# **Housing Authority of the City of Pittsburgh**

Single Audit

December 31, 2011



### SINGLE AUDIT

### **DECEMBER 31, 2011**

### **DIRECTORY**

# Financial Statements and Required Supplementary and Supplementary Information:

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# Housing Authority of the City of Pittsburgh

Financial Statements and Required Supplementary and Supplementary Information

For the Years Ended December 31, 2011 and 2010

# FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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### Independent Auditor's Report

**Board of Commissioners** Housing Authority of the City of Pittsburgh

We have audited the accompanying basic financial statements of the business-type activity of the Housing Authority of the City of Pittsburgh (Authority) as of and for the years ended December 31, 2011 and 2010, which comprise the Authority's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activity of the Authority as of December 31, 2011 and 2010, and the respective changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated July 24, 2012 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through xvii be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Board of Commissioners Housing Authority of the City of Pittsburgh Independent Auditor's Report Page 2

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial data schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The financial data schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 statements taken as a whole.

Maher Duessel

Pittsburgh, Pennsylvania July 24, 2012

# Housing Authority of the City of Pittsburgh, Pennsylvania Management's Discussion and Analysis Fiscal Year Ended December 31, 2011

### Management's Discussion and Analysis

The management of the Housing Authority of the City of Pittsburgh (Authority), Pennsylvania offers the readers of the Authority's financial statements this narrative overview and analysis of the Authority's financial performance during the year ended December 31, 2011.

We have designed this Management's Discussion and Analysis to:

- Assist the reader in concentrating on particular or significant financial issues.
- Provide an overview of the Authority's financial activity.
- ♦ Highlight changes in the Authority's financial position and its ability to address the next and subsequent year challenges.
- ♦ Identify particular issues or concerns.

Readers should consider the information presented here in conjunction with the Authority's Financial Data Schedule (FDS), the accompanying Audited Financial Statements, and related footnotes to obtain a complete understanding of the Authority's financial position.

The Management's Discussion and Analysis is presented in accordance with the requirements of the Governmental Accounting Standards Board Statement No. 34 (GASB Statement No. 34).

Any questions concerning the information provided in this discussion or requests for additional information should be addressed to the Authority's Chief Financial Officer.

#### Overview of the Financial Reports

This annual report consists of three parts – Management's Discussion and Analysis (this section), the Basic Financial Statements, and Supplementary Information that further explains and supports the information in the financial statements.

The financial statements in this report are those of a special purpose governmental entity engaged in a business-type activity and include the following:

- ◆ Statements of Net Assets (Balance Sheet) includes all of the Authority's assets and liabilities and provides information about the amounts and investments in assets and the obligations to Authority creditors. It also provides a basis of assessing the liquidity and financial flexibility of the Authority. Over time, increases or decreases in net assets will serve as a useful indicator of whether its financial health is improving or deteriorating.
- ♦ Statements of Revenues, Expenses, and Changes in Net Assets reports the Authority's revenues by source and its expenses by category to substantiate the change in net assets for the year. These statements measure the success of the Authority's operations over the past year.

- ♦ Statements of Cash Flows reports the Authority's cash receipts and cash payments during the year and provides information about the Authority's operating, investing, and financing activities.
- ♦ *Notes to Financial Statements* explain some of the information in the Authority's financial statements and provide more detailed data.

### Authority Program Overview

Conventional Low-Income Public Housing - Under the Conventional Low-Income Public Housing Program (LIPH), the Authority rents apartments that it owns to low-income households. The Conventional Low-Income Public Housing Program is operated under an Annual Contributions Contract (ACC) with the U.S. Department of Housing and Urban Development (HUD), and HUD provides Operating Subsidy funding to enable the Authority to provide this housing at a rent that is based upon 30% of household income.

Housing Choice Voucher Program - Under the Housing Choice Voucher Program, the Authority administers contracts with independent landlords that own rental property. The Authority subsidizes the family's rent through a Housing Assistance Payment made to the landlord. The program is administered under an Annual Contributions Contract (ACC) with HUD. HUD provides Annual Contributions Funding to enable the Authority to structure a lease that sets the participating residents' rent at 30% of household income.

**DHAP** - Represents the Disaster Housing Assistance Program, which uses HUD funds to provide temporary rental assistance to families displaced as a result of Hurricanes Katrina or Rita.

**Section 8 New Construction** - Represents Section 8 Housing Assistance Payments that are administered by the Authority under the New Construction Program.

**Section 8 Moderate Rehabilitation Program -** Represents Housing Assistance Payments administered by the Authority under the Section 8 Moderate Rehabilitation Programs.

MTW Programs - Represents a demonstration program that provides the opportunity to design and test innovative, locally-designed strategies that use federal dollars more efficiently, help residents find employment and become self-sufficient, and increase housing choices for low-income families. This program allows the flexibility to combine funds from the LIPH Program, Capital Fund Program, and Section 8 Housing Choice Voucher program into a "block grant" to help better meet the purposes of the demonstration and the needs of the communities.

**Capital Program -** This program includes the Capital Fund Program and Replacement Housing Factor Program. The Authority receives grant funds, annually, under a formula-based award for the development, financing, and modernization of public housing developments and for management improvements. The Capital Program is the primary funding source for physical and management improvements to the Authority's properties.

**Capital Program - ARRA -** Under the Capital Program - ARRA, the Authority receives additional funding to be used for purposes similar to the regular Capital Fund Program as described above. This program is required to be reported separately from the regular Capital Fund Program on the Financial Data Schedule.

*Major Reconstruction of Obsolete Public Housing Projects (MROP)* – This grant program is funded by HUD to finance the capital cost of rehabilitation of old public housing to maintain or expand the supply of decent, safe, and sanitary housing for low-income families.

**Business Activities** - The Authority utilizes various methods to construct new public housing communities. One method used by the Authority, referred to as "Mixed Finance Development," employs funds from traditional public housing sources such as the Capital Fund Program and uses capital generated from the sale of low-income housing tax credits. For purposes of this Management's Discussion and Analysis, the non-profit Allies & Ross Management Development Corporation (ARMDC) blended component unit is included as a business activity in Table III on page vii. This is done for ease of view. ARMDC is listed in its own column within the supplementary information beginning on page 26.

*Other Federal Programs -* Other federal programs operated by the Authority include:

- ♦ Resident Opportunity and Supportive Services (ROSS)
- ♦ Community Development Block Grant (CDBG)

Other State and Local Programs - The Other State and Local Programs operated by the Authority include, but are not limited to, violence prevention, training and job skills, the Street Team Youth Development Project, the Clean Slate Program, and the Department of Community and Economic Development (DCED) grant program. For purposes of this Management's Discussion and Analysis, the non-profit Clean Slate E3 blended component unit is shown within the other programs column in Table III on page vii. This is done for ease of view. Clean Slate E3 is listed in its own column within the supplementary information beginning on page 26.

### Financial Analysis of the Authority

The Authority's Statements of Net Assets for the years ending December 31, 2011 and 2010 are presented in the following Table 1.

### Housing Authority of the City of Pittsburgh Statements of Net Assets As of December 31, 2011 and 2010

	2011	2010	Total Change	% Change
Current Assets	\$138,308,452	\$139,806,920	(\$1,498,468)	-1.1%
Capital Assets, Net of Accumulated Depreciation	101,510,951	100,595,543	915,408	0.9%
Investment in Mixed Finance Development Activities*	95,138,251	86,434,558	8,703,693	10.1%
Total Assets	\$334,957,654	\$326,837,021	\$8,120,633	2.5%
Current Liabilities*	\$8,410,977	\$12,334,812	(\$3,923,835)	-31.8%
Noncurrent Liabilities	28,494,877	31,258,637	(2,763,760)	-8.8%
Total Liabilities	36,905,854	43,593,449	(6,687,595)	-15.3%
Invested in Capital Assets,				
Net of Related Debt	79,397,768	77,074,618	2,323,150	3.0%
Restricted Net Assets*	160,758,548	127,568,877	33,189,671	26.0%
Unrestricted Net Assets*	57,895,484	78,600,077	(20,704,593)	-26.3%
Total Net Assets	298,051,800	283,243,572	14,808,228	5.2%
Total Liabilities & Net Assets	\$334,957,654	\$326,837,021	\$8,120,633	2.5 %

<sup>\*</sup> The large variances found in these line items are explained on the next page.

The Statements of Net Assets illustrates that Total Assets of the Authority increased by \$8,120,633 and Total Liabilities decreased by \$6,687,595. The result of operations in fiscal year 2011 created an overall increase in Net Assets of \$14,808,228, or 5.2%.

Investment in Mixed Finance Development Activities was increased in 2011 by 10.1% to \$95,138,251 from \$86,434,558 in 2010. New activity included primarily a \$4.3 million permanent loan to Garfield Phase III and \$3.4 million to Oak Hill.

Current Liabilities decreased from \$12,334,812 in 2010 to \$8,410,977 in 2011. This decrease was mainly attributable to the completion of various development projects during 2011 (specifically ARRA funded projects) that were completed prior to the end of the year.

The Authority's Restricted Net Assets increased by \$33,189,671, or 26.0%, and Unrestricted Net Assets were decreased by \$20,704,593, or 26.3%. The general swing between these classes was the result of positive operations and transfers of \$27,564,367 and \$5,000,000 to Allies and Ross Development Corporation and the Guarantee Corporation respectively. Current Assets decreased in 2011 by \$1,498,468 as Current Liabilities were also decreased by \$3,923,835 and Noncurrent Liabilities decreased by \$2,763,760.

The Statements of Net Assets reflect the financial position of the Authority, while the Statements of Revenues, Expenses, and Change in Net Assets illustrate the Authority's revenues and expenses for the fiscal year ending December 31, 2011. Table II below provides this statement along with a comparison to the fiscal year 2010 results of operation.

### Housing Authority of the City of Pittsburgh Statements of Revenues, Expenses and Change in Net Assets For the Years Ended December 31, 2011 and 2010

		2011		2010		Total Change	% Change
Crant Funding (Including							
Grant Funding (Including Capital Grant)	\$	103,085,760	\$	116,090,623	\$	(13,004,863)	-11.20%
Tenant Revenue	Þ	6,959,654	Ф	7,149,927	Ф	(190,273)	-2.66%
Other Income		9,083,165		7,149,927		1,170,173	-2.00% 14.79%
Investment Income		586,297		662,429		(76,132)	-11.49%
Fraud Recovery		81,341		54,374		26,967	49.60%
3		81,341		34,374		20,907	49.00%
Gain (Loss) on Sale of Fixed Assets		(002 920)		(742 (61)		(150 170)	21 400/
Fixed Assets		(902,839)		(743,661)		(159,178)	-21.40%
Total Revenue		118,893,378		131,126,684		(12,233,306)	-9.33%
Grant Expense		3,078,384		3,276,075		(197,691)	-6.03%
Housing Assistance Payments		32,717,146		31,042,217		1,674,929	5.40%
Administrative		17,671,442		17,987,457		(316,015)	-1.76%
Demolition Expense		6,250		1,727,004		(1,720,754)	-99.64%
Depreciation/Amortization		12,131,887		7,269,687		4,862,200	66.88%
Maintenance		9,882,876		10,327,435		(444,559)	-4.30%
Utilities		6,242,802		7,770,136		(1,527,334)	-19.66%
Tenant Services		2,806,442		2,063,881		742,561	35.98%
Protective Services		2,385,011		1,829,014		555,997	30.40%
General Expense		14,916,874		12,733,013		2,183,861	17.15%
Insurance Expense		2,054,876		2,370,472		(315,596)	-13.31%
Extraordinary Maintenance		191,160	_	90,387		100,773	111.49%
Total Expenses		104,085,150		98,486,778		5,598,372	5.68%
Change in Net Assets		14,808,228		32,639,906		(17,831,678)	-54.63%
Beginning Net Assets		283,243,572		250,603,666	_	32,639,906	13.02%
Ending Net Assets	\$	298,051,800	\$	283,243,572	\$	14,808,228	5.23%

### Provided below in Table III is further detail by program of Revenues, Expenses, and Change in Net Assets during fiscal year 2011.

#### Table III

### Housing Authority of the City of Pittsburgh

### Revenues, Expenses, and Changes in Net Assets - By Program

For the Year Ended December 31, 2011

	Low-Income Public Housing	Capital Fund Grant	Housing Choices Vouchers	Section 8 New Constr.	S8MR & HCVFSS & DHAP	Ross Grant	Other Programs *	Business Activities *	Elimination Entries	Total
Grant Funding	\$ 43,215,924	\$ 11,966,968 \$	43,578,228	\$ 205,413	\$ -	\$ 27,657	\$ 4,091,570	\$ -	\$ - \$	103,085,760
Tenant Revenue	6,959,654	-	-	-	-	-	-	-	-	6,959,654
Other Income	2,443,900	-	-	24,521	46,009	-	82,262	6,486,473	-	9,083,165
Investment Income	294,113	-	193,049	2,101	298	-	-	96,736	-	586,297
Fraud Recovery	7,362	-	73,979	-	-	-	-	-	-	81,341
Fee and Front-line Revenue	16,826,617	-	-	-	-	-	-	-	(16,826,617)	-
Gain (Loss) on sale of										
Fixed Assets	(902,839)	-	-	-	-	-	-	-	-	(902,839)
Total Revenues	68,844,731	11,966,968	43,845,256	232,035	46,307	27,657	4,173,832	6,583,209	(16,826,617)	118,893,378
Housing Assistance Payments	-	-	32,476,652	206,894	33,600	-	-	_	-	32,717,146
Administrative	24,389,676	-	4,254,823	33,498	4,751	-	920,125	105,045	(12,036,476)	17,671,442
Asset Mgmt. Fee	550,670	-	-	-	-	-	-	-	(550,670)	_
Depreciation	10,377,968	-	7,673	-	-	-	-	-	-	10,385,641
Maintenance	14,048,660	-	-	-	-	-	-	-	(4,165,784)	9,882,876
Utilities	6,242,802	-	=	-	-	-	-	-	-	6,242,802
Tenant Services	2,394,969	-	393,389	-	-	27,657	64,114	-	(73,687)	2,806,442
Protective Services	2,385,011	-	-	-	-	-	-	-	-	2,385,011
General Expense**	8,146,675	-	253,797	2,275	323	-	-	8,238,753	-	16,641,823
Insurance Expense	2,044,040	-	10,836	-	-	-	-	-	-	2,054,876
Causality Losses	27,547	-	-	-	-	-	-	-	-	27,547
Extraordinary Maintenance***	2,852,075	-	-	-	-	-	-	417,469	-	3,269,544
Total Expenses	73,460,093	-	37,397,170	242,667	38,674	27,657	984,239	8,761,267	(16,826,617)	104,085,150
Operating Transfers In	106,837,065	-	41,643,345	-	-	-	-	34,592,636	-	183,073,046
Operating Transfers Out	(112,574,406)	(11,966,968)	(58,531,672)	-	-	-	-	-	-	(183,073,046)
<b>Total Other Financing Sources</b>										
(Uses)	(5,737,341)	(11,966,968)	(16,888,327)	-	-	-	-	34,592,636	-	-
Change in Net Assets	(10,352,703)	-	(10,440,241)	(10,632)	7,633	-	3,189,593	32,414,578	-	14,808,228
Beginning Net Assets	128,375,150	=	35,388,593	230,826	433,303	-	707,135	118,108,565	-	283,243,572
Transfer of Equity	3,148,815	-	, , , , <u>-</u>	-	-	-	(3,148,815)	-	-	· · · · -
<b>Ending Net Assets</b>	\$ 121,171,262	\$ - \$	24,948,352	\$ 220,194	\$ 440,936	\$ -		\$ 150,523,143	\$ - \$	298,051,800

<sup>\*</sup> See discussion of this presentation on page iii

<sup>\*\*</sup> Includes amortization, which is presented separately in Table II

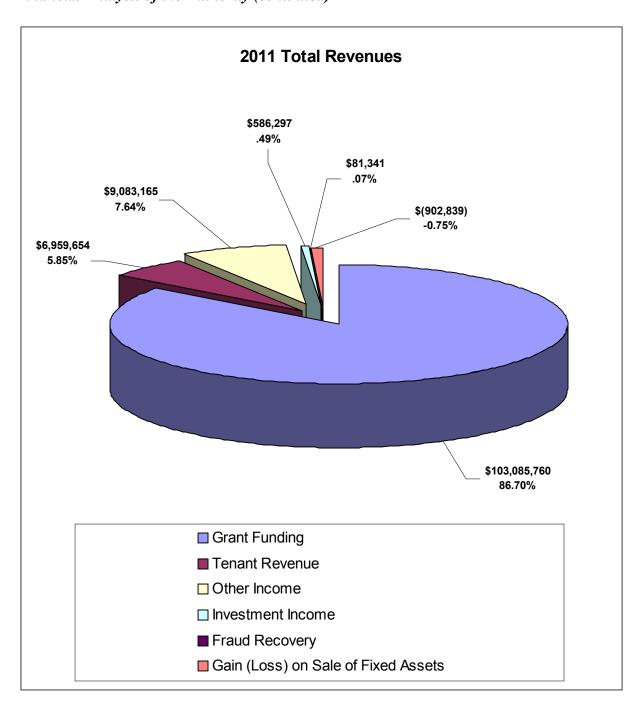
<sup>\*\*\*</sup> Portion of extraordinary maintenance is presented as grant expense in Table II

