Residents of manufactured home parks have a lot of power. Manufactured Homeowners can:

- Take legal action.
- Reveal the truth about park lords.
- Vote.
- Negotiate with the park-owner.
- Demand that the police department respond to issues in the park.
- Propose legislation on the local or state level to protect homeowners.

Almost everyone has the power to do any of these things, but often time’s people choose not to take action.

Resident associations create more power.

- Resident association leaders gain credibility (when they present themselves as the “President of the resident association” for example)
- Resident associations can build a reputation as a powerful group of people. The benefits of being known as “a group to be reckoned with”.
- Resident associations can organize resources, including funds, allies, and property to promote the goals of the association.

Resident associations promote new ideas about who lives in manufactured home parks. Ending these stereotypes and creating a new public meaning of parks will, in the long-term, make park residents more powerful.
Resident Associations are Most Powerful When:

- There is a large base of active members who believe in the mission.
- There is frequent communication between leaders and members.
- Residents know their rights.
- Leaders are strategic and fair in negotiations.
- Leaders get support from others in the broader community.
- Leaders and members consistently follow through with what they commit to do.
- New leaders are continually developed to keep the association going.

Residents of any manufactured home park can join together with their neighbors to form a resident association (also known as a homeowner association or HOA). The concept is simple: there is great strength in numbers. Resident associations give structure and legitimacy to any group of neighbors who want to organize to protect and improve their community.

What is a Resident Association?

A resident association is a formal group of neighbors who come together and form an organization to act on their shared values and vision for the community. Three things are needed to make change in any community:

- A vision
- A base of people who believe in that vision
- A vehicle to organize the base

Resident associations are a vehicle manufactured homeowners can use to organize a base and promote their vision.

Resident associations strengthen the voices of mobile/manufactured homeowners in negotiation, and help them to:

- Preserve property values
- Create safe neighborhoods
- Ensure that park management complies with all laws
In short they are assets to the parks and the community as a whole!

**Characteristics of Resident Associations:**

- **Participatory:** everyone in the community is encouraged to get involved
- **Represents a majority:** at least 51% of the households in the community are members of the association
- **Democratic:** every member has a vote and a voice in decision making
- **Community-Led:** the leaders of the association are from the community and elected by the members
- **Mission Driven:** the association has a written mission statement that describes its purpose
- **Structured:** there is a formal structure created by the membership, called bylaws, mapping out instructions for how decisions get made and how leadership roles are filled

**Examples of What Resident Associations Can Do:**

- Negotiate with a Park-owner or manager to resolve community issues.
- Pass legislation on the local or state level to protect homeowners.
- Develop a neighborhood watch.
- Host a park-wide cleanup day.
- Purchase the park as a co-op, land trust, or non-profit.
- Have a regular newsletter to communicate to homeowners.
- Establish a welcome committee for new residents.
- Participate in broader coalitions (affordable housing, racial justice, etc.).
- Organize voter turnout for elections.
- Hold accountability sessions with public officials.
- Host community celebrations and social events.
- Organize against park closings.
- Organize for relocation compensation.
**Benefits**

- Important decision makers such as politicians, police, park management are more likely to listen to an organized group of residents than individuals.
- It makes your community visible.
- A resident association can be a place where neighbors exchange information and ideas about how to respond to issues in the park.
- If residents in the park want to take legal action the resident association can be the plaintiff instead of individual residents.
- A resident association gives people a place to voice their concerns where they can be heard without fear of retaliation.
- A resident association can build a sense of community in the park as people get to know each other.

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**Community Building**

By engaging in community projects, and working together, these associations have the potential to create positive, strong, and safe communities.

**Examples:**

- Develop a neighborhood watch
- Host a park-wide cleanup day
- Host community celebrations and social events
- Establish a welcome committee for new residents
- Have a regular newsletter to communicate to homeowners
Education

Members of a residents association help educate their communities regarding the rights and responsibilities of residents under the Utah Mobile Home Park Residency Act.

Mediation

There is power in numbers! Even if your community has not experienced problems, an association can prevent them from occurring. When an association is recognized by park management, it effectively opens channels of communication, allowing residents to work together to benefit their communities.

Representation

When mobile/manufactured homeowners need to take legal action concerning a grievance, residents organized into an association will have a stronger standing in court.

