13,756.00    |
| 25          | 12/2/2022 | Ryan Building Materials      | Special Construction          | \$250.00       |
| 25          | 12/2/2022 | Tractor Supply               | Special Construction          | \$735.00       |
| 25          | 12/2/2022 | Tubs 'R' Us                  | Special Construction          | \$510.00       |
| 25          | 12/2/2022 | United Rentals               | Special Construction          | \$181.00       |
| 25          | 12/2/2022 | William Kupfer               | Special Construction          | \$460.00       |
| 25          | 12/2/2022 | Parker Arntz Heating and P   | Special Construction          | \$4,565.00     |
| 25          | 12/2/2022 | G. Fisher Payroll            | Special Construction          | \$466,170.00   |
| 28          | 12/2/2022 | Ferguson Facilities Supply   | Plumbing / Domestic Hot Water | \$325.00       |
| 28          | 12/2/2022 | Hilti Incorporated           | Plumbing / Domestic Hot Water | \$5,857.00     |
| 28          | 12/2/2022 | Home Depot                   | Plumbing / Domestic Hot Water | \$482.00       |
| 28          | 12/2/2022 | Parker Arntz Heating and P   | Plumbing / Domestic Hot Water | \$1,358,481.00 |
| 29          | 12/2/2022 | Colony Hardware Corp.        | HVAC                          | \$203.00       |
| 29          | 12/2/2022 | Home Depot                   | HVAC                          | \$155.00       |
| 29          | 12/2/2022 | Parker Arntz Heating and P   | HVAC                          | \$308,538.00   |
| 30          | 12/2/2022 | Bren's Electric, Inc.        | Electrical                    | \$1,100,215.00 |
| 30          | 12/2/2022 | Home Depot                   | Electrical                    | \$242.00       |
| 30          | 12/2/2022 | Knight Watch, Inc.           | Electrical                    | \$106,830.00   |

## Expense Summary

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