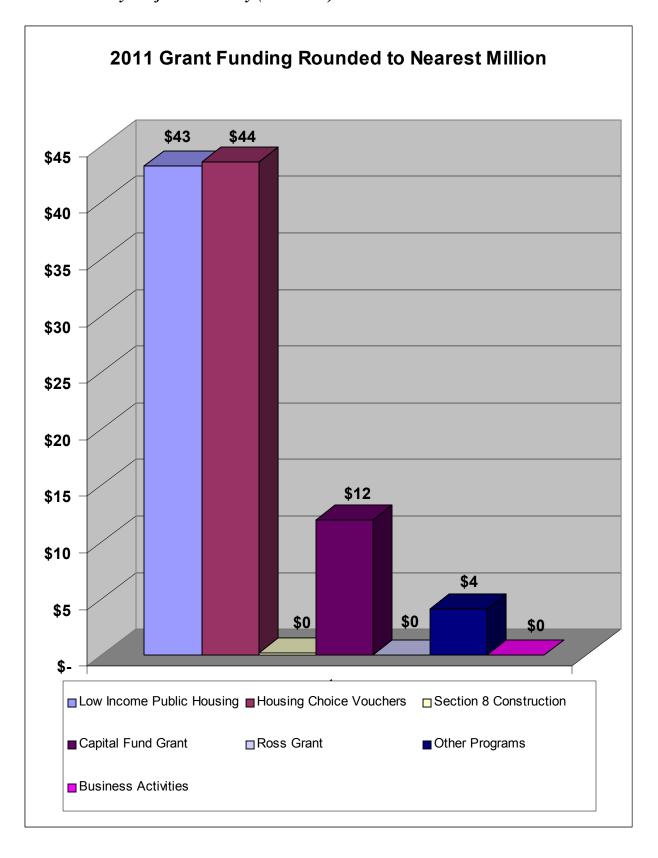
The following commentary is designed to discuss significant operating trends or events occurring in fiscal year 2011 relating to Revenues and Expenses that have been illustrated by the Statement of Revenues, Expenses, and Changes in Net Assets.

#### Revenues

Grants and subsidy payments from HUD are the Authority's main source of funds. The Authority has a very high reliance on HUD and therefore, the federal appropriations process. This creates a certain level of both volatility, in the amount of funds we receive, and security, that once funds are committed that they will be received since they are provided by the federal government.

- ♦ \$103,085,760 (86.70%) of the Authority's revenues are grants or subsidies received from governmental agencies, principally, the U.S. Department of Housing and Urban Development.
- ♦ \$6,959,654 (5.85%) of the Authority's revenues are from tenants for dwelling rental charges, excess utilities, and miscellaneous charges. This amount was decreased by 2.66% from the 2010 amount.
- ♦ In 2011, the Authority experienced a \$902,839 loss on the disposal of fixed assets. Small gains included \$35,568 on the sale of one dwelling unit through the Homeownership Program and \$13,818 on the disposal of scrap equipment. These gains were offset primarily by a large accounting write down of dwelling units approved by HUD for demolition and related to the Addison redevelopment. The Addison Development accounting loss was \$906,821. Other miscellaneous gains included a \$10,000 purchase option entered into with the Urban Redevelopment Authority on the storm damaged Broadhead property.
- ◆ Fraud Recovery revenue was improved by \$26,967, or 49.60%, primarily in the Housing Choice Voucher Program.



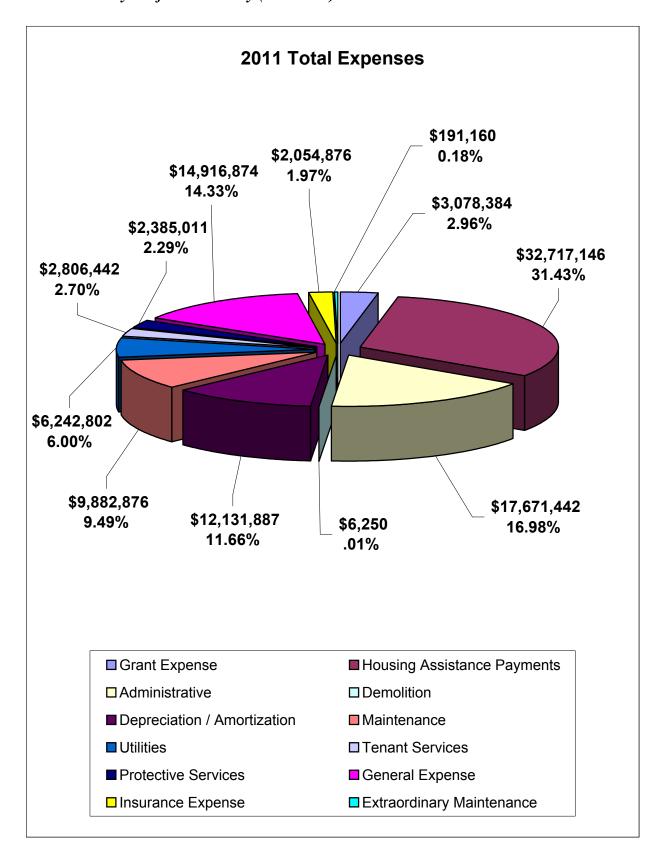


#### **Expenses**

Total Expenses for the Authority increased by \$5,598,372 or 5.68%, to \$104,085,150 for the year ended December 31, 2011 compared to Total Expenses of \$98,486,778 for the year ended December 31, 2010.

- ♦ Housing Assistance Payments consist of rental payments to owners of private property for which the Authority has a Housing Assistance Payment agreement with the tenant and the owner for the difference between the tenants's rent and the applicable payment standard. Housing Assistance Payments expense increased by \$1,674,929 or 5.40%, to \$32,717,146 for the year ended December 31, 2011 compared to Housing Assistance Payments of \$31,042,217 for the year ended December 31, 2010. By year-end, the Authority had increased Section Eight occupancy by 516 voucher units, bringing the number of families served to 5,703. Thus, the 5.40% increase in expense stems from a 9.94% increase in occupancy.
- ◆ Grant Expense decreased slightly in 2011 from \$3,276,075 to \$3,078,384, a reduction of 6.03%. Significant expenditures would include \$2,166,150 and \$495,720 for Phases III and IV of Garfield, respectively.

Other notable expenditure variances include a \$1.72 million decrease in demolition. The Authority did no demolition related to development in 2011 but paid \$6,250 to raze one property in the Bedford community. Depreciation expense, which is non-cash, increased by 66.88% over 2010 as the Authority began to expense \$42 million in new assets from two onetime sources, the ARRA Stimulus Grant and Honeywell ESCO contract. Utility expense fell \$1.5 million, or 19.66%, due to the benefits of the ESCO conservation upgrades. Tenant Services Expense increased by \$742,561, or 35.98%, driven partly by the cost of relocation of residents for the Addison redevelopment. Protective Services expense rose overall by \$555,997, or 30.40%, as the Authority incurred \$758,740 in new expense for security patrol contracts. Extraordinary Maintenance expense increased by \$100,773, or 111.49%, over 2010, \$93,982 of which was used to clean air ducts in the Authority Senior High-Rises. Another \$9,967 was used for software upgrades.



### Capital Assets

Capital Assets, Net of Accumulated Depreciation, increased by \$915,408, or 0.91%, to \$101,510,951 as of December 31, 2011 compared to Capital Assets, Net of Accumulated Depreciation of \$100,595,543 for December 31, 2010. Construction in Progress of \$9,995,049 at year-end consists primarily of two large components, \$4,182,630 from the closing of the 2009 Capital Grant and \$3,505,581 for new security cameras throughout the Authority. Other miscellaneous amounts include \$513,707 for assets contained in the MROP Program. Combined, these amounts were 79.04% less than the 2010 amount of \$47,682,451 that included \$17 million from the ARRA Stimulus Grant and \$25 million in ESCO utility upgrades. The following table illustrates the Capital Asset values as of December 31, 2011 and 2010.

Table IV
Housing Authority of the City of Pittsburgh
Capital Assets
As of December 31, 2011 and 2010

		2011		2010		Total Change	% Change
	ф	21 101 001	Φ.	20.020.611	Ф	261.200	1.520/
Land	\$	21,191,991	\$	20,830,611	\$	361,380	1.73%
Construction in Progress		9,995,049		47,682,451		(37,687,402)	-79.04%
Buildings		272,792,345		247,627,936		25,164,409	10.16%
Furniture, Equipment, and							
Machinery - Dwellings		500,540		500,540		-	0.00%
Furniture, Equipment, and							
Machinery - Administration		2,854,574		3,307,970		(453,396)	-13.71%
		207 224 400		210.040.700		(12 (15 000)	2.040/
Gross Capital Assets		307,334,499		319,949,508		(12,615,009)	-3.94%
Accumulated Depreciation		(205,823,548)		(219,353,965)		13,530,417	-6.17%
Total Capital Assets	\$	101,510,951	\$	100,595,543	\$	915,408	0.91%

### Mixed Finance Development Activities

The Authority provides grants, short-term financing, and long-term investments from its HOPE VI, Capital Fund, and MROP Programs to leverage low-income housing tax credits and other private sector sources of funds to finance the development of communities. Significant activity in mixed finance includes \$3.4 million to Oak Hill and \$4.3 million to Garfield Phases III. Table V illustrates the Authority's investment in these types of community development opportunities.

# Table V Housing Authority of the City of Pittsburgh Mixed Finance Development Activities (Net of Amortization) As of December 31, 2011 and 2010

Short-Term Financing Provided To Mixed Finance Development Activities Long-Term Investment (Net of Amortization In Mixed Finance Development Activities

 2011		2010
\$ 694,025	\$	430,172
 94,270,673	_	85,729,668
\$ 94,964,698	\$	86,159,840

### Long-Term Debt

During the year ended December 31, 2011, the Authority had modest increases in Reserved Escrow Funding and Long Term Liabilities. The Authority also continued to make principal payments on the Energy Performance Contract Capital Lease. The lease payments began in November of 2009 and will continue into October of 2021. The long-term liability activity for the year ended December 31, 2011 is reflected in Table VI.

Table VI
Housing Authority of the City of Pittsburgh
Debt Activity
As of December 31, 2011 and 2010

	Balance at 12/31/2010	A	dditions	 Reductions	Balance at 12/31/2011
Capital Lease	\$ 23,520,926	\$	-	\$ (1,407,743)	\$ 22,113,183
Self-Insurance Accruals	2,605,743		-	(966,157)	1,639,586
Reserved Escrow Funding	4,728,795		59,943	-	4,788,738
Compensated Absences	1,778,950		56,254	-	1,835,204
Other Long-Term Liabilities	 1,317,303		4,825	 	 1,322,128
Totals	\$ 33,951,717	\$	121,252	\$ (2,373,900)	\$ 31,698,839

### Economic Factors and Events Affecting Operations

There are many economic factors that affect the financial position of the Authority in the subsequent fiscal years. Some of these factors are listed below along with a brief discussion of their potential impact:

- ♦ The Authority participates in the U.S. Department of Housing and Urban Development demonstration program entitled "Moving-To-Work" (MTW). In 2009, the Authority sought and received a ten-year extension of the MTW contract. The program, under contract through 2018, gives the agency the opportunity to design and test innovative, locally-designed housing and self-sufficiency strategies for low-income families by allowing exemptions from existing public housing and tenant-based Housing Choice Voucher rules.
- ♦ The Authority receives federal funding from the U.S. Department of Housing and Urban Development as authorized by the U.S. Congress. During recent years, public housing authorities nationwide have experienced reduced funding. Whether that reduction takes the form of redesigning the program to limit its scope or a pro-ration of funding, the result is the same, less funding for authorities. The fiscal year 2011 public housing funding pro-ration was 100%, a departure from four of the past six years when actual proration was less than 89%. For the 2012 fiscal year, proration was budgeted at 80% and proration of 85% is anticipated for fiscal year 2013
- ♦ In fiscal year 2008, the U.S. Department of Housing and Urban Development required Authorities to move to a site-based management method of accounting, funding and operations. With the successful submission of our audited financials to HUD for fiscal year 2008, the Authority has completed the transition to the site-based management method. The management and staff of the Authority have worked diligently to implement all required procedural and structural changes and have achieved full compliance with all of the site-based changes required by HUD. Although the transition to the site-based method has been challenging, the benefits of these changes are a more detailed view of how the Authority operates at the project level. We continue to refine our site-based structures and methodology.
- ♦ As part of the 2009 American Recovery and Investment Act, the Authority received an additional Grant of \$27,099,188 on March 17, 2009. The Authority was required to obligate all funds related to the grant by March 17, 2010, to expend 60% of the grant by March 17, 2011, and expend the remainder by March 17, 2012. The Authority obligated all funds by the March 17, 2010 date and the full \$27,099,188 was expended by December 31, 2011.

#### **Conclusions**

The Authority has gone through many challenges over the past year and continues to work to successfully meet those challenges. The biggest challenges facing the Authority relate to its funding and the demands on that funding. The Authority continues to work to build new and vibrant communities, while at the same time maintaining its current stock of housing. There are substantial maintenance items and modifications that are required and funding for those items remain difficult. We however, continue our mission and look to spend with caution and optimistically look at any and all sources of revenue to move the Authority forward. We look forward to the upcoming fiscal year and the many challenges that present themselves. The management is committed to staying abreast of regulations and appropriations as well as maintaining an ongoing analysis of all budgets and expenses to ensure that the Authority continues to operate at the highest standards established by the Real Estate Assessment Center and the U.S. Department of Housing and Urban Development.

This financial report is designed to provide a general overview of the Authority's finances. If you have any questions concerning any of the information provided in this Management's Discussion and Analysis you may contact:

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Housing Authority of the City of Pittsburgh
Finance Office
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Pittsburgh, PA 15219
(412) 456-5022

### STATEMENTS OF NET ASSETS

### DECEMBER 31, 2011 AND 2010

		2011	2010	
Assets				
Current assets:				
Cash and cash equivalents:				
Cash:	¢	24.711.200	e 40.020.060	
Cash - unrestricted Cash - other restricted	\$	34,711,300 51,949,052	\$ 40,030,068 32,986,063	
Cash - restricted - tenant security deposits		234,322	241,760	
Total cash		86,894,674	73,257,891	
		80,894,074	/3,237,891	
Investments (cash equivalents):		26 945 426	26 222 542	
Investments - unrestricted Investments - restricted		26,845,436	36,323,542	
		17,027,149	19,982,446	
Total investments (cash equivalents)		43,872,585	56,305,988	
Total cash and cash equivalents		130,767,259	129,563,879	
Accounts receivable, net of allowances for				
doubtful accounts:				
Accounts receivable - PHA projects		28,828	-	
Accounts receivable - HUD other projects		5,755,473	8,050,448	
Accounts receivable - miscellaneous		62,091	95,191	
Accounts receivable - tenants - dwelling rents Allowance for doubtful accounts - dwelling rents		564,676	560,403	
Mixed finance notes receivable - current		(236,794) 694,025	(294,764) 430,172	
Fraud recovery		72,267	329,095	
Accrued interest receivable		83,755	133,111	
Total accounts receivable, net of		03,700		
allowances for doubtful accounts		7,024,321	9,303,656	
Prepaid expenses and other assets - current		23,787	487,294	
Inventories, net of allowance		75,771	-	
Assets held for sale		417,314	452,091	
Total current assets		138,308,452	139,806,920	
Noncurrent assets:				
Capital assets:				
Land		21,191,991	20,830,611	
Buildings		272,792,345	247,627,936	
Furniture, equipment, and machinery - dwellings		500,540	500,540	
Furniture, equipment, and machinery - administration		2,854,574	3,307,970	
Accumulated depreciation		(205,823,548)	(219,353,965)	
Construction in progress		9,995,049	47,682,451	
Total capital assets, net of accumulated depreciation		101,510,951	100,595,543	
Prepaid expenses and other assets - noncurrent		575,000	400,000	
Other notes receivable - noncurrent		292,578	304,890	
Investment in mixed finance development activities,				
net of accumulated amortization		94,270,673	85,729,668	
Total noncurrent assets		196,649,202	187,030,101	
Total Assets	\$	334,957,654	\$ 326,837,021	
			(Continued)	