Examples:

- Participate in broader coalitions (affordable housing, racial justice, etc)
- Organize voter turnout for elections
- Hold accountability sessions with public officials
- Be a part of public policy decisions

Manufactured Home Park Closures

Owning a home in a mobile/manufactured home community remains one of the last sources of truly “affordable” housing, especially for those on fixed or modest incomes. Over the last decade, at least 20 of Utah’s manufactured home communities have been sold for redevelopment. Unfortunately, residents of a community may not be able to pay to relocate their homes ($5,000-$20,000 at least). Some homes are unable to be moved due to age. When a community closes, homeowners are left scrambling for resources and for alternative housing.
To ensure that manufactured homeowners have the best possible outcome a functioning, well-organized residents’ association is **ESSENTIAL**.

**Examples:**

- A residents association can work with local government to gain access to relocation funds.
- A residents association can negotiate with the property owner to best serve residents interests (relocation money, extended time, etc.)

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**Resident-Owned Communities (Cooperatives)**

New financing programs, and for profit and non-profit partnerships, have now made cooperative ownership (collective resident ownership) of manufactured/mobile home communities a real possibility— even for households with fixed or moderate incomes.

In cooperatively owned communities, each household unit has the option to own a share of the land beneath their home. This is crucial to asset development, and allows mobile/manufactured homes to appreciate in value over time. It also encourages ownership in the community and prevents the community from being sold or closed for redevelopment. Resident owned communities preserve manufactured home spaces and give manufactured homeowners peace of mind and stability, by knowing that they have control over their housing arrangement. Resident owned communities ultimately create long-term sustainable communities.

A prerequisite for resident ownership is the presence of a strong, working resident association. Members of a community need to work effectively together when making decisions on behalf of their communities. Moreover, in parks with strong associations, it is possible for them to partner with local non-profits like Utah Resident Owned Communities (UROC), to make an offer to purchase their
community. UROC helps provide technical assistance to resident, when purchasing their parks.

*Examples:*

- Purchase the park as a co-op, land trust, or non-profit
- Organize against park closures
- Organize for relocation compensation
- Negotiate as a group with Park Owners

*(Important) Examples:*

- Purchase the park as a co-op, land trust, or non-profit
- Organize against park closures
- Organize for relocation compensation
- Negotiate as a group with park owners
Activities

Senior Life Line:

In one community in Salt Lake County the neighborhood is divided into teams in each team neighbors swap phone numbers and check in on one another as needed. Households may tell each other when they go on vacations, have their neighbors watch for suspicious activities, and/or pick up mail. This helps neighbors to get acquainted with one another and that can help ease the minds of seniors to know that someone will check up on them and is watching out for their safety.

Maintenance & Park Standards:

Often times, park managers/owners do not know what their residents want for their community. Only when residents’ voices come together, does park management understand what it is they can do to improve the community. For example, in one manufactured community a swing set and barbeque pit had sat unused, in disrepair for years. The residents developed a plan to re-vamp the area and took it to park management. Park management joined with residents and conducted fundraising activities (bake sales, etc). While they didn’t raise enough to construct a new play area it did convince the park’s owner to invest in the necessary improvements.

Recycling:

Some of the parks HOA’s in Salt Lake County have created park-wide recycling programs. The monies earned from this enterprise prevent members from having to pay extra for annual association parties and events.
Emergency preparedness:

As an association, your organization may choose to invite guest speakers and experts to teach your community about emergency preparedness. Manufactured homes react differently in disasters and it is important to educate yourself and your neighbors and create a plan to respond to them.

National Night Out:

These events are usually a good place to start! They are designed to:

- Heighten crime and drug prevention awareness
- Generate support for and participation in, local anti-crime programs
- Strengthen neighborhood spirit and police-community partnerships
- Send a message to criminals letting them know that neighborhoods are organized and fighting back

Traditional display of outdoor lights and front porch vigils, cities, towns and neighborhoods “celebrate” NNO with a variety of events and activities such as:

- Block parties
- Cookouts
- Visits from local police & sheriff departments
- Parades, exhibits
- Flashlight walks
- Contests
- Youth programs

For more information go to: http://www.nationalnightout.org
Socializing is Valid!

Many people think that organizational work is tedious and boring by definition. Organizing a group to defend your rights and improve your community can be an enjoyable and pleasant experience!