### STATEMENTS OF NET ASSETS

# DECEMBER 31, 2011 AND 2010 (Continued)

	 2011	2010		
Liabilities and Net Assets				
Liabilities:				
Current liabilities:				
Accounts payable and other accrued liabilities	\$ 2,173,846	\$	5,765,694	
Accrued wage/payroll taxes payable	891,330		926,599	
Accrued compensated absences - current	142,102		149,262	
Accrued contingency liability	1,720,784		1,136,075	
Accounts payable - HUD PHA programs	1,276		5,918	
Accounts payable - other government	33,248		-	
Tenant security deposits	234,322		241,760	
Deferred revenue	339,622		435,797	
Current portion of capital lease liability	1,541,076		1,407,743	
Other current liabilities	 1,333,371		2,265,964	
Total current liabilities	 8,410,977		12,334,812	
Noncurrent liabilities:				
Capital lease liability - noncurrent	20,572,107		22,113,183	
Accrued compensated absences - noncurrent	1,693,102		1,629,688	
Other noncurrent liabilities	 6,229,668		7,515,766	
Total noncurrent liabilities	 28,494,877		31,258,637	
Total Liabilities	 36,905,854		43,593,449	
Net Assets:				
Invested in capital assets, net of related debt	79,397,768		77,074,618	
Restricted for:				
Business activities loans	145,523,143		118,108,565	
Guarantee corporation	5,000,000		-	
Loan collateral	4,225,000		4,225,000	
Oak Hill mixed financing project	3,786,342		3,786,342	
Housing Choice Voucher Program	2,224,063		1,448,970	
Unrestricted net assets	 57,895,484		78,600,077	
Total Net Assets	 298,051,800		283,243,572	
<b>Total Liabilities and Net Assets</b>	\$ 334,957,654	\$	326,837,021	

(Concluded)

### STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
Operating Revenues:		
Tenant revenue:	¢ (000.047	f 7,000,000
Net tenant rental revenue	\$ 6,909,847	\$ 7,068,869
Tenant revenue - other	49,807	81,058
Total tenant revenue	6,959,654	7,149,927
HUD PHA operating grants	96,096,323	104,480,725
Other revenue	9,083,165	7,912,992
Investment income - unrestricted	480,916	592,731
Investment income - restricted	105,381	69,698
Fraud recovery	81,341	54,374
Total operating revenues	112,806,780	120,260,447
Operating Expenses:		
Housing assistance payments	32,717,146	31,042,217
Grant expense	3,078,384	3,276,075
Administrative:		
Administrative salaries	7,031,688	6,794,427
Employee benefit contributions - administrative	2,200,674	2,141,737
Other operating - administrative	8,439,080	9,051,293
Tenant services:		
Tenant services - salaries	1,096,185	1,006,244
Relocation costs	380,494	129,474
Employee benefit contributions - tenant services	412,535	372,502
Tenant services - other	917,228	555,661
Utilities:		
Water	1,064,557	1,600,873
Electricity	2,097,931	2,278,065
Gas	2,123,547	2,400,874
Sewer	956,767	1,490,324
Ordinary maintenance and operations:		
Ordinary maintenance and operations - labor	5,348,546	5,447,734
Ordinary maintenance and operations - materials and other	1,342,944	1,617,257
Ordinary maintenance and operations - contract costs	889,054	1,065,234
Employee benefit contributions - ordinary maintenance	2,302,332	2,197,210
Protective services:		
Protective services - other contract costs	2,385,011	1,829,014
Insurance expense:		
Property insurance	247,096	291,395
Liability insurance	316,411	406,065
Workmen's compensation	1,312,813	1,457,229
All other insurance	178,556	215,783
General expense:		
Other general expenses	141,103	259,695
Demolition expense	6,250	1,727,004
Other payroll related expenses	2,678,751	2,657,629
Bad debt expense	6,659,553	4,673,461
Outside management fees	4,221,720	3,792,949
Mixed financing investment amortization	1,746,246	1,360,188
Total operating expenses	92,292,602	91,137,613
Operating Income	20,514,178	29,122,834
		(Continued)

See accompanying notes to financial statements.

# STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

# FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

	2011	2010
Non-Operating Revenues (Expenses):		
Extraordinary maintenance	(191,160)	(90,387)
Casualty gains/losses - non-capitalized	(27,547)	(102,994)
Interest expense	(1,188,200)	(1,246,285)
Gain (loss) on disposition of fixed assets	(902,839)	(743,661)
Depreciation expense	(10,385,641)	(5,909,499)
Total non-operating revenues (expenses)	(12,695,387)	(8,092,826)
Capital Contributions:		
HUD capital grants	6,989,437	11,609,898
Change in Net Assets	14,808,228	32,639,906
Total net assets - beginning	283,243,572	250,603,666
Total net assets - ending	\$ 298,051,800	\$ 283,243,572
		(Concluded)

### STATEMENTS OF CASH FLOWS

### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

		2011		2010	
Cash Flows From Operating Activities:					
Operating grants received	\$	96,096,323	\$	104,480,725	
Receipts from tenants		7,228,142		7,008,529	
Other receipts		2,167,052		1,537,116	
Housing assistance payments		(32,745,974)		(30,515,942)	
Payments for goods and services		(32,005,050)		(29,382,345)	
Grant expense		(3,078,384)		(3,276,075)	
Payments to employees		(21,049,726)		(21,269,730)	
Net cash provided by (used in) operating activities	-	16,612,383		28,582,278	
Cash Flows From Non-Capital Financing Activities:					
Cash received from outstanding loans receivable		430,172		7,000,000	
Cash paid out for loans receivable		(694,025)		(484,402)	
Net cash provided by (used in) non-capital financing activities		(263,853)		6,515,598	
Cash Flows From Capital and Related Financing Activities:					
Capital grants received for capital assets		9,284,412		8,919,680	
Cash paid out for long term loan investments		(10,412,494)		(10,680,621)	
Cash received from long term loan investments		365,816		817,591	
Proceeds from debt		533,978		6,409,844	
Payments on debt		(1,941,720)		(7,692,110)	
Interest payments		(1,188,200)		(1,246,285)	
Acquisition and construction of capital assets		(12,422,595)		(13,442,177)	
Net cash provided by (used in) capital and related financing activities		(15,780,803)		(16,914,078)	
Cash Flows From Investing Activities:					
Interest and dividends on investments		635,653		532,260	
Net Increase (Decrease) in Cash and Cash Equivalents		1,203,380		18,716,058	
Cash and Cash Equivalents:					
Beginning of year		129,563,879		110,847,821	
End of year	\$	130,767,259	\$	129,563,879	
				(Continued)	

### STATEMENTS OF CASH FLOWS

# FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

		2011		2010	
conciliation of Operating Income to Net Cash					
Provided by (Used in) Operating Activities:	_				
Operating income	\$	20,514,178	\$	29,122,834	
Adjustments to reconcile operating income to net cash and					
cash equivalents provided by (used in) operating activities:					
Investment (income) loss		(586,297)		(662,429	
Changes in mixed financing items		1,505,672		(1,118,485	
Change in assets and liabilities:					
Accounts receivable		261,701		1,024,890	
Allowance for doubtful accounts		(57,970)		(265,30)	
Prepaid expenses and other current assets		212,736		115,19	
Assets held for sale		34,777		34,77	
Accounts payable and accrued liabilities		(5,176,239)		18,40	
Deferred revenue		(96,175)		312,39	
Total adjustments		(3,901,795)		(540,556	
Net cash and cash equivalents provided by					
(used in) operating activities	\$	16,612,383	\$	28,582,278	
				(Concluded)	
ash and cash equivalents at end of year:			•••••		
Cash - unrestricted	\$	34,711,300	\$	40,030,06	
Cash - restricted		52,183,374		33,227,82	
Investments - unrestricted		26,845,436		36,323,54	
Investments - restricted		17,027,149		19,982,44	
	\$	130,767,259	\$	129,563,87	

### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Reporting Entity**

The governing body of the Housing Authority of the City of Pittsburgh (Authority) is its Board of Commissioners (Board), which is composed of seven members appointed by the Mayor of the City of Pittsburgh (City). The Board appoints an executive director to administer the affairs of the Authority. The City does not have the ability to significantly influence Authority operations, does not subsidize the Authority's operations, and does not guarantee any Authority debt service. The operations of the Authority are subsidized primarily by the federal government.

The Authority is not considered to be a component unit of the City because, although the City appoints the governing body of the Authority, the City cannot impose its will on the Authority, and there is no financial burden or benefit relationship between the City and the Authority.

The Authority was incorporated as a public corporation of the Commonwealth of Pennsylvania, organized and existing under the Housing Authority Law. The Authority is charged with the responsibility to provide decent, safe, and sanitary housing for its tenants in the most efficient and economical manner, as defined by its annual contribution contracts with the U.S. Department of Housing and Urban Development (HUD).

A blended component unit, although a legally separate entity is, in substance, part of the government's operations and so data from the following blended component units is combined with data of the primary government (the Authority).

### **Blended Component Units:**

### Allies and Ross Management and Development Corporation (ARMDC)

During 2007, the Authority created ARMDC as a separate non-profit organization to provide housing opportunities and housing-related activities. ARMDC is provided grants by the Authority, and in turn, is a contributing partner in mixed financing development activities described further in Note 3. The board members of ARMDC are not compensated by ARMDC. This blended component unit is included as a separate program within the Financial Data Schedules (FDS).

### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

### Guarantee Corporation

During 2011, ARMDC created a guarantee corporation for which the officers of the guarantee corporation are the same as the officers of ARMDC. The board members of the guarantee corporation are not compensated by the guarantee corporation. The guarantee corporation was granted \$5 million by ARMDC, which is set aside to guarantee completion of mixed finance development projects for which the Authority will eventually become the management agent. This blended component unit is included within the ARMDC program within the FDS.

### Clean Slate E3

During 2008, the Authority created Clean Slate E3, Inc., (a separate non-profit organization) to promote a drug-free lifestyle and support educational opportunities and human and social service programs for residents of affordable and mixed income housing communities. The board members of Clean Slate E3, Inc. are not compensated by Clean Slate E3, Inc. This blended component unit is included as a separate program within the FDS.

### **Basis of Accounting**

The Authority is accounted for as a proprietary fund and is considered to be an Enterprise Fund and, as such, uses the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred. In applying the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds," the Authority applies all GASB pronouncements and all Financial Accounting Standards Board (FASB) pronouncements, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989 which do not conflict or contradict GASB pronouncements.

The Enterprise Fund of the Authority is made up of the following programs:

<u>Low-Income Public Housing Program:</u> Under the Low-Income Public Housing (LIPH) Program, the Authority rents apartments that it owns to low-income households. The LIPH Program is operated under an Annual Contributions Contract (ACC) with HUD and HUD provides Operating Subsidy funding to enable the PHA to provide the housing at a rent that is based upon 30% of household income.

### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

All Capital Fund Program activity (except for Capital Fund Program funding through the American Recovery and Reinvestment Act (ARRA), as described below) is required to be reported together with the LIPH Program on the FDS.

<u>Capital Program:</u> This program includes the Capital Fund Program and the Replacement Housing Factor Program. The Authority receives funding to rehabilitate and repair existing housing stock and to develop new housing. The Capital Fund Program is the primary funding source for physical and management improvements to the Authority's properties. It is the Authority's policy to present all operating expenses paid from these programs as administrative expenses on the statements of activities. As discussed above in the LIPH Program description, the Capital Program is required to be reported together with the LIPH Program on the FDS.

<u>Major Reconstruction of Obsolete Public Housing Projects (MROP):</u> This is a grant program funded by HUD to finance the capital cost of rehabilitation of old public housing to maintain or expand the supply of decent, safe, and sanitary housing for low-income families. It is the Authority's policy to present all operating expenses paid from these programs as administrative expenses on the statements of activities.

Section 8 New Construction: This program represents Section 8 Housing Assistance Payment Programs that are administered by the Authority. During 2007, the oversight of all but two of these properties was turned over to the Pennsylvania Housing Finance Agency. The Authority anticipates that HUD will approve the transfer of the remaining net assets of approximately \$117,000 in the closed programs for use in the Housing Choice Voucher Program; however, the Authority is still waiting for the final closeout instructions in regard to these properties.

<u>Section 8 Moderate Rehabilitation Program:</u> This program represents Housing Assistance Payments administered by the Authority under the Section 8 Moderate Rehabilitation Program.

<u>Section 8 Housing Choice Voucher Program:</u> Under the Section 8 Housing Choice Voucher Program, the Authority administers contracts with independent landlords that own rental property. The Authority subsidizes the family's rent through a Housing Assistance Payment made to the landlord.

MTW Programs: This program represents a demonstration program that provides the opportunity to design and test innovative, locally-designed strategies that use federal dollars more efficiently, help residents find employment and become self-sufficient, and increase housing choices for low-income families. This program allows the flexibility to

### NOTES TO FINANCIAL STATEMENTS

### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

combine funds from the LIPH Program, Capital Fund Program, and Section 8 Housing Choice Voucher program into a "block grant" to help them better meet the purposes of the demonstration and the needs of the community.

<u>Business Activities:</u> The Authority utilizes various methods to construct new public housing communities. One such method, referred to as Mixed Finance Development Activities, employs funds from traditional public housing sources such as the Capital Fund Program and uses capital generated from the sale of low-income housing tax credits.

<u>Capital Fund Program - ARRA</u>: Under the Capital Fund Program - ARRA, the Authority receives additional funding to be used for purposes similar to the regular Capital Fund Program as described above. This program is required to be reported separately from the regular Capital Fund Program on the FDS.

Other Programs: Other programs operated by the Authority include:

- Resident Opportunity and Supportive Services (ROSS)
- Community Development Block Grant (CDBG)
- Department of Community and Economic Development (DCED)
- Disaster Housing Assistance Program (DHAP)
- Clean Slate E3 (blended component unit)

### Operating and Non-Operating Revenues

Operating revenues and expenses consist of those revenues and expenses that result from ongoing principal operations of the Authority. Operating revenues consist of users' fees and governmental grants. Non-operating revenues and expenses consist of those revenues and expenses relating to capital items.

### Classification of Net Assets

Assets are classified into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

• Invested in capital assets, net of related debt – This component of net assets consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.

### NOTES TO FINANCIAL STATEMENTS

### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

- Restricted This component of net assets consists of those net assets with limits on their use that are externally imposed (in the Authority's case, by the grantor). A portion of the Authority's restricted net assets are restricted in accordance with the mixed financing agreements as discussed in Note 3, for the Guarantee Corporation as described previously, for the Fannie Mae line of credit as described in Notes 2 and 6, for the Oak Hill mixed financing project, and for housing assistance payments within the Section 8 Housing Choice Voucher Program.
- Unrestricted The component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

#### Use of Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Budgets**

The Authority's activities are governed by budgets which are established by the Board Commissioners and are reviewed by its grantor agencies, chiefly HUD.

### Statements of Cash Flows

For purposes of the statements of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

#### Accounts Receivable

The Authority initially records the total amount of revenue billed or accrued in accounts receivable. The portion of accounts receivable not expected to be collected is offset by an allowance for doubtful accounts, estimated based on historical experience.

### Investments

The Authority's investments are stated at fair value.

### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

### Capital Assets

The Authority capitalizes assets with a value of \$5,000 or greater and useful lives exceeding beyond one year. Capital assets are valued at historical or estimated historical cost. Depreciation is computed using the straight-line method over their estimated useful lives: 27.5 years for buildings and extensive modernization efforts; 10 years for standard modernization efforts; seven years for vehicles; five years for dwelling equipment; and three years for computer equipment.

### Compensated Absences

Unused employee vacation is accumulated and paid upon resignation, retirement, or termination. Unused employee sick time is accumulated and paid to those employees who retire after at least 20 years of service, and who also reach 50 years of age. The amount of the compensated absence liability is accrued and expensed as earned.

### Reclassification

Certain prior year amounts were reclassified to conform to the current year presentation.

### 2. CASH AND INVESTMENTS

#### Cash

Statutes allow the Authority to invest in direct obligations of the federal government backed by the full faith and credit of the United States of America, obligations of federal government agencies, securities of government-sponsored agencies, and demand and savings deposits. The Authority's depositories are required by statute to continuously and fully secure all deposits in excess of the amounts insured under federal or state plans by the deposit or setting aside of collateral of the types, and in the manner as is prescribed by state law for the security of public funds. Such collateral shall at all times be of a market value at least equal to the amount of deposits so secured.

The following is a description of the Authority's deposit risk:

Custodial Credit Risk – For a deposit, custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority's investment policy requires that any deposits in excess of insurance coverage are to be fully collateralized by securities that are approved under the investment policy.

### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

As of December 31, 2011, \$83,421,855 of the Authority's \$89,947,580 bank balance (with a carrying amount of \$87,703,179 as of December 31, 2011) was insured by the Federal Deposit Insurance Corporation. The remaining bank balance of \$6,525,725 was exposed to custodial credit risk, but is collateralized both in accordance with the Authority's investment policy, and in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name.

Included in the 2011 deposit amounts in the preceding paragraph are \$707,415 of certificates of deposit and \$101,090 of savings deposits classified as investments on the statements of net assets. Bank value approximates book value for all of these investments.

As of December 31, 2010, \$1,314,245 of the Authority's \$31,635,518 bank balance (with a carrying amount of \$31,522,558 as of December 31, 2011) was insured by the Federal Deposit Insurance Corporation. The remaining bank balance of \$30,321,273 was exposed to custodial credit risk, but was collateralized both in accordance with the Authority's investment policy, and also in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name.

Included in the 2010 deposit amounts in the preceding paragraph are \$696,889 of certificates of deposit and \$100,747 of savings deposits classified as investments on the statements of net assets. Bank value approximates book value for all of these investments. Excluded from the above amounts, but presented as cash and cash equivalents on the statements of net assets, are investments with a carrying balance of \$42,532,967 and a bank balance of \$44,773,057 described in more detail under the investments section below.

#### Restricted Cash

At December 31, 2011, cash was restricted for the following purposes: \$622,132 and \$651,563 for the LIPH and Voucher Family Self Sufficiency Programs, respectively (total of \$1,273,695 for the Family Self Sufficiency Program), \$234,322 for tenant security deposits, \$30,162,593 for the Allies and Ross Blended component unit, \$5,000,000 for the Tax Guarantee Corporation, \$9,997,249 for Program Income, \$4,225,000 as collateral for the Fannie Mae line of credit, and \$1,290,515 for the Oak Hill mixed financing project.

At December 31, 2010, cash was restricted for the following purposes: \$552,487 and \$435,727 for the LIPH and Voucher Family Self Sufficiency Programs, respectively (total of

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

\$988,214 for the Family Self Sufficiency Program), \$241,760 for tenant security deposits, \$23,735,642 for mixed financing initiatives, \$4,235,139 as collateral for the Fannie Mae line of credit, \$3,786,343 for the Oak Hill mixed financing project, and \$240,725 for the Honeywell capital lease.

#### Investments

Investments are highly liquid and are classified as cash and cash equivalents for financial statement purposes. Investments consisted of the following at December 31, 2011:

Investment Type	 Fair Value	Book Value					
Money Markets - J.P. Morgan PNC Capital Market Mutual Funds - Blackrock	\$ 4,788,738 36,646,668 1,628,674	\$	4,788,738 36,646,668 1,628,674				
	\$ 43,064,080	\$	43,064,080				

As of December 31, 2011, deposits of \$808,505 discussed in more detail in the "cash" section above are considered to be investments for presentation on the statements of net assets.

Investments consisted of the following at December 31, 2010:

Investment Type	 Fair Value	Book Value					
Money Markets - J.P. Morgan PNC Capital Market Mutual Funds - Blackrock	\$ 4,728,795 45,441,179 50,111,433	\$	4,728,795 45,441,179 47,871,345				
	\$ 100,281,407	\$	98,041,319				

The difference of \$2,240,088 between fair value and book value is due to outstanding checks as of December 31, 2010.

As of December 31, 2010, investments of \$44,773,057 in Blackrock mutual funds with a book value of \$42,532,967 are considered to be cash and cash equivalents for presentation on the statements of net assets. \$797,636 of deposits discussed in more detail in the "cash" section above is considered to be investments for presentation on the statements of net assets. The following is a description of the Authority's investment risks:

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

Credit risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The Authority's investment policy does not limit its investment choices based on credit ratings by nationally recognized statistical rating organizations; however, it does require the investment company to provide a statement of potential default and risk. As of December 31, 2011, all investments in U.S government agency obligations through PNC Capital Market have received an AA+ rating from Standard & Poor's.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside entity. The Authority's investment policy for custodial credit risk limits the amount of funds invested in any investment vehicle, and also requires a statement of potential default and risk be provided to the Authority by the investment company. The Authority's investments in J.P. Morgan and Blackrock are not exposed to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. All of the Authority's investments in U.S government agency obligations through PNC Capital Market are not exposed to custodial credit risk, as the investments are held by the trustee in the name of the Authority.

*Interest Rate Risk* – Per the Authority's investment policy, investments are scheduled to mature when funds are needed, and the Authority may invest in securities with a maturity of up to five years; however, the average duration of the portfolio should not exceed two years. As of December 31, 2011 and 2010, no investment maturities exceeded five years, and the aggregate investments had an average maturity of less than two years.

#### **Restricted Investments**

Investments of \$4,788,738 and \$4,728,795, as of December 31, 2011 and 2010, respectively, are restricted because of contractual agreements with a mixed finance development partnership. Investments of \$1,628,674 and \$1,627,199, as of December 31, 2011 and 2010, respectively, are restricted for fire loss and commercial property self-insured contingency. Also, investments of \$10,609,737 and \$13,626,452, as of December 31, 2011 and 2010, respectively, were generated from HOPE VI and Capital Fund loan repayments and are restricted as to their use.

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

#### 3. MIXED FINANCE DEVELOPMENT ACTIVITIES PROGRAM

The Authority has embarked on a program to develop mixed income housing developments to replace a significant portion of its aging and isolated housing stock. The Authority is providing grants, short-term financing, and long-term investments from its HOPE VI and Capital Fund Programs to leverage low-income housing tax credits and additional private sector financing to develop mixed-income housing communities.

The Authority's Investment in Mixed Finance Development Activities is in the form of bridge loans and long-term financing. Bridge loans are short-term financing provided to the development until the construction is completed and permanent financing is put in place. These bridge loans are normally paid back to the Authority within five years of the loan being drawn. Long-term investments are in the form of a long-term note receivable, and are amortized over the life of each note receivable. Amortization expense is included in general expense in the statements of revenues, expenses, and changes in net assets. The interest revenue on each long-term note receivable in recorded as other revenue on the financial statements. Due to the nature of the notes, and the length of period before repayment of the interest is required, the revenue is offset by bad debt expense of the same amount on the financial statements.

## Mixed Finance Development Activities (Dollars in Millions)

As of December 31, 2011:	
Bridge loan financing	\$ 0.7
Long-term investments (net of amortization)	94.3
Balance	\$ 95.0
As of December 31, 2010:	
Bridge loan financing	\$ 0.4
Long-term investments (net of amortization)	85.7
Balance	\$ 86.1

The net assets (consisting of cash, investments, and notes receivable) of the mixed finance business activities are considered restricted net assets and total \$145,523,143 and \$118,108,565 for the years ended December 31, 2011 and 2010, respectively.

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

#### 4. PENSION PLAN

The Authority sponsors and acts as the trustee for a defined contribution, contributory pension plan, the "Housing Authority of the City of Pittsburgh Pension Plan" (Plan) covering all eligible employees, which qualifies under Section 401(a) of the Internal Revenue Code. At December 31, 2011, there were approximately 380 Plan participants and at December 31, 2010, there were approximately 410 Plan participants. The Authority's contribution is 6% of the first \$4,800 earned by the participating employee and 8% of the employee's earnings in excess of \$4,800. The employee's contribution is 4% of the first \$4,800 and 6% of the employee's earnings in excess of \$4,800. As of January 1, 2008, participants begin to vest in employer contributions after a participant has met a service requirement of one year. Participants continue to vest ratably in employer contributions during their years of service until they reach 100% vesting at five years of service. Plan provisions and contribution requirements are established and may be amended by the Authority.

The Authority deposits the total contribution with a trustee for investment and administration. The contributions made by the Authority and employees for the year ended December 31, 2011 were approximately \$1,057,000 and \$792,000, respectively, and for the year ended December 31, 2010 were approximately \$1,063,000 and \$798,000, respectively.

#### 5. CAPITAL ASSETS/ACCUMULATED DEPRECIATION

A summary of changes in capital assets is as follows:

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	December 31, 2010	Increases	Decreases	December 31, 2011
Capital assets, not being depreciated:				
Land	\$ 20,830,611	\$ 379,447	\$ (18,067)	\$ 21,191,991
Construction in progress	47,682,451	8,823,738	(46,511,140)	9,995,049
Total capital assets not				
being depreciated	68,513,062	 9,203,185	(46,529,207)	31,187,040
Capital assets being depreciated:				
Buildings	247,627,936	49,723,342	(24,558,933)	272,792,345
Furniture, equipment, and machinery - dwellings	500,540			500,540
Furniture, equipment, and	300,340	_	_	300,340
machinery - administration	3,307,970	226,634	(680,030)	2,854,574
Total capital assets, being				
depreciated	251,436,446	 49,949,976	(25,238,963)	276,147,459
Less accumulated depreciation for.				
Buildings	(216,318,790)	(10,116,460)	23,245,639	(203,189,611)
Furniture, equipment, and	(244.422)	(50.540)		(100,050)
machinery - dwellings Furniture, equipment, and	(344,433)	(79,540)	-	(423,973)
machinery - administration	(2,690,742)	(189,641)	670,419	(2,209,964)
Total accumulated depreciation	(219,353,965)	(10,385,641)	23,916,058	(205,823,548)
Total capital assets being		<u> </u>		
depreciated, net	32,082,481	39,564,335	(1,322,905)	70,323,911
Total capital assets	\$ 100,595,543	\$ 48,767,520	\$(47,852,112)	\$ 101,510,951

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	December 31, 2009	 Increases	Decreases	December 31, 2010
Capital assets, not being depreciated:				
Land	\$ 19,139,631	\$ 1,698,541	\$ (7,561)	\$ 20,830,611
Construction in progress	44,049,947	 11,640,166	(8,007,662)	47,682,451
Total capital assets not				
being depreciated	63,189,578	13,338,707	(8,015,223)	68,513,062
Capital assets being depreciated:				
Buildings	273,188,523	8,007,662	(33,568,249)	247,627,936
Furniture, equipment, and				
machinery - dwellings	500,540	-	-	500,540
Furniture, equipment, and machinery - administration	3,240,435	207,375	(139,840)	3,307,970
machinery - deministration	3,240,433	 201,313	(137,040)	3,301,710
Total capital assets, being	25 ( 22 ) 42 )	0.017.007	(22 = 20 000)	251 126 116
depreciated	276,929,498	8,215,037	(33,708,089)	251,436,446
Less accumulated depreciation for:				
Buildings	(243,427,578)	(5,580,877)	32,689,665	(216,318,790)
Furniture, equipment, and	(2(1,070)	(02.5(2))		(2.14.122)
machinery - dwellings Furniture, equipment, and	(261,870)	(82,563)	-	(344,433)
machinery - administration	(2,429,721)	(400,861)	139,840	(2,690,742)
·			,	•
Total accumulated depreciation	(246,119,169)	 (6,064,301)	32,829,505	(219,353,965)
Total capital assets being				
depreciated, net	30,810,329	2,150,736	(878,584)	32,082,481
Total capital assets	\$ 93,999,907	\$ 15,489,443	\$ (8,893,807)	\$ 100,595,543

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

#### 6. LONG-TERM LIABILITIES

#### Fannie Mae Line of Credit

In December 2008, the Authority obtained a five-year, \$16.9 million variable rate line of credit through Fannie Mae. The interest rate was capped at 10%, and as part of the agreement, the Authority was required to maintain an escrow cash account in the amount of \$4,225,000 as collateral on the line of credit. In 2011, the Authority drew down approximately \$534,000, and repaid that full amount and any interest owed prior to December 31, 2011, and the line of credit was closed in November 2011. In 2010, the Authority had drawn down approximately \$6.4 million, and repaid that full amount and any interest owed prior to December 31, 2010.

#### Honeywell Lease

In 2008, the Authority entered into a partnership with Honeywell International to improve the energy efficiency of the Authority's LIPH units by retro fitting the units with renewable geothermal technology. To finance this project, the Authority obtained \$25,110,801 tax-exempt lease financing at an interest rate of 4.6%. The lease payments began in November 2009, and will end in October 2021. The monthly payment is approximately \$209,000 a month, and increases over the life of the lease to approximately \$281,000 at the end of the lease term.

Yearly payment amounts are as follows:

Year Ending	Principal	Interest
December 31,	Payment	Payment
2012	\$ 1,541,076	\$ 1,124,285
2013	1,682,692	1,054,172
2014	1,833,039	977,475
2015	1,992,582	893,784
2016	2,161,824	802,671
2017-2021	12,901,970	2,311,728
	\$ 22,113,183	\$ 7,164,115

#### NOTES TO FINANCIAL STATEMENTS

#### FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

As of December 31, 2011, approximately \$25 million of the capital assets balance was related to assets acquired or constructed through this lease financing.

#### Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2011 was as follows:

	Balance at			Balance at	
	December 31,			December 31,	Due Within
	2010	Additions	Reductions	2011	One Year
Capital lease	\$23,520,926	\$ -	\$ (1,407,743)	\$ 22,113,183	\$ 1,541,076
Self-insurance accruals	2,605,743	750,640	(1,716,797)	1,639,586	1,520,784
Reserved escrow funding	4,728,795	59,943	-	4,788,738	-
Compensated absences	1,778,950	205,516	(149,262)	1,835,204	142,102
Other long-term liabilities	1,317,303	4,825	-	1,322,128	-
Fannie Mae line of credit		533,981	(533,981)		
Long-term liabilities	\$33,951,717	\$ 1,554,905	\$ (3,807,783)	\$ 31,698,839	\$ 3,203,962

Long-term liability activity for the year ended December 31, 2010 was as follows:

	Balance at December 31,			Balance at December 31,	Due Within
	2009	Additions	Reductions	2010	One Year
Capital lease	\$24,803,192	\$ -	\$ (1,282,266)	\$ 23,520,926	\$ 1,407,743
Self-insurance accruals	2,543,561	692,501	(630,319)	2,605,743	1,136,075
Reserved escrow funding	4,413,982	314,813	-	4,728,795	-
Compensated absences	1,654,653	257,469	(133,172)	1,778,950	149,262
Other long-term liabilities	1,115,247	202,056	-	1,317,303	-
Fannie Mae line of credit		6,409,844	(6,409,844)		
Long-term liabilities	\$34,530,635	\$ 7,876,683	\$ (8,455,601)	\$ 33,951,717	\$ 2,693,080

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

#### 7. RISK MANAGEMENT

#### Fire Losses

Until 2007, the Authority maintained a self-insurance program for all fire losses, which was initially funded with subsidies from HUD. Excess insurance coverage was not carried for this purpose. Funds set aside for fire losses were reviewed annually for sufficiency based upon known claims and those for which it was deemed probable that a liability had been incurred, at the date of the financial statements, and the amount of the loss was reasonably estimable.

During 2007, the Authority made the decision to end their self-insurance program, and purchased a commercial insurance policy to cover any future fire losses. As the new policy only covered future losses, a liability was set-up to accrue for the costs required to repair any units damaged by fire prior to the policy taking effect. The Authority intends to carry commercial insurance for fire losses going forward. The Authority anticipates repairing or demolishing the fire-damaged units during future periods, at which time the fire loss liability will be reduced accordingly.

The accrual for fire loss was approximately \$118,802 and \$712,000 as of December 31, 2011 and 2010, respectively. During 2011, a number of fire damaged units were demolished as part of modernization of the entire site at which they were located. As such, the portion of the fire loss liability related to these units was reduced accordingly as of December 31, 2011. Fire loss paid was approximately \$588,000 for the year ended December 31, 2010.

#### Commercial Property

The Authority carries commercial insurance for property losses.

#### Workers' Compensation

Prior to 2010, the Authority administered a limited self-insurance program for workers' compensation. During 2010, the Authority began using commercial insurance purchased from independent third parties to handle current claims; however, claims incurred prior to the purchase of the commercial insurance will still continue to be administered through the self-insurance program.

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

#### Self-Insurance

The Authority was self insured for workers' compensation and employers' liability losses resulting from bodily injury by any one accident or from disease sustained by one employee for the first \$400,000 of each occurrence. The Authority maintains aggregate excess insurance for losses as a result of any one injury by accident and as a result of injury by disease sustained by all employees during the annual period of the policy. As part of this self-insurance program, the Authority was also required to enter into a revised irrevocable agreement of trust with the Commonwealth of Pennsylvania Bureau of Workers Compensation that required the Authority to establish a trust fund and to deposit funds up to the current value of its outstanding claims liability minus an amount as determined by the Commonwealth.

Independent actuarial assessments of self-insured workers' compensation were performed as of July 2011 and 2010. The actuarial assessments were revised to indicate the outstanding claims liability balance at December 31, 2011 and 2010, which was \$1,520,784 and \$1,893,434, respectively. The discount rate used to discount the above 2011 liability was 3.95%.