One way to make organizing more fun is for members to socialize among themselves: schedule a social time at meetings so people can exchange ideas and get to know each other better. This strengthens the sense of community and solidarity among members. Consider celebrating events like birthdays, graduations and OF COURSE your associations’ victories.
Protections

Legal Protections:

The *Utah Mobile Home Park Residency Act* (Utah code 57-16-16) gives residents of a manufactured/mobile home park the right to organize resident’s associations.

The Utah law provides resident associations three key rights:

- The right to organize
- Non-interference by park management/owners
- Eviction for “good cause” only

Other rights

- Right to use common facilities, free of charge, for the resident association meetings
- Right to contact state or local health departments to complain about health and safety conditions of the park
- Right to have meetings within the park related to manufactured home living or social or education purposes, as well as forums for speeches by public officials or candidates for public office
- Under Utah’s Title 57-16-2, mobile/manufactured home park residents are not allowed to waive their rights, as given by law (see the full section of the law at the end of this handbook)
Over the course of your work you will inevitably be involved in a number of meetings. These include resident association membership meetings, public meetings (city council, legislative committees, etc.) and coalition meetings. Meetings are the lifeblood of an organizing campaign. Meetings should serve as the main tactic for communicating directly with your base. It is at meetings that major decisions are made and crucial information revealed. Holding regular meetings is key to building momentum. Knowing how to run an effective meeting is necessary for success.

The Problem with Meetings

Think about all the meetings you have attended in your life: school meetings, family meetings, work related meetings, church meetings, and community involvement meetings. That’s a lot of meetings! Most of your neighbors have probably been to a similar number of meetings.

Think of some of the worst meetings you have attended. What made them so bad? Where they unorganized? Boring? Did they seem to go on and on without accomplishing anything? Maybe there were insurmountable differences between people at the meeting. Maybe there were people who monopolized the meeting and did all the talking. Maybe people got side tracked and talked endlessly about issues that weren’t related to the meeting.

This isn’t to depress you. These are some ideas of things to avoid when you are organizing meetings for your community. If your meetings are boring, unorganized, and a place where only a few people do all the talking, then people aren’t going to come.

Steps to Pulling Off an Effective Meeting

STEP 1: Personal Reflection

You never want to have a meeting just for the sake of having a meeting. Before calling a meeting, take some time to think about what you want to accomplish. What should the meeting look like? Who should be there? What needs to happen for the meeting to be successful?
STEP 2: The Pre-Meeting

Planning the meeting ahead of time will greatly increase its likelihood of success. It’s well worth the time to have a “pre-meeting” with your leaders. At the pre-meeting, brainstorm goals and think about the actions necessary to achieve them. At the pre-meeting you should also decide:

- The date, time and location of the meeting
- The agenda
- The ground rules
- Who’s invited to the meeting
- Roles for the meeting:
  - Facilitator
  - Topic presenters
  - Timekeeper
  - Note-taker
  - Greeter and sign in table attendant
- Plants: people in the audience who are told to make a specific question or comment
- Who will play these roles
- How the room will be set up
- The outreach strategy to get people to turnout

When discussing who should be invited, you should also consider the possibility of uninvited guests showing up at your meeting. Make sure you have a plan in place for how to handle this. If an adversary shows up and you are not sure what to do, we recommend putting it to a vote. Whether they decide to have the person stay or leave, you are respecting the will of the majority. Hopefully the person in question will respect that too.

STEP 3: The Meeting

Meetings are likely to be effective when they:

- Start and end on time
- Have a printed agenda
- Have ground rules
- Provide opportunities for everyone to participate
- Create tension
- Address a problem that people care about
- Present a solution to the problem that requires everyone’s participation
The **agenda** is a tool to ensure the meeting stays focused, on schedule, and is run in an organized manner. It should include:

- The date and location of the meeting (for future record)
- Ground rules
- The major points that will be discussed
- Time allotments for each agenda item

**Ground rules** are a means of enforcing the will of the majority at a meeting. They are the basic code of conduct.

- Stay on Agenda
- One person at a time
- No interrupting
- Give everyone a chance to speak.
- Respect each other
- Turn off cell phones

At the start of the meeting present your ideas for ground rule and ask for feedback. Then ask everyone to approve the ground rules by a show of hands. That way if someone gets out of line, it is easier to enforce the ground rules if everyone has agreed to them ahead of time.