The provision for the workers' compensation fund is based on estimates of the amounts necessary to pay prior and current-year claims and administrative fees and to maintain the necessary reserves.

The Authority utilizes third-party administrators to make payments on the workers' compensation claims under the self insured program. The third-party administrators have established escrow accounts, which were funded by the Authority. The third-party administrators pay any workers' compensation claims from this account, with the Authority reimbursing the third-party administrators.

#### Accrued Claims Liability:

	De	2011	De	2010 2010
Unpaid claims, beginning of fiscal year	\$	1,893,434	\$	1,231,437
Incurred claims (including IBNRs-				
incurred but not reported) and change in estimates		750,640		1,067,827
Claim payments		(1,123,290)		(405,830)
Unpaid claims, end of fiscal year	\$	1,520,784	\$	1,893,434

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

#### Other Risks

The Authority is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors or omissions; injuries to employees; and natural disasters. Other significant business risks (e.g., professional liability, etc.) are handled by commercial insurance. There have been no significant reductions in insurance coverage from the prior year and settlements under these policies have been less than insurance coverage for each of the past three fiscal years.

#### 8. CONTINGENCIES AND COMMITMENTS

#### Contingencies

The Authority is currently involved in pending litigation concerning contracts for the modernization of several housing projects. While it is not feasible to predict or determine the outcome of these cases, it is management's opinion that the Authority's defenses are meritorious in these cases, and that exposure to loss, if any, cannot be reasonably estimated, or has been deemed immaterial, as of the date of the financial statements. Therefore, no accrual has been made as of December 31, 2011.

In addition, the Authority is currently involved in pending litigation concerning other matters. While it is not feasible to predict or determine the outcome of these cases and it is management's opinion that the Authority's defenses are meritorious, an accrual has been provided for these cases in the amount of approximately \$780,000 as of December 31, 2011. The accrual for litigation pending as of December 31, 2010 was approximately \$1,135,000.

The Authority's grant programs are subject to review by the funding sources. Such reviews could result in amounts that may require repayment upon final settlement. No such reviews are currently underway. The Authority is unable to estimate the amount of repayment, if any, that may be required as a result of potential audits. No material repayments are anticipated by management.

#### Commitments

Construction commitments related to the rehabilitation and/or construction of public housing neighborhoods at December 31, 2011 and 2010 amounted to approximately \$53 million and \$7.5 million, respectively. The Authority is also responsible for providing operating subsidy to the owners/managers of 1,177 apartments, which are dedicated for use by residents of the Authority's Conventional Low-Income Public Housing Program. Related operating subsidy

#### NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

payments for the years ended December 31, 2011 and 2010 amounted to approximately \$4.2 million and \$3.8 million, respectively.

#### 9. LETTERS OF CREDIT

The Authority has three irrevocable Letters of Credit for \$200,000 each related to mixed finance properties. These Letters of Credit are per agreements with Riverview Terrace Housing Partnership L.P., Manchester Housing Partnership L.P.1, and Manchester Housing Partnership L.P.2. The amount and balance drawn on these letters of credit as of December 31, 2011 and 2010 were \$0 for both years.

#### 10. ECONOMIC DEPENDENCY

The Authority is economically dependent on receiving operating subsidies and grant funding from HUD. The Authority's ability to maintain or improve operations would be severely impacted by a material reduction in HUD funds. Reductions in operating subsidies are anticipated for fiscal year 2012, but such reductions are not currently expected to have a material adverse impact to the Authority.



# Financial Data Schedule – Entity-Wide

Professional Pro						903			210	214				606	660								
No.   Process	I ino Itom																14.885						i l
Part		Description	TOTAL				Section 8	Mod Rehah -	Housing Choice	MTW - Section	MTW					Clean Slate							1
Companies   Comp				MROP	ROSS Total	CDBG						DCED	DHAP				CFP ARRA	14.OPS	14.CFP	14.HCV	Sub-total	Elimination	TOTAL HACP
Content content   Conten	111	Cash-unrestricted	9,686,422	-	-	-	-	-		13.027.381	11.767.746	-			,	229.751	_				34.711.300		34,711,300
14   15   15   15   15   15   15   15			-		-		-	-				-				-	-				-		-
			1,912,647			-	-	-		651,563	4,225,000	-		35,162,592	9,997,250						51,949,052		51,949,052
Marcian		Cash-tenant security deposits	234,322	-	-	-	-	-				-				-	-				234,322		234,322
Column   C	115	Cash - Restricted for payment of current liability	-	-	-	-	-	-				-				-	-				-		-
Marie	100	Total Cash	11,833,391	-	-	-	-	-	-	13,678,944	15,992,746	-	-	35,162,592	9,997,250	229,751	-	-	-	-	86,894,674	-	86,894,674
Marie	121	Accounts receivable - PHA projects	-	-	-	-	-			28.828		-				-	-				28.828		28,828
			-	-	-	-	-			.,		-				-					-		-
Montemental College Sympoles   Monte   Monte			5,155,004		-	-	-	-				-				-	353 136				5,508,140		5,508,140
Month control of the present   Month of the			-	164,054	12,749		24,521	46,009				-				-	333,130				247,333		247,333
Month condension with freeding			5,155,004	164,054	12,749	-	24,521	46,009	-	-	-	-	-	-	-	-	353,136	-	-	-		-	5,755,473
Month conditions Promethy   1		Account receivable - other government	-		-	-	-	-				-					1				-		-
Monte condition before befor	125-010	Account receivable - miscellaneous - Not For Profit	-	-	-	-	-	-				-				-	-				-		-
Month consistence   Mont	125-020	Account receivable - miscellaneous - Partnership	-	-		•		-				-				-	,				-		-
			-	-	-	-	-	-				-				-	-				-		
			-	-	-	-	-	-				-				-	-				-		-
	125-050	Account receivable - miscellaneous - Other	-	-	-	-	-	-				-				-	-						62,091
Monte of short s	125		-	-	-	-	-	-	-	2,865	59,226	-	-	-	-	-	-	-	-	-		-	62,091
Absence to absolution connection of the continuous content of the continuous content of the continuous content of the content				-	-	-	-	-				-				-	-						564,676
			(236,794)		-	-	-	-				-				-	-				(236,794)		(236,794)
Teacher			-		-	-	-	-				-				-	-				-		-
Above for debuffed security and security of debuffed security and security of debuffed security and securit			442,154	-	-	-	-	-				-		251,871		-	-						694,025
			-	-	-	-	-	-		72,267		-				-	-				72,267		72,267
			7.174	-	-	-	-	-		25 (22	10.020	-			21.040	-	-				02.755		02.755
December varieties				164.054	12.740	-	24 521	46 000				-		251 971		-	252 126						7,024,321
Decembers - serviced   118.72			5,932,204	104,054	12,749	-	24,521	40,009	•			-	-	251,6/1	21,940	_	353,136		-	-		-	
Second Second for promoted for ground fluiding			-	-	-	-	-	-		14,887,997		-				-	-						26,845,436
14			118,572		-	-	-	-			1,510,102	-			15,398,475	-	-				17,027,149		17,027,149
			- 441	-	-	-	-	-			22.246	-				-	-				- 22.707		22.707
143   Allowance for reduction inventories   (629,276)					-	-	-	-			23,346	-				-	-						23,787
144   http://programs-hate-from   6,795,14				-		-	-	•				-				-	-						(628,276)
Asen held for ele					-	-	105 672	264 201	2 514 220		660 747	50,000	21 912	222.061		2.705	-					(10.927.542)	
Total Current Assets   25,173,597   164,854   12,760   - 220,194   410,400   25,143,397   28,706,534   39,222,634   50,000   31,812   35,648,524   25,417,665   232,456   253,136   -   149,145,994   (10,837,542)   138,308,   162   149,145,994   (10,837,542)   138,308,   162   149,145,994   (10,837,542)   138,308,   162   149,145,994   (10,837,542)   138,308,   162   149,145,994   (10,837,542)   149,145,994   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   (10,837,542)   149,145,994   149,145,99							193,013	304,391	2,314,339		000,747	50,000	31,612	222,001		2,703						(10,837,342)	417,314
161   Land				164 054	12 749		220 194	410 400	2 514 339	28 706 524	30 222 634	50 000	31.812	35 636 524	25 417 665	232.456	353 136	_	_	_		(10 837 542)	
Buildings	150	Total Current Assets	23,175,307				220,174	410,400	2,014,007	20,700,024	50,222,054	50,000	51,012	55,656,524	25,417,665	202,400	555,150					(10,007,042)	
Furniture, equipment and machinery - dwellings	161	Land		1,750	-	-	-	-				-				-	-				, , , , ,		21,191,991
Further Completed and machinery - administration   2,808,989   -   -   -     45,585   -	162				-	-	-	-				-				-	-						272,792,345
Lessebold improvements				-	-	-	-	-				-				-							500,540
166   Accumulated depreciation   (205,793,452)   (28,995)   (205,823,548			2,808,989	-	-	-	-	-		45,585		-				-	-				2,854,574		2,854,574
167   Construction in progress			(205 205 452)	-	-	-	-	-		(20.000		-				-	-				(205 822 547		(205 022 540)
Infrastructure				512 707	-	-	-	-		(28,096)		-				-	-						9,995,049
Total capital assets, net of accumulated depreciation   100,978,005   515,457			9,401,342	313,/0/	-	-	-					-				-	-				9,993,049		9,993,049
171   Notes, Laans, & mortgages receivable-Non-current			100 978 005	515.457		-	<u> </u>	l -		17 490						-	-	-			101 510 951		101,510,951
Notes, Lanns, & mortgages receivable—Non-current past due			100,770,003	5439437			<u> </u>	<u> </u>	<u> </u>	17,409		_		<u> </u>	_				<u> </u>		101,310,731		101,010,731
173   Grants receivable - Non-current			-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174-010   Other assets - Not For Profit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	_
174-020   Other assets - Partnership			-	-	-	-	-	-				-				-	-	-			•		<del></del>
174-030   Other assets - Joint Venture			-		-	-	<u> </u>	l -				-				· -	-	-			-		
174-040         Other assets - Tax Credit         -         -         -         -         -         -         95,138,251			-			-	1	l -								-	-	-					
174-050         Other assets - Other         -         -         -         -         -         -         95,138,251         95,138,251         95,138,251         95,138,251         95,138,251         95,138,251         -         -         -         -         - <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			-				-	-								-	_						
174         Other assets         -         -         -         -         -         -         -         95,138,251         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			-	-		_	-	-			575.000			19,922,623	74,640,628	_	_				95.138.251		95,138,251
176 Investment in joint venture			-	-	-	-	-	-	-	-		-	-			-	-	-	-	-		-	95,138,251
180 Total Non-current Assets 100,978,005 515,457 17,489 575,000 19,922,623 74,640,628 196,649,202 - 196,649,		011111 1100110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		•	100,978,005	515,457	-	-	-	-	-	17,489	575,000	-	-	19,922,623	74,640,628	-	-	-	-	-	196,649,202	-	196,649,202
190 Total Assets 126,151,512 679,511 12,749 - 220,194 410,400 2,514,339 28,724,013 30,797,634 50,000 31,812 55,559,147 100,058,293 232,456 353,136 345,795,196 (10,837,542) 334,957,																			· I				
	190	Total Assets	126,151,512	679,511	12,749	-	220,194	410,400	2,514,339	28,724,013	30,797,634	50,000	31,812	55,559,147	100,058,293	232,456	353,136	-	-	-	345,795,196	(10,837,542)	334,957,654

					903			210	214				606	660								
Line Item	Description															14.885						
No.	Description	TOTAL	MROP	ROSS Total	CDBG	Section 8	Mod Rehab -	Housing Choice Voucher	TW - Section	MTW	DCED	DHAP	Allies and Ross (Business	Program Income (Business	Clean Slate	CFP ARRA	14.OPS	14.CFP	14.HCV	Sub-total	Elimination	TOTAL HACP
		LIPH	MROP	ROSS Iotai	CDBG	NC	Total	Program	8	LIPH	DCED	DHAP	Activities)	Activities)	E3	CFP ARRA	14.UPS	14.CFP	14.HCV	Sub-total	Elimination	TOTAL HACP
		l	l	1	l		L			I								l	1	1	1	
311	Bank overdraft	_	_	1 -				_			-				_					_		
311	Accounts payable <= 90 days	_	_	_	_	-	-		20,221	1,626,163				_	_					1,646,384		1,646,384
313	Accounts payable > 90 days past due	-	-		-				,	1,020,100	-				-					-		
321	Accrued wage/payroll taxes payable	-	-		-	-	-	_		891,330	-	-			-					891,330		891,330
322	Accrued compensated absences - current portion	125,420	-	-	-	-	-		16,682	-					-					142,102		142,102
324	Accrued contingency liability	1,619,992	-	-	-	-	-		100,792	-	-				-					1,720,784		1,720,784
325	Accrued interest payable	-	-	-	-	-	-				-				-					-		-
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	-	-	-	-	-	-				-				-					-		-
331-020	Accounts payable - HUD PHA Programs - Capital fund	-	-	-	-	-	-				-				-					-		-
331-030	Accounts payable - HUD PHA Programs - Other	-	-	-	-	-	-				-	1,276			-					1,276		1,276
331	Accounts payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-		1,276		-	-	1				1,276	-	1,276
332	Accounts payable - PHA Projects	-	-	-	-	-	-								-					-		-
333	Accounts payable - other government	-	-	-	-	-	-			33,248	-									33,248		33,248
341	Tenant security deposits	234,322	-	-	-	-					-									234,322		234,322
342-010	Deferred revenue - Operating Subsidy	-	-	-	-						-									-		-
342-020	Deferred revenue - Capital fund	203,880	-	-	-	-	-													203,880		203,880
342-030	Deferred revenue - Other	85,742	-	-	-	-	-				50,000									135,742		135,742
342	Deferred revenue	289,622	-	-	-	-	-	-	-	-	50,000		1	-	-	-				339,622	-	339,622
343-010	CFFP	-	-	-	-	-	-				-									-		-
343-020	Capital Projects/ Mortgage Revenue	1,541,076	-	-	-	-	-				-									1,541,076		1,541,076
343	Current portion of LTD- capital proj/mortg revenue bonds	1,541,076	-	-	-	-	-	-	-	-	-	-		-	-					1,541,076	-	1,541,076
344	Current portion of long-term debt - operating borrowings	-	-	-	-						-				-					-		-
345	Other current liabilities	1,217,397	-	-	-	-	-		115,741	233	-				-					1,333,371		1,333,371
346	Accrued liabilities - other	-	-	-	-	-	-			527,462	-		-		-	-				527,462		527,462
347	Inter program - due to	4,891,211	164,054	12,749	-	-	-		5,110,833		-			305,559	-	353,136				10,837,542	(10,837,542)	-
348-010	Loan liability - current - Not For Profit	-		-	-	-	-													-		-
348-020	Loan liability - current - Partnership	-		-	-	-	-				-									-		-
348-030	Loan liability - current - Joint Venture	-		-	-	-	-				-									-		-
348-040	Loan liability - current - Tax Credit	-		-	-	-	-				-									-		-
348-050	Loan liability - current - Other	-		-	-	-	-													-		-
348	Loan liability - current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-
310	Total Current Liabilities	9,919,040	164,054	12,749	-	-	-	-	5,364,269	3,078,436	50,000	1,276	-	305,559	-	353,136				19,248,519	(10,837,542)	8,410,977
			•	•									•	•	•	•						
351-010	Long-term debt - CFFP	-	-	-	-	-	-				-				-	-				-		-
351-020	Long-term - Capital Projects/ Mortgage Revenue	20,572,107	-	-	-	-	-				-				-	-				20,572,107		20,572,107
351	Capital Projects/ Mortgage Revenue Bonds	20,572,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-				20,572,107	-	20,572,107
352	Long-term debt, net of current - operating borrowings	-	-	-	-	-	-				-				-	-				-		-
353	Non-current liabilities - other	717,100		-		-	,		723,830					4,788,738	-	-				6,229,668		6,229,668
354	Accrued compensated absences- Non-current	1,491,201	-	-	-	-	-		201,901						-	-				1,693,102		1,693,102
355	Loan liability - Non-current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-
356	FASB 5 Liabilities	-	-	-		-	-								-	-				-		-
357	Accrued Pension and OPEB Liability	-	-	-	-	-	-				-				-	-				-		-
350	Total Non-Current Liabilities	22,780,408	-	-	-	-	-	-	925,731	-	-	-	-	4,788,738	-	-				28,494,877	-	28,494,877
300	Total Liabilities	32,699,448	164,054	12,749	-	-	-	-	6,290,000	3,078,436	50,000	1,276	-	5,094,297	-	353,136				47,743,396	(10,837,542)	36,905,854
	T									,				r								
508.1	Invested in capital assets, net of related debt	78,864,822	515,457	-	-	-	-	-	17,489	-	-	-	-	-	-	-			1	79,397,768	-	79,397,768
511.1	Restricted Net Assets	3,786,342	-	-	-	-	-	2,224,063	-	4,225,000	-	-	55,559,147	94,963,996	-	-			1	160,758,548		160,758,548
512.1	Unrestricted Net Assets	10,800,900	-	-	-	220,194	410,400	290,276	22,416,524	23,494,198	÷	30,536	-	-	232,456	-	-	-	-	57,895,484		57,895,484
513	Total Equity/Net Assets	93,452,064	515,457	-	-	220,194	410,400	2,514,339	22,434,013	27,719,198	-	30,536	55,559,147	94,963,996	232,456	-		l		298,051,800	-	298,051,800
	I				1												1	1	1			
600	Total Liabilities and Equity/Net assets	126,151,512	679,511	12,749		220,194	410,400	2,514,339	28,724,013	30,797,634	50,000	31,812	55,559,147	100,058,293	232,456	353,136	L		1	345,795,196	(10,837,542)	334,957,654