**Tension** is an important element of a good meeting. Tension arises when people are confronted with an unjust situation and challenged to make commitments to do something about it. Unless you’re organizing a meeting about a bake sale, there should be tension in the room.

It is only with the continued involvement of your base that things will change. You want to give people hope, but not put them at ease. If people leave your meeting feeling totally at ease, then the problem is resolved in their mind, and there will be no reason to stay involved. When the problem comes back again because nothing changed, they will blame you for giving them a false sense of security. Therefore, it is a mistake to try to avoid conflict in a meeting. Instead you should identify conflict that exists and use that conflict towards positive ends.

Look for ways to ensure that **everyone participates**. There are several ways of doing this.

- Introductions- have everyone say their name and how long they have lived in the park. ..Also try to think of one good question to have everyone answer. For example: What’s one thing you like about living in the park? Why did you come to this meeting? What’s one thing you would like to change about the park?
Ask people how they feel. When discussing topics that bring new information to light it’s important to get residents’ reactions. Ask people in one word how they feel about what they just heard.

Ask people “Why?” Once you know how people feel about a situation or problem, it’s important to get their sense of why it is happening. This will get your audience heated up and ready to tackle solutions.

Group brainstorming is a great way to generate ideas, foster participation, and identify new leaders. Brainstorm topics can include: What do you want to change in the park? How should the association respond? Write all of the ideas down on a wipe board, chalkboard or large sheet of paper that everyone can see.

“Dotmocracy” is the perfect follow up to a brainstorm. Have them vote for their favorite ideas.

**STEP 4: Evaluation**

You must evaluate every meeting you do. In order for people to keep coming back you want to know how they felt about the meeting. Here are three different ways of evaluating a meeting. We recommend all of them:

**BEFORE THE END OF THE MEETING** “In one word, how do you feel?”
Even if after you did this at some point earlier in the meeting. A quick check in at the end of the meeting with everyone there will tell you a lot about how the meeting went. This will also help you plan the next steps.

**AFTER THE MEETING ADJOURNS:** pull together a group of people to do a more detailed evaluation right on the spot. This can include everyone at the pre-meeting, people who spoke out during the meeting and anyone else who wants to be a part of evaluating the meeting. Go around the circle and ask people one thing that they though went well. Then ask them one thing that didn’t go well or that could be better next time. Looking at both lists, brainstorm what the next steps are coming out of this meeting.

**A COUPLE DAYS AFTER THE MEETING:** schedule some one-on-ones with people who made an impression on you at the meeting as having leadership potential. In the one-on-one ask them how they felt about the meeting and identify ways that they can work on next steps.
1. **Confirm Status of the Association**
   A resident association as “an organization that has the written permission of the owners of at least 51 percent of the manufactured homes in the park to represent them, and which is organized for the purpose of resolving matters related to living conditions in the manufactured home park.” As a general rule it is best if the majority of households in your park have joined the association.

2. **Define the Mission of the Resident Association**
   The association should have a brief mission statement defining its purpose and values, so that it is clear to potential board candidates what the association is about.

3. **Decide the Structure of the Board**
   **Size:** The board should have an odd number of people. Generally 5 or 7 people are a good size. If the board is too small, your officers may get burned out. If the board is too big, meetings may become unmanageable and hard to coordinate.

   **Officers:** Boards typically have a president, vice-president, secretary, and a treasurer (if the association wants to do fundraising). The other members are known as “at-large” members and share the same voting privileges as officers.
4. **Identify Potential Conflict of Interests**

   It is critical that in a resident association, the issues affecting residents be the main concern of its officers. There are numerous ways in which a conflict of interest may arise, and the membership will have to decide whether or not someone can be on the board. For example:
   
   - Under Utah law Park managers, owners, landlords, maintenance or people otherwise employed by the park cannot be on a board
   - Also immediate relatives of the park owner or management
   - People who own a home or homes in the park, but do not live in the park
   - Non-park residents

5. **Determine who can be on the Board**

   Before nominations, the membership should clarify who can and cannot be on the association board. As a general rule, conflicts of interest are best avoided, and only members of the association can be members of the board.

6. **Nominations**

   Only resident association members can be nominated other for board positions. Members can also nominate themselves. Once a candidate has been nominated they should either decline or accept the nomination.