Process   Proc			100 14.850	800 14.850		903			210 14.871	214			219	606	660		14.885						
200.   Martin American   Control		Description	TOTAL		ROSS	CDBG	Sec 8 - New Con Total	Section 8 Mod Rehab - Total	Housing Choice	MTW - Section 8		DCED Total	DHAP	(Business	Income (Business	Clean Slate E3		14.0PS	14.CFP	14.HCV	Sub-total	Elimination	TOTAL HACP
Martine property   19	70300	Net tenant rental revenue		-	-	-	-	-	-		-	-	-		Addividedy			-	-	-		-	6,909,847
Married	70400				-	-	-	-		-	-	-	-			-				-		-	49,807
March   Marc	70500	Total Tenant Revenue	6,959,654	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,959,654	-	6,959,654
Marie   Mari	70600-010	Housing assistance payments	-		-	-	190,269	-	1,850,485	-	-	-	-			-	-	-		41,606,926	-	-	-
Marie   Mari			-	•	-	-	15,144	-	113,817	1	-	-	-			-	-	-		7,000	-	-	-
Married   Married State   Ma			-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
Marie   Mari			-		-	-	-	-	-	-	-		-			-	•	-		-	-	-	-
March Anthropole			-			-	-	-	-	-	-									-	-	-	
March   Marc	70600-070		-		-	-	-	-	-	-	-		-			-	-	-		-	-	-	-
Description   Company	70600	HUD PHA operating grants	-	69,325	27,657	-	205,413	-	1,964,302	-	-	-	-			-	850,571	43,215,924	8,126,346	41,613,926	96,073,464	-	96,073,464
March   Marc	70610	Capital grants	-	-	-	-	-	-	-	-	-	-	-			-	3,148,815	-	3,840,622	-		-	6,989,437
Manufacture				-	-	-	-	-	-	-	-	-	-			-	-		-	-			
Part		-		-	-	-	-	-	-	-	-	-	-			-	-	-	-	-			
Section   Control   Cont				-	-	-	-	-	•		-	-	-			-	-	-	-	-			
Note   Market   Mar	1.01.10		0,730,914	-			-		-			-				-	-	-			0,730,914	(0,730,914)	-
Marchester   Mar			16,826,617	-	-	-	-	-	-	-	-		-	-	-	-	-	-		-	16,826,617	(16,826,617)	
Management from convergence of the control of the	70800	Other government grants	-	22,859	-	-	-	-	-	-	-	-	-			-	-	-	-	-	22,859	-	22,859
Prof.   Incomparation   Prof.   Prof		5	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
Second Second Control of the Contr			99 912		-	-	2.101	200	-	105 426	204.268	-	-			-	-	-		-	480.016	-	480,916
1719    1719			88,813	-			2,101	298		183,436	204,268	-	-		-	-		-	-	-	480,916		480,916
The content of the			-		-	-	-	-	-	-	-	-	-			-	-		-	-	-	-	-
The color of the			-	-	-	-	-	-	-		-	-	-			-	-	-	-	1	-	-	-
1.00			-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
The property of the forward of the property			7 363		-	-	-	-	-	72 070	-	•	-			-	-	-	-	-	91 241		81,341
The property of the property					-		24,521	46,009	-	13,919	-	-	-	391,273	6,095,200	82,262		-				-	9,083,165
Table   Tabl		Gain or loss on sale of capital assets	(916,657)	-	-	-	-	-	-		13,818	-	-		*	-	-		-		(902,839)	-	(902,839)
100   Administrative station   5,065,653   -   -   13,768   2,003   52,00   1,124,677   -   -   -   20,271   -   -   20,271   -   -   20,188   -	72000		-	-	-	-	-	-		-			-			-			-	-			105,381
19.00   Adding fee   6.6,601	70000	Total Revenue		92,184	27,657	-	232,035	46,307	1,971,915	259,415	219,118	-	-	391,273	6,191,936	82,262	3,999,386	43,215,924	11,966,968	41,613,926	135,719,995	(16,826,617)	
Management For   5579.88					-	-					-		-			-	230,271	-		-		-	7,031,688
Section   Sect				-	-	-	384	54	- 3000	0.031.0	-	-	-			-	-	-	-	-		-	92,401
9100   Aberning and Marketing   142.056							-				-	-				-	-			-			
1/25/07   Comparison   1/25/07   Comparison							19	3			-			1.865		-				-		(877,702)	145,764
9100   Office Expanses   1,391,388				-	-	-					-	-	-	,,,,		-				-		-	2,200,674
91800   Trivel		Office Expenses			-						-	-	-			-	-			-		-	1,598,337
1810   Allocard Overhead				-	-	-					-	-	-			-	-	-	-	-		(640,215)	
1900   Ober   7,981,648   69,325			61,776		-	-	82	12	297	6,648	-	-	-			-	-	-		-	68,815	-	68,815
Total Operating-Administrative   24,389,676   69,335   .			7,981.468	69.325			9.862	1.271	32.522	803.452	-	-		100.000	3.180	229	620.300	-	-	-	9,621.609	(3.851.227)	5,770,382
						-					-		-					-		-			
02200   Relocation Costs   380,494		Asset Management Fee	550,670	-	-	-	-	-	-	-	-	-				-	-	-	-	-	550,670	(550,670)	-
92200   Robertino Costs   380,494	92100	Tenant services - salaries	876,506	-	21,413	-	-	-	-	198,266	-		-			-	-	-	-	-	1,096,185		1,096,185
92400   Total Tenant Services - Other   822,229   -   -   -   -   104,572   -   -   -     64,114   -   -   -   990,915   (73,887)		Relocation Costs		-	-		-	-	-		-	-	-			-	-	-	-	-			380,494
Option   Total Tenant Services   2,394,969   - 27,657   -   -   -   393,389   -   -   -   -   64,114   -   -   -   2,880,129   (73,687)				-	6,244	-	-	-	-		-	-	-		1	-	-	-	-	-		-	412,535
93100 Water 1.064.557 1.064.557 1.064.557				-	27 657	-	-	-	-		-	-	-				-	-	-	-			
03200   Electricity   2,097,931   -   -   -   -   -   -   -   -   -	92500	Form Fedditt Scryrees	2,374,769		27,037				-	373,389		<u> </u>		- 1	-	04,114	-	-	-	-	2,000,129	(13,081)	2,000,442
93200   Electricity   2,097,931   -   -   -   -   -   -   -   2,097,931   -     -   2,097,931   -     -   2,097,931   -	93100	Water	1,064,557		-		-	-	-		-	-	-			-	-				1,064,557		1,064,557
93400 Fuel		Electricity		-	-	-	-	-	-	-	-	-	-			-	-	-	-	-		-	2,097,931
25500   Labor	70000		2,123,547	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	2,123,547	-	2,123,547
93600   Sewer   956,767			-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
93700 Employee benefit contributions - utilities			956,767	-			-		-		-	-				-	-	-	-	-	956,767		956,767
93800 Other utilizies expense			-	-	-	-	-	-	-	-	-		-			-	-	-	-	-	-	-	-
	93800		-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-		-
93000 rotat clauses 9,644,692	93000	Total Utilities	6,242,802	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,242,802		6,242,802

		100 14.850	800 14.850		903			210 14.871	214			219	606	660		14.885						
Line Item No.	Description	TOTAL LIPH	MROP	ROSS	CDBG	Sec 8 - New Con Total	Section 8 Mod Rehab - Total	Housing Choice Voucher Program	MTW - Section 8	MTW LIPH	DCED Total	DHAP	Allies and Ross (Business Activities)	Program Income (Business	Clean Slate E3	CFP ARRA	14.0PS	14.CFP	14.HCV	Sub-total	Elimination	TOTAL HACP
94100	Ordinary maintenance and operations - labor	5,348,546	-	-	-	-	-	-		-	-	-		Activities)	-		-		-	5,348,546	-	5,348,546
94200	Ordinary maintenance and operations - materials and other	1,342,944	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	1,342,944	-	1,342,944
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	59,423	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	59,423	-	59,423
	Ord Maint and Op Contracts - Heating & Cooling Contracts	527,485 29,829	-	-	-	-	-		-	-	-	-					-		-	527,485 29,829	(503,588)	23,897 29,829
	Ord Maint and Op Contracts - Snow Removal Contracts Ord Maint and Op Contracts - Elevator Maintenance Contracts	136,320	-	-	-		-		-	-	-				-		-		-	136,320	-	136,320
94300-050	Ord Maint and Op Contracts - Landscape & Grounds Contracts	36,958	-	-	-	-	-		-		-	-					-	-	-	36,958	-	36,958
	Ord Maint and Op Contracts - Unit Tumaround Contracts	17,693	-	-	-	-	-		-	-	-	-					-		-	17,693	-	17,693
94300-070 94300-080	Ord Maint and Op Contracts - Electrical Contracts Ord Maint and Op Contracts - Plumbing Contracts	202,391 228,914	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	202,391 228,914	(174,070) (226,196)	28,321 2,718
	Ord Maint and Op Contracts - Extermination Contracts	324,569	-		-		-		-		-					-	-		-	324,569	(324,569)	2,718
94300-100	Ord Maint and Op Contracts - Janitorial Contracts	2,728	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	2,728	-	2,728
94300-110	Ord Maint and Op Contracts - Routine Maintenance Contracts	188,974	-	-	-			-	-	-	-	-			-		-	-	-	188,974	(188,720)	254
94300-120	Ord Maint and Op Contracts - Misc Contracts	3,299,554 5,054,838	-	-	-		-		-		-				-		-		-	3,299,554 5,054,838	(2,748,641)	550,913 889,054
94300	Ordinary Maintenance and Operations Contracts Employee benefit contribution - ordinary maintenance	2,302,332					-	-	-		-				-		-		_	2,302,332	(4,165,784)	2,302,332
94500 94000	Total Maintenance	14,048,660	-		-	-	-		-	-		-	-	-	-	-	-		-	14,048,660	(4,165,784)	9,882,876
	1						- L															
93100	Protective services - labor	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
95200 95300	Protective services - other contract costs  Protective services - other	2,385,011	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	2,385,011	-	2,385,011
	Employee benefit contributions - protective services		-		-	-	-		-		-	-					-		-		-	
95000	Total Protective Services	2,385,011	-	-	-		-		-			-	-		-		-		-	2,385,011	-	2,385,011
70110	Property Insurance	246,751	-	-	-	-	-		345	-	-	-					-		-	247,096	-	247,096
70120	Liability Insurance Workmen's Compensation	315,547 1,307,409	-	-	-	-	-	-	864 5,404	-	-	-			-		-	-	-	316,411 1,312,813	-	316,411 1,312,813
	All other Insurance	174,333	-	-			-		4,223		-	-			-		-		-	178,556	-	178,556
96100	Total insurance Premiums	2,044,040	-	-	-			-	10,836	-	-	-	-	-	-		-		-	2,054,876	-	2,054,876
					1						1							1			1	
70200	Other general expenses	4,250,459 2,422,505	-	-	-	2,275	323	8,246	245,402	-	-	-			-	-	-	-	-	4,250,459 2,678,751	-	4,250,459 2,678,751
96210 96300	Compensated absences Payments in lieu of taxes	33,247	-		-	2,213	323	8,240	243,402		-	-				-	-		-	33,247	-	33,247
	Bad debt - tenant rents	252,264	-	-	-	-	-		149	-	-	-				-	-		-	252,413	-	252,413
	Bad debt - mortgages	-	-	-	-	-	•	-	-	-	-	-	617,302	7,621,451	-	-	-	-	-	8,238,753	-	8,238,753
96600	Bad debt - other	-	-	-	-	-	-	-	-	-	-	-			•		-		-	-	-	-
96800 96000	Severance expense  Total Other General Expenses	6,958,475	-		-	2,275	323	8,246	245,551	-	-	-	617,302	7,621,451	-	-	-		-	15,453,623	-	15,453,623
96000	Total Out Cutta Expenses	0,750,475				2,275	525	0,240	240,004				017,502	7,021,451						13,435,025		15,455,025
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-	-	-	-	-			-	-	-		-	-	-	-
96720	Interest on Notes Payable (Short and Long Term)	1,188,200	-	-	-		-	-	-	-	-	-			-	-	-		-	1,188,200	-	1,188,200
96730	Amortization of Bond Issue Costs  Interest expense and Amortization cost	1,188,200	-	-	-	-	-		-		-				-		-		-	1,188,200	-	1,188,200
96700	interest expense and Amortization cost	1,188,200			-				-			- 1	-						_	1,188,200		1,100,200
96900	Total Operating Expenses	60,202,503	69,325	27,657	-	35,773	5,074	203,027	4,709,818	-	-	-	719,167	7,624,631	64,343	850,571	-		-	74,511,889	(16,826,617)	57,685,272
					1																1	
97000	Excess Revenue Over Operating Expenses	(34,792,814)	22,859	-	-	196,262	41,233	1,768,888	(4,450,403)	219,118	-	-	(327,894)	(1,432,695)	17,919	3,148,815	43,215,924	11,966,968	41,613,926	61,208,106	-	61,208,106
97100	Extraordinary maintenance	2,852,075	-	-	-	-	-		-		-	-	417,469				-		-	3,269,544	-	3,269,544
27100	Casualty losses- Non-capitalized	27,547	-	-	-	-	-	-	-	-	-	-	.,		-	-	-	-	-	27,547	-	27,547
97300-010	Mainstream 1 & 5 year	-	-	-	-	-	-	-	-	-	-	-			-		-	-	-	-	-	-
97300-020	Home-Ownership	-	-	-	-	-	-	-	33,449	-	-	-			-	-	-	-	-	33,449	-	33,449
97300-025 97300-030	Litigation Hope IV		-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
97300-030	Hope IV  Moving to Work		-	-	-	-	-	-	31,294,496	-		-			-		-		-	31,294,496		31,294,496
97300-040	Tenant Protection	-	-	-	-	-	-		-		-	-					-	-	-	-	-	-
97300-050	All Other	-	-	-	-	206,894	33,600	1,083,005	-	-	-	-			-	-	-	-	-	1,323,499	-	1,323,499
97300	Total Housing assistance payments	-	-	-	-	206,894	33,600	1,083,005	31,327,945	-	-	-	-		-		-	-	-	32,651,444	-	32,651,444 65,702
93750 97400	HAP Portability-In Depreciation expense	10,377,968	-	-	-	-	-	-	65,702 7,673		-	-					-	-	-	65,702 10,385,641	-	10,385,641
97400	Fraud losses	-	-	-	-	-	-	-	,373	-		-				-	-		-	-	-	
97800	Dwelling units rent expense	-	-	-	-	-	-	-	-	-	-	-			-		-	-	-	-	-	-
90000	Total Expenses	73,460,093	69,325	27,657	-	242,667	38,674	1,286,032	36,111,138	-	-	-	1,136,636	7,624,631	64,343	850,571	-	-	-	120,911,767	(16,826,617)	104,085,150