7. **Speeches**

   Candidates should give a brief speech (2 minutes) on why they want to be on the association board, what they hope to accomplish, and why they are the best person for the position.

8. **Voting**

   Elections should begin for the highest office (president) and proceed down so that people can run for multiple positions if not elected. They should be done through secret ballot and only one person per household is allowed to vote. To win the election, a candidate must receive 51% of the vote. If no one receives 51% during the first round of voting then the top two candidates will hold a run-off election.
9. **Vote Counting**
   An objective party should count votes. Candidates for a particular position should not be involved in counting ballots for that position. Votes should be tallied and the results posted for all to see.

10. **Acceptance Speech and Pledge**
    Each newly elected board member should give a 1-minute acceptance speech and promise to uphold the mission of the resident association.
Board Positions

**President**

The president is responsible for working with the board to run the association. They preside at association board meetings and park wide meetings. They are usually the association’s spokesperson and a key contact with allies, targets, and media. The president must lead in a democratic manner and consult with the board and membership before taking actions or making major decisions.

**Vice-President**

The vice-president will take over for the president in the event of absence or inability to perform normal duties, as well as succeed the presidency, should the president be removed or resign. The vice-president will assist the president in the performance of his or her duties.

**Secretary**

The secretary takes minutes of all board meetings and distributes them as needed by the board and membership. They also collect ballots at election times for the board and can facilitate the production of newsletters.

**Treasurer**

The treasurer will facilitate fund raising efforts and keep the board apprised of the association’s funding budget at each meeting. They also present an annual budget to the association at the annual meeting. If the association decides to require the membership to pay dues, the treasurer will collect them.

**At-Large Members**

At-large members along with the other officers vote on matters of importance to the association. They are responsible for outreach work and for recruiting support. They also represent the residents’ interests at board meetings.
June 12, 1995

Pat Smith
235 Fifth Street
Fairtown City, NH 01235

Dear Pat Smith:

You have been recommended as a candidate for the Fairtown Neighborhood Housing Coalition's Board of Directors. It is important that you understand what is expected of a Director of our organization's Board.

Board responsibilities include:

1) Interaction between the community and our organization;
2) Implementation of programs to serve the community;
3) The formation of policy that reflects the needs of the total community;
4) Long- and short-range planning;
5) Long-term stability and continuity; and
6) Fund-raising and resource development.

Active participation by Board members is necessary to ensure quality services to the community. As a Board member we expect you to attend all Board meetings (our by-laws require that the Board meet at least 4 times each year). In addition to the quarterly Board meetings, each local chapter has a monthly meeting, and you will also be asked to serve on a Board Committee. Generally speaking, this means a minimum monthly time commitment of 4-6 hours.

As a member we expect you to educate yourself about our organization's activities and programming so that you will be a knowledgeable member and a good organizational representative within the community.

New Board members are primarily selected on the basis of representation, skills, special interests, and willingness to commit time to Board activities. However, not every applicant will be selected. In an honest effort to develop a Board that is representative of the community we serve, new members will also be selected on the basis of their ability to "round out" the composition of the Board. As we have always been an organization that has worked to empower low-income persons, 70% of our Board members shall be low-income.
FOUR OPTIONS FOR MAKING DECISIONS

Option 1:
issue raised by:
COMMUNITY

BOARD MEMBER

BOARD COMMITTEE

DECISION BY:
FULL BOARD

Option 2:
issue raised by:
COMMUNITY

BOARD MEMBER

FULL BOARD

BOARD COMMITTEE

DECISION BY:
FULL BOARD

Option 3:
issue raised by:
COMMUNITY

STAFF MEMBER

FULL BOARD

DECISION BY:
BOARD COMMITTEE

Option 4:
issue raised by:
COMMUNITY

BOARD COMMITTEE

FULL BOARD

DECISION BY:
BOARD COMMITTEE
Community Problem

Addresses to Board member – (Area Director)

Area Director Brings problem to Full Board

Full Board discusses the problem – if issue us mandated then it will go on

Full Board to Executive Board and decision is made
### Some Basics in Parliamentary Procedure

1. **Can anyone just get up and talk at a meeting?**
   - No. They must be recognized by the Chairperson. This is to give everyone a chance to speak—not just those with the loudest voices.

2. **Can you speak on anything you want to?**
   - No. You must speak to a “motion”—either for or against. Everybody has to stay on the same subject. This avoids confusion and helps get things done.