		100 14.850	800 14.850		903			210 14.871	214			219	606	660	14.8						
Line Item No.	Description	TOTAL				Sec 8 - New	Section 8 Mod	14.8/1 Housing Choice		MTW			Allies and Ross	Program Income							
1102		LIPH	MROP	ROSS	CDBG	Con Total	Rehab - Total	Voucher Program	MTW - Section 8	LIPH	DCED Total	DHAP	(Business Activities)	(Business Activities)	Clean Slate E3 CFP A	RRA 14.OPS	14.CFP	14.HCV	Sub-total	Elimination	TOTAL HACP
	Operating transfer in	61,806,566	-	-	-	-	-		41,643,345	45,030,499	-	-			-	-	-	-	148,480,410	-	148,480,410
	Operating transfer out	(7,094,339)	-	-	-	-	-		(7,900,852)	(36,688,401)	-	-		-	-	- (43,215,	924) (11,966,968	(41,613,926)	(148,480,410)	-	(148,480,410)
	Operating transfers from / to primary government  Operating transfers from / to component unit	(7.028.269)	-	-	-		-	-	(9.016.894)	(18,547,473)	-	-	37.146.809	(2.554.173)	-	-	-		-	-	-
	Extraordinary items, net gain/loss	-		-	-		-	-	-	-	-	-	0.1,0.10,000	(2,000,000)	-	-			-		-
10080	Special items, net gain/loss	-	-	-	-	-	-	•	-	1	-	-			-	-		-	-	-	-
10091	Inter AMP Excess Cash Transfer In			-				-	-	-	-	-			-	-	-	-	-		-
10092	Inter AMP Excess Cash Transfer Out Transfers from Program to AMP	-		-	-		-	-	-	-	-	-			-	-		-	-		-
10093 10094	Transfers from Program to AMP Transfers from AMP to Program	-	-	-	-		-	-	-	-	-	-			-	-	-		-	-	-
10100	Total other financing sources (uses)	47,683,958	-	-	-	-	-		24,725,599	(10,205,375)	-	-	37,146,809	(2,554,173)	-	- (43,215,	(11,966,968	(41,613,926)	-	-	-
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	(366,446)	22,859	-		(10,632)	7,633	685,883	(11,126,124)	(9,986,257)	-	-	36,401,446	(3,986,868)	17,919 3,1	8,815	-	-	14,808,228	-	14,808,228
11020	Required Annual Debt Principal Payments	1,407,743				-	-			-	-	-			-	-	-	-	1,407,743	-	1,407,743
11030	Beginning equity	90,669,695	492,598	_	-	230,826	402,767	1,828,456	33,560,137	37,705,455		30,536	19,157,701	98,950,864	214,537	-			283,243,572	-	283,243,572
				1							, I			,		<u>'</u>	_			'	
	Prior period adjustments and correction of errors - Editable  Equity Transfers	3,148,815	-	-	-	-	-	-	-	-	-	-			- (2.1	- (8,815)		-	-	-	-
	Equity Transfers Equity Transfers	3,146,613	-	-	-	-	-	-		-	-	-			- (3,1	-	-			-	-
	Equity Transfers	-	-	-	-	-	-	-	-	-	-	-			-	-		-	-	-	-
	Equity Transfers	-		-	-	-	-	-	-		-	-			-	-	-	-	-	-	-
	Equity Transfers Prior period adj, equity transfers, and correction of	3,148,815		-	-	-	-	-	-	-	-	-			-	- (8,815)		-	-		-
11040	errors	3,148,815	-	-	-	-	-		-		-	-	-	-	- (3,1	(8,815)	-	-	-	-	-
	Administrative Fee Equity- Beginning Balance	-	-	-	-	-	-	379,486 113,817	-	-	-	-			-	-		-	-	-	-
	Administrative Fee Revenue Hard to House Fee Revenue				-			113,817	-	-		-			-	-	-	-	- 1	-	-
	Audit Costs	-	-	-	-	-	-		-		-	-			-	-	-		-		-
	Investment Income		-	-	-	-	-		-	•	-	-			-	-	-	-	-	-	-
	Fraud Recovery Revenue	-	-	-	-	-	-		-	·	-	-			-	-	-	-	-	-	-
	Other Revenue  Comment for Other Revenue	-	-	-	-	-	-		-	-	-	-			-	-	-	-	-		-
11170-051		-	-	-	-			113,817	-		-	-			-	-	-	-	-		-
	Total Operating Expenses	-	-	-	-	-	-	203,027	-		-	-			-	-	-	-	-	-	-
	Depreciation	-		-	-	-	-		-		-	-			-	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-		-	-	-	-			-	-	-	-	-		-
11170-101	Comment for Other Expense  Total Admin Fee Expenses				-			203.027	-	-		-			-	-	-	-	- 1	-	-
	Net Administrative Fee	-			-	-	-	(89,210)	-			-			-	-				-	_
	Administrative Fee Equity- Ending Balance		-	-	-	-	-	290,276	-	•	-	-			-	-	-	-	-	-	-
11170	Administrative Fee Equity	-	-	-	-	-	-	290,276	-	-	-	-		-	-	-	-	-	-	-	-
11180-010	Housing Assistance Payments Equity - Begining Balance	-	-	-	-	-	-	1,448,970	-		-	-			-	-	-		-	-	-
11180-020	Net Housing Assistance Payments	-	-	-	-	-	-	1,850,485	-	-	-	-			-	-	-	-	-	-	-
	Housing Assistance Payments Equity - Ending Balance	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-
	Housing Assistance Payment Revenues Fraud Recovery Revenue		-	-					-	-	-	-								-	-
	Other Revenue									-		-			-		-			-	-
11180-070	Other Comments	-	-	-	-	-	-		-	-	-	-			-	-		-		-	-
	Investment Income	-	-	-	-	-	-	7,613		-	-	-			-		-		-	-	-
11180-090		-	-	-	-	-	-	1,858,098	-	-	-	-			-			-		-	-
	Housing Assistance Payments Other Expenses							1,083,005		-		-			-					-	-
	Other Comments	-	-	-	-	-	-			-		-			-	-	-	-	-	-	-
11180-130	Total Housing Assistance Payments Expenses	-	-	-	-	-	-	1,083,005	-	-	-	-			-	-	-	-	-	-	-
11180	Housing Assistance Payments Equity	-	-	-	-	-	-	2,224,063	-	-	-	-	-	-	-	-	-	-	-	-	-
11190	Unit Months Available	52,673	-	-	-	1,032				-	-	-			-	-		-	138,725	-	138,725
	Unit Months Leased	48,191	-	-	-	436	97	3,748	62,228	-	-	-			-	-	-	-	114,700	-	114,700
11270	Excess Cash	6,391,156	-	-	-	-	-				-	-				-	-	-	6,391,156	-	6,391,156
	Land Purchases	1,014,272	-	-	-	-	-	-	-	-	-	-				-	-		1,014,272	-	1,014,272
11620	Building Purchases	5,251,582	-	-	-	-	-		-			-			-	-	-		5,251,582	-	5,251,582
	Furniture & Equipment-Dwelling Purchases	-	-	-	-	-	-	-	-	-	-	-			-		-	-	-	-	-
	Furniture & Equipment-Administrative Purchases	723,583	-	-	-	-	-	-	-		-	-			-		-	-	723,583	-	723,583
	Leasehold Improvements Purchases Infrastructure Purchases	-													-					-	-
	CFFP Debt Service Payments	-													-		-		1	-	-
13901	Replacement Housing Factor Funds	-		-	-	-			-		-	-			-	-	-	-	-	-	-

## Financial Data Schedule – Low-Income Public Housing

	Public Housing Balance Sheet																
Line Item No.	Description	AMP 901	AMP 902	AMP 904	AMP 905	AMP 907	AMP 909	AMP 911	AMP 912	AMP 914	AMP 915	AMP 917	AMP 920	AMP 922	AMP 929	AMP 931	AMP 932
111	Cash-unrestricted	408,371	942,694	87,065	363,600		1,261,868		245,511		118,779	391,716	96,655	94,218		13,869	175,914
112	Cash-restricted-modernization and development  Cash-other restricted	102,612	123,584	12,305	36,368		84,186					168	45,537	74,106			75,365
113	Cash-tenant security deposits	30,085	31,443	10,947	20,877		39,031				9,137	18,581	8,256	10,827		4,657	8,815
115	Cash - Restricted for payment of current liability																
100	Total Cash	541,068	1,097,721	110,317	420,845	-	1,385,085	-	245,511	-	127,916	410,465	150,448	179,151	-	18,526	260,094
	Accounts receivable - PHA projects						1					1					
121 122-010	Accounts receivable - PHA projects  Accounts receivable - HUD other projects - Operating Subsidy																
122-020	Accounts receivable - HUD other projects - Capital fund	143,151	139,648	123,885	138,084		1,738,378		12,750		65,574	89,515	286,961	231,014		35.371	93,479
122-030	Accounts receivable - HUD other projects - Other	-	-			-	-	-						-			20,000
122	Accounts receivable - HUD other projects	143,151	139,648	123,885	138,084		1,738,378	-	12,750		65,574	89,515	286,961	231,014	-	35,371	93,479
124	Account receivable - other government																
125-010 125-020	Account receivable - miscellaneous - Not For Profit  Account receivable - miscellaneous - Partnership																
125-020	Account receivable - miscellaneous - Fartnership  Account receivable - miscellaneous - Joint Venture																
125-040	Account receivable - miscellaneous - Tax Credit																
125-050	Account receivable - miscellaneous - Other																
125	Account receivable - miscellaneous	-	-	,	-	-			-	-	•	-	-			-	-
126	Accounts receivable - tenants	49,549	66,802	44,716	34,118		151,146		290		3,780	10,293	54,268	24,858		2,619	38,241
126.1	Allowance for doubtful accounts - tenants	(19,904)	(16,653)	(30,390)	(2,787)		(64,779)				(351)	(654)	(26,159)	(11,451)			(20,720)
126.2	Allowance for doubtful accounts - other  Notes, Loans, & Mortgages Receivable - Current								442.154								
127 128	Fraud recovery								442,134								
128.1	Allowance for doubtful accounts - fraud																
129	Accrued interest receivable	302	697	64	269		933		182		88	290	71	70		10	130
120	Total receivables, net of allowance for doubtful accounts	173,098	190,494	138,275	169,684		1,825,678	-	455,376	-	69,091	99,444	315,141	244,491	-	38,000	111,130
		1							ı			1				1	
131	Investments - unrestricted																
132	Investments - restricted Investments - Restricted for payment of current liability						71,056							22,386			
142	Prepaid expenses and other assets																
143	Inventories																
143.1	Allowance for obsolete inventories																
144	Inter program - due from	699,533	245,131	578,340			747,739				65,517		602,186	39,160		138,377	110,093
145	Assets held for sale	1,413,699	1,533,346	826,932	590,529		4,029,558		700,887		262,524	509,909	1,067,775	485,188		194,903	481,317
150	Total Current Assets	1,413,699	1,533,346	826,932	590,529		4,029,558	-	/00,887	-	262,524	509,909	1,067,775	485,188	-	194,903	481,317
161	Land	2,330,432	512,334	1,337,760	322,464		1,298,950		171,132		21,405	65.056	244,325	1,236,169		10.777	322,574
162	Buildings	16.385.485	38.132.540	16.248.927	17.380.016		60.810.540		171,132		9.999.538	20.610.870	17.894.253	11.410.218		3.194.684	11,108,628
163	Furniture, equipment and machinery - dwellings	8,218		6,650	8,218		21,639		8,218				8,218				
164	Furniture, equipment and machinery - administration	136,645	100,152	61,845	27,467		203,276		82,700			90,466	102,708	20,832		25,989	38,573
165	Leasehold improvements																
166 167	Accumulated depreciation  Construction in progress	(15,098,829) 45,496	(33,578,015)	(10,579,020) 182,721	(15,100,753)		(38,418,430)		(87,458) 54,965		(7,285,082) 262,794	(18,563,829) 229,614	(11,714,835)	(9,057,841) 104,891		(2,089,072) 166,694	(9,921,748) 441,906
168	Infrastructure	43,496	338,208	182,/21	367,344		3,323,649		- 1,5 00		262,794	229,614	447,374	104,891		100,094	441,906
160	Total capital assets, net of accumulated depreciation	3,807,447	5,705,279	7,258,883	3,004,956	-	27,439,624	-	229,557	-	2,998,655	2,432,177	6,982,243	3,714,269	-	1,309,072	1,989,933
171	Notes, Loans, & mortgages receivable - Non-current	-	-	-	-		-	-		-	-	-	-	-	-	-	-
172	Notes, Loans, & mortgages receivable - Non-current - past due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173 174-010	Grants receivable – Non-current  Other assets - Not For Profit						-										
174-010	Other assets - Not For Profit Other assets - Partnership																
174-020	Other assets - Faithership  Other assets - Joint Venture																
174-040	Other assets - Tax Credit																
174-050	Other assets - Other																
174	Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
176	Investment in joint venture	2.005 ::-			2004	-	25 420	-	***************************************	-	2 000 (		- cons c : :		-	4 200	4 000 000
180	Total Non-current Assets	3,807,447	5,705,279	7,258,883	3,004,956	-	27,439,624	-	229,557	-	2,998,655	2,432,177	6,982,243	3,714,269	-	1,309,072	1,989,933
190	Total Assets	5,221,146	7,238,625	8,085,815	3,595,485	-	31,469,182	_	930,444		3,261,179	2,942,086	8,050,018	4,199,457	-1	1,503,975	2,471,250
170		-,,0															

	Public Housing Balance Sheet	ī															
Line Item	Tubic Housing Dunnet Office																
No.	Description	AMP 901	AMP 902	AMP 904	AMP 905	AMP 907	AMP 909	AMP 911	AMP 912	AMP 914	AMP 915	AMP 917	AMP 920	AMP 922	AMP 929	AMP 931	AMP 932
311	Bank overdraft																
312	Accounts payable <= 90 days																
313	Accounts payable > 90 days past due																
321	Accrued wage/payroll taxes payable																
322	Accrued compensated absences - current portion	1,651			4,223		2,474				519		2,625	3,072		2,160	655
324	Accrued contingency liability	231,160	94,086	121,588	9,821		262,603		2,379				161,481	3,956		1,196	42,654
325	Accrued interest payable																
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy																
331-020	Accounts payable - HUD PHA Programs - Capital fund																
331-030	Accounts payable - HUD PHA Programs - Other																
331	Accounts payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332	Accounts payable - PHA Projects																
333	Accounts payable - other government																
341	Tenant security deposits	30,085	31,443	10,947	20,877		39,031				9,137	18,581	8,256	10,827		4,657	8,815
342-010	Deferred revenue - Operating Subsidy																
342-020	Deferred revenue - Capital fund																
342-030	Deferred revenue - Other	5,784	10,012	1,606	4,608		11,543				1,227	6,006	1,327	3,915		5,766	4,833
342	Deferred revenue	5,784	10,012	1,606	4,608	-	11,543	-	-	-	1,227	6,006	1,327	3,915	-	5,766	4,833
343-010	CFFP																
343-020	Capital Projects/ Mortgage Revenue	37,857	12,531	300,141	21,356		771,959				19,812	15,680	261,153			36,228	10,510
343	Current portion of LTD- capital projects/mortgage revenue bonds	37,857	12,531	300,141	21,356	-	771,959	-	-	-	19,812	15,680	261,153	-	-	36,228	10,510
344	Current portion of long-term debt - operating borrowings	-	-														
345	Other current liabilities	25,931	32,413	3,041	6,027		742,365		5,402		3,934	6,630	2,027	11,780		853	3,711
346	Accrued liabilities - other																
347	Inter program - due to	143,151	114,884	123,885	163,011		1,003,732		662,188		65,574	96,943	286,961	231,014		35,371	93,479
348	Loan liability - current	-	-	-	-	-	2,833,707	-	-	-	-		-		-	-	-
310	Total Current Liabilities	475,619	295,369	561,208	229,923		2,833,707	-	669,969	-	100,203	143,840	723,830	264,564	-	86,231	164,657
351-010	Long-term debt - CFFP	1								1							
351-010	Long-term debt - CFFP  Long-term - Capital Projects/ Mortgage Revenue - 212952										264,477						
	Capital Projects/ Mortgage Revenue - 212952  Capital Projects/ Mortgage Revenue Bonds	505,364 505,364	167,277 167,277	4,006,636 4,006,636	285,084 285,084		10,305,012 10,305,012				264,477	209,313	3,486,182 3,486,182			483,609 483,609	140,302 140,302
351	Long-term debt, net of current - operating borrowings	303,304	107,277	4,000,030	283,084		10,505,012	-	-	-	204,477	209,313	3,460,162		-	465,007	140,502
352 353	Non-current liabilities - other - 269000	98.691	103.922	17.271	31.834		140.671		2.772				56.876	87.688			83.813
353 354	Accrued compensated absences- Non-current - 270010	98,691 43.006	103,922		31,834 12,376		140,671		2,772		23,224	8.272	56,876	87,688 17.228		25.546	
354 355-010	Loan liability - Non-current - Not For Profit	43,006	21,692	9,648	12,376		19,640				23,224	8,272	6,780	17,228		25,546	7,122
355-020	Loan liability - Non-current - Not For Front  Loan liability - Non-current - Partnership																
355-020	Loan liability - Non-current - Partnersmp  Loan liability - Non-current - Joint Venture																
355-040	Loan liability - Non-current - Joint Venture  Loan liability - Non-current - Tax Credit																
355-050	Loan liability - Non-current - Tax Credit  Loan liability - Non-current - Other																
355	Loan liability – Non-current	_					_		_		_		_		_		
355	FASB 5 Liabilities	_		_				_	_	_	_				_		
356	Accrued Pension and OPEB Liability																
357	Total Non-Current Liabilities	647,061	292,891	4,033,555	329,294		10,465,323		2,772	_	287,701	217,585	3,549,838	104,916	_	509,155	231,237
350	Total Non-Current Liabilities	047,001	272,071	4,030,333	327,274		10,403,525		2,772	-	207,701	217,363	3,347,636	104,510	-	309,133	231,237
300	Total Liabilities	1,122,680	588,260	4,594,763	559,217		13,299,030	_	672,741		387,904	361,425	4,273,668	369,480	_1	595,386	395,894
300	- our Liabilities	1,122,000	500,200	4,074,703	557,417		15,277,030	·	0,2,741		207,704	501,425	4,275,000	507,400		5,55,500	575,074
508.1	Invested in capital assets, net of related debt	3,264,226	5,525,471	2,952,106	2,698,516		16,362,653		229,557		2,714,366	2,207,184	3,234,908	3,714,269		789,235	1,839,121
511.1	Restricted Net Assets	3,204,220	3,323,471	2,732,106	2,070,310	-	10,302,033		229,337	1	2,/14,300	2,207,184	3,234,908	3,714,209		107,233	1,037,121
512.1	Unrestricted Net Assets	834,240	1,124,894	538,946	337,752	-	1,807,499	-	28,146	-	158,909	373,477	541,442	115,708	-	119,354	236,235
513	Total Equity/Net Assets	4,098,466	6,650,365	3,491,052	3,036,268	-	18,170,152	-	257,703	-	2,873,275	2,580,661	3,776,350	3,829,977	-	908,589	2,075,356
	, ,	,,	.,,	.,.,,.,	.,,		., ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1	. ,	1	,,	,,	., .,	.,,		,	,,
600	Total Liabilities and Equity/Net assets	5,221,146	7,238,625	8,085,815	3,595,485	-	31,469,182	-	930,444	-	3,261,179	2,942,086	8,050,018	4,199,457	-	1,503,975	2,471,250