3. **How do you get what you want discussed?**
   - It is necessary to make a “motion” and get someone to “second” the motion.

4. **What can a “motion” be about?**
   - It can be about any action you might want the group to talk about.

5. **What are some examples of “motions”?**
   - Some examples of “motions” you can make in a meeting are:
     - To send a letter
     - To instruct the Local bargaining Committee on what to do
     - To spend money on building a Union Hall
     - Any other general purpose
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<tr>
<td>6. How do you make a <strong>“motion”</strong>?</td>
<td>This is what you do:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Raise your hand to get the Chairperson’s attention</td>
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<tr>
<td></td>
<td>2. After the Chairperson recognizes you, say:</td>
<td>“Madam Chairwoman (or Chairman) I move that we-- (state your request)”</td>
</tr>
<tr>
<td>7. After the “motion” is made, what is needed next?</td>
<td>Some has to “second” your motion. This assures that at least two people ant the subject addressed. Unless there is a “second”, the meeting will go onto the other business.</td>
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<td>8. How is the motion discussed?</td>
<td>A “motion” gets discussed as follows:</td>
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<td></td>
<td>1. After the “motion” has been made and “seconded” the Chairperson will ask:</td>
<td>“Is there any discussion?”</td>
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<td>2. To take part in the discussion, raise your hand and ask the Chairperson for the “floor” (in other words ask to be recognized as the person who has a right to speak at the moment).</td>
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9. If you think debate should be stopped, what could you do?

To stop debate, do the following:
1. The motion to end debate requires a “second”
2. The motion to end debate is not debatable but must be put to a vote by the Chairperson.
3. The motion requires a 2/3rds vote to end the debate. This prevents “steamrolling” through a motion and assures people a chance to speak even though they may be a minority.

NOTE: Often the chairperson will see that discussion is running out and will ask the attendees:

“Are you ready for the question?”

Unless someone indicates that s/he would like the discussion to continue, the Chairperson will put the question to a vote.

10. If debate stops, then what happens?

Once debate ends:
1. The Chairperson will restate the motion:
   “It is moved and seconded that we . . . “
2. Then the Chairperson will take a vote by saying:
   “Those in favor say ‘AYE’ (pause to listen for votes).
   “Those opposed say ‘NO’ (a pause to listen for votes).”

The majority rules, so the motion is either carried (more people vote “AYE”) or motion is defeated (more people vote “NO”)

See Roberts Rules of Order
Minutes are Essential

Organizations need up-to-date and accurate minutes for both their official records and day-to-day operations. Board members often complain that getting a Board Secretary is difficult because writing minutes seems to be such a time-consuming and difficult chore.

It is helpful if the Board can agree upon the basic information that must be included in the organizations’ minutes and then work with the Board Secretary in preparing them. *(for a sample of minutes look under samples tab)*
A “top drawer” file holds critical documents. Board of directors need to be aware of and familiar with the organization’s financial and administrative records. This is a key responsibility of the Board and one that all working Boards must uphold.

Maintenance of these records through a “top drawer” file is an efficient method of ensuring quick access to this information for Boards and staff.

At year’s end, the “top drawer” files can be transferred to the organization’s permanent files for that year.
| **Calendars** | Organizations should have a calendar of basic administrative and programmatic functions/events that can serve as a useful reminder to busy Board members. |
Maintaining Accurate financial information is a major responsibility of the Board

The Board has a legal and fiduciary responsibility to monitor and safeguard the funds of the organization. To adequately perform this task, Board members must be presented with financial data on a monthly basis in a format that is clear and discernible. There are, however, some basic pieces of information that are an essential part of every financial statement. Refer to the Exhibit and note the following:

1. The report should be issued by the Board Treasurer every month and should indicate on the face of the report the period covered by the report.
2. The beginning balance should be shown. This should be placed at the top of the report and should correspond with the ending balance of the previous month’s report.
3. All income received during the month should be listed individually under the INCOME category of the report, with the source and the amount received.
4. All expenditures during the month should be listed individually under the EXPENSES category of the report according to budget line-item.
5. There should be TOTALS for all income and expenses.
6. The ENDING BALANCE is equal to this equation:

   \[ \text{Beginning Balance} + \text{Income} - \text{Expenditures} \]