No.   Control		Public Housing Balance Sheet																
No.   Control	Line Item				. 250 0 40	. 250 044										. 3.573.000		
Communication and substrate   1		Description	AMP 933	AMP 939	AMP 940	AMP 941	AMP 944	AMP 945	AMP 946	AMP 947	AMP 962	AMP 964	AMP 966	AMP 972	AMP 973	AMP 980	AMP 982	AMP 985
Mathematical   Math			79,618	55,904	178,739	55,474	131,208	29,343	22,525	26,239		23,221	285,242	122,925	10,038	46,959	468,205	40,104
Content page   10				(7.72)			170											
Column   C			7.460		1 297	9 297		5.457	4.752	2 904								
Marie   Mari			7,400	7,073	1,287	0,207	3,744	3,437	4,732	2,004								
Section   Property			87,078	131,302	180,026	63,761	135,330	34,800	27,277	29,043	-	23,221	285,242	122,925	10.038	46,959	468,205	40,104
Section   Sect	100		. ,					,						, , ,	.,,	.,		
Second   Second Confided   S	121	Accounts receivable - PHA projects																
Section   Sect	122-010	Accounts receivable - HUD other projects - Operating Subsidy																
			40,634	225,352	1,121,619	57,204	201,921	65,984	42,247	182,358		16	15,514		16	16	16	524
Control Cont				-	-			-										
Section   Sect			40,634	225,352	1,121,619	57,204	201,921	65,984	42,247	182,358	-	16	15,514	-	16	16	16	524
Second Second Residence   Second Residence   Second Second Residence   Second Resid																		
Montemonity medium for Normal medium for Norma																		
Monte South Sout																		
1.50   Above for foodiff account visus   1.50   1	125-050																	
15   Alexen for facility accounts (15 mg)   15   15   15   15   15   15   15   1			-	-	-	-	-	-	-	-		-		-	-	-	-	-
Notice for control of course of the following found of the followi	126	Accounts receivable - tenants	2,657	71,328	1,470	1,431	2,632	679	1,858	1,847								
22   Monte from the Mergane Records Courted	126.1			(42,946)														
19   Teacher for school account for school accoun	126.2																	
19																		
Association controlled   19   11   131   14   17   12   17   19   17   19   17   19   17   19   17   19   19																		
Test increases and advances for dealered accounts   \$0.30   \$2.575   \$1.13.221   \$8.675   \$2.4489   \$6.685   \$4.122   \$1.522   \$1.00   \$1.575   \$1.00   \$1.0			50		122		07	22	10					0.1		25		
1932   Destinante controlled   195.10	120	I otal receivables, net of allowance for doubtful accounts	43,330	255,775	1,123,221	36,676	204,650	60,005	44,122	104,224	-	33	15,725	91	23	31	362	334
1932   Destinante controlled   195.10	121	Investments - unrestricted																
15   Popular of severe tabelity				25 120														
Payade regions and offer reaction   Payade regions and remaints or closely interestics   Payade regions and remaints or closely interestics   Payade regions and remaints or closely interestics   Payade regions and reaction   Payade regions and reaction   Payade regions				25,150														
Allowage for sobselfs inventions																		
144   Deer program - due from   16.119   13.2852   138.578   138.578   138.578   148	143	Inventories																
14   Asset held for sale	143.1	Allowance for obsolete inventories																
Total Current Ansets   295,547   543,869   1,303,247   308,178   339,069   186,869   162,102   366,413   - 16,719   355,466   112,034   12,40   55,724   901,76   540,000	144		165,119	132,882		185,738		85,413	90,703	53,146		3,465	54,479	9,018	2,378	8,714		9,837
18   Land																		
Buildings	150	Total Current Assets	295,547	543,089	1,303,247	308,175	339,980	186,898	162,102	266,413	-	26,719	355,446	132,034	12,439	55,724	901,756	50,495
Buildings		TI																
Fundamental metalitiery - dependent and metalitiery - de												120,790	427,891	47,460	30,656	3,624	4,722,415	420,442
Fig.   Further, equipment and machinery - administration			11,461,186	5,533,214	/,533,364	7,229,359	4,624,815	4,694,754	5,444,442	3,095,512								
Lose block improvements   Security   C.   Se							7 771		14 476	26 200								
16							.,,,,,		,770	20,200								
168   Infrastructre   169   1,149,477   1,087,189   205,169   145,217   138,158   145,849   243,071			(7,541,247)	(2,234,842)	(2,425,214)	(6,051,741)	(3,426,730)	(3,907,266)	(4,463,665)	(2,580,313)	-		-					
160   Total capital assets, net of accumulated depreciation   5,775,041   6,287,641   6,205,899   1,399,142   1,371,580   936,139   1,153,614   802,799   - 120,790   427,891   47,400   30,656   3,624   4,722,415   420,442   4,722,415   420,442   4,722,415   420,442   4,722,415	167		1,096		1,087,189	205,169	145,217	138,158	145,849	243,071								
Notes, Loans, & mortgages receivable - Non-current																		
172   Notes, Lans, & mortgages receivable - Non-current - past due	160	Total capital assets, net of accumulated depreciation	5,775,041	6,257,641	6,205,899	1,399,143	1,371,580	936,139	1,153,614	802,709		120,790	427,891	47,460	30,656	3,624	4,722,415	420,442
172   Notes, Lans, & mortgages receivable - Non-current - past due			1	1	1	1	1	ı	1	ı		1		1	1	1	1	
174-010   Other saces - Not For Profit			-	-	-	-	-	-	-	-		-	-	-	-	-	-	
174-02  Other assets - Not For Profit			-	-	-	-	-	-	-	-		-		-	-	-	-	
174-020   Other assets - Pattenchip																		
174-030   Other assets - Joint Venture																		-
174-050   Other assets - Other   Other assets -																		
174-050   Other assets - Other	174-040	Other assets - Tax Credit																
176 Investment in joint venture	174-050																	
180 Total Non-current Assets 5,775,041 6,257,641 6,205,899 1,399,143 1,371,580 936,139 1,153,614 802,709 - 120,790 427,891 47,460 30,656 3,624 4,722,415 420,442	174	Other assets	-	-	-	-	-	-	-	-		-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
190 Total Assets 6,070,588 6,800,730 7,509,146 1,707,318 1,711,560 1,123,037 1,315,716 1,069,122 - 147,509 783,337 179,494 43,095 59,348 5,624,171 470,937	180	Total Non-current Assets	5,775,041	6,257,641	6,205,899	1,399,143	1,371,580	936,139	1,153,614	802,709		120,790	427,891	47,460	30,656	3,624	4,722,415	420,442
190 Total Assets 6,070,588 6,800,730 7,509,146 1,707,318 1,711,560 1,123,037 1,315,716 1,069,122 - 147,509 783,337 179,494 43,095 59,348 5,624,171 470,937												, ,			,			
	190	Total Assets	6,070,588	6,800,730	7,509,146	1,707,318	1,711,560	1,123,037	1,315,716	1,069,122	-	147,509	783,337	179,494	43,095	59,348	5,624,171	470,937

Instruction		Public Housing Balance Sheet																
Instruction		Description	AMD 933	AMP 030	AMP 940	AMP 941	AMP 944	AMP 945	AMP 946	AMP 947	AMP 962	AMP 964	AMP 966	AMP 072	AMP 973	AMP 080	AMD 982	AMP 985
	No.		AMF 933	AMF 939	AMF 940	AMF 941	AMF 944	AMF 945	AMI 940	AMI 947	AMIF 902	AMIT 904	AMF 900	AMF 9/2	AMI 9/3	AMIT 700	AMF 902	AMIT 703
According the Control of the Contr																		
According the property of the property   1.00   1																		
Second configuracy shifts																		
According an experience   Company   Company							2,778			292								
33-100   Accompage   Accompa			106,053	5,647		79,566		1,164	9,824									
3.1-0																		
32   Monte page   High Propries																		
132   Accompany   Accompany																		
Accompanies (PA) Proximate																		
31   Norman product and grownest   12   12   12   12   12   12   12   1			-	-	-	-	-	-	-		-	-		-		-		
Total Control Contro																		
15-03			7.400	2.00	1.207	0.007	2044		4.750	2004								
15-20			7,460	7,675	1,28/	8,287	3,944	5,457	4,/52	2,804								
1-15   1-15																		
1-3-12   Deferred reviews			4511	4 622	127	6.092	2 106	2 705	5.050	1.701								
13-0-03   Open Progress Mergang Florence												_			_	_		
1340   Organ Progress Marging Reviews   5,140   13,140   5,950   2,607   11,775   7,161   3,312			4,011	4,000	157	0,000	2,100	5,775	5,550	1,771		_			_	_		
3.4   Curves perform det CFTD copied projection frager grown bands   5.448   13.49   5.596   2.602   11.778   7.161   3.312				8 140	12.240	9 505	2.602	11 770	7.162	2 212								
Add   Commit system of fings cannot be required between particles   Committee   Committe			-								-	-				-		
348   Ohe covert liabilities of the   2,607   20,071   73,000   2,652   172,677   1,975   1,200   22,100					,	3,000	-,	,	.,	-,								
348   Accord labelines -color			2 667	20 271	72 400	2.652	172 657	1 075	1 220	22 100								
371   Interprograms due to   40,044   221,111   1,100,031   37,204   59,090   65,984   42,271   16,2372   16   15,355   16   16   16   16   18   18   18   18			2,007	20,371	75,400	2,032	172,037	1,973	1,230	22,109								
188			40 634	213 117	1 190 083	57 204	59.090	65 984	42 247	162 527		16	15.515		16	16	16	524
Total Current Liabilities   164,266   269,373   1,277,256   144,388   240,177   91,989   71,146   192,358   16   15,518   16   16   16   16   16   16   16				-	-	-	-	-	-	-	-		-	-		-	-	-
1351-010   Leng-term defet CFFP   106,509   164,853   113,600   34,713   157,220   95,521   44,216			164,246	260,373	1,277,256	164,383	243,177	91,983	71,166	192,835	-	16	15,515	-	16	16	16	524
108,659   164,551   113,500   34,733   157,229   95,621   44,216	,	•	!				•				•	'			'	•		
Section   Complete Nortgage Revenue Bonds   108,689   168,83   115,649   34,733   15,229   95,421   44,216	351-010	Long-term debt - CFFP																
351   Capital Projects (Mergage Revenue Bands   106,699   164,883   113,540   34,733   157,229   95,821   44,216	351-020	Long-term - Capital Projects/ Mortgage Revenue - 212952		108,659	164.853	113.540	34,733	157.229	95.621	44.216								
Signature   Sign	351	Capital Projects/ Mortgage Revenue Bonds	-	108,659	164,853	113,540	34,733	157,229	95,621	44,216	-					-	-	-
354   Acrosed compensated absences: Non-current - 270010   630   2,858   23,674   47,254   7,277   1,250   5,755	352	Long-term debt, net of current - operating borrowings																
355-00   Loss liability - Non-current - Not For Profit	353	Non-current liabilities - other - 269000		93,331														
355-020   Loss liability - Non-current - Partnership	354	Accrued compensated absences- Non-current - 270010	630	2,858		23,674	47,254	7,277	1,250	5,755								
355-09   Loss liability - Non-current - Joint Venture	355-010	Loan liability - Non-current - Not For Profit																
355-040   Loun liability - Non-current - Tax Credit	355-020	Loan liability - Non-current - Partnership																
355-95   Lone liability - Non-current - Other	355-030	Loan liability - Non-current - Joint Venture																
1.55   Loss fability - Non-current   1.55   1.50																		
Section   Sect	355-050																	
357   Aerused Pension and OPEB Lability	355		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
350 Total Non-Current Liabilities 6.00 204,848 164,853 137,214 81,987 164,506 96,871 49,971	356																	
300   Total Liabilities   164,876   465,221   1,42,109   301,597   325,164   256,489   168,037   242,806   16   15,515   - 16   16   16	357																	
508.1 Invested in capital assets, net of related debt 5,775,041 6,140,842 6,028,097 1,277,098 1,334,245 767,132 1,050,830 755,181 120,790 427,891 47,460 30,656 3,624 4,722,415 4 511.1 Restricted Net Assets 512.1 Unrestricted Net Assets 130,671 194,667 38,340 128,623 52,151 99,416 96,849 71,135 26,703 339,931 132,034 12,423 55,708 90,1740 513 Total Equity-Net Assets 5,905,712 6,335,569 6,067,037 1,405,721 1,386,396 866,548 1,147,679 826,316 147,493 767,822 179,494 43,079 59,332 5,624,155 4	350	Total Non-Current Liabilities	630	204,848	164,853	137,214	81,987	164,506	96,871	49,971	-		-	-	-	-	-	-
508.1 Invested in capital assets, net of related debt 5,775,041 6,140,842 6,028,097 1,277,098 1,334,245 767,132 1,050,830 755,181 120,790 427,891 47,460 30,656 3,624 4,722,415 4 511.1 Restricted Net Assets 512.1 Unrestricted Net Assets 130,671 194,667 38,340 128,623 52,151 99,416 96,849 71,135 26,703 339,931 132,034 12,423 55,708 90,1740 513 Total Equity-Net Assets 5,905,712 6,335,569 6,067,037 1,405,721 1,386,396 866,548 1,147,679 826,316 147,493 767,822 179,494 43,079 59,332 5,624,155 4			,					,										
S11.1   Restricted Net Assets	300	Total Liabilities	164,876	465,221	1,442,109	301,597	325,164	256,489	168,037	242,806	-	16	15,515	-	16	16	16	524
S11.1   Restricted Net Assets	508 1	Invested in capital assets, net of related debt	5 775 041	6 140 942	6.028.607	1 277 000	1 334 245	767 122	1.050.920	755 191		120 700	427 901	47.460	30.656	3 624	4 722 415	420,442
512.1 Unrestricted Net Assets 130.671 194.667 38.340 128.623 52.151 99.416 96.849 71.135 26.703 339.931 132.034 12.423 55.708 901.740 513 Total Equity/Net Assets 5.905.712 6.335.509 6.067,037 1.405.721 1.386.396 866.548 1.147,679 826.316 - 147,493 767,822 179,494 43,079 59.332 5.624.155 4			3,773,041	0,140,842	0,020,097	1,277,098	1,339,293	707,132	1,050,830	755,181		120,790	427,891	47,460	30,036	3,024	4,722,413	420,442
513 Total Equity/Net Assets 5,905,712 6,335,509 6,067,037 1,405,721 1,386,396 866,548 1,147,679 826,316 - 147,493 767,822 179,494 43,079 59,332 5,624,155 4			130,671	194,667	38,340	128,623	52,151	99,416	96,849	71,135	-	26,703	339,931	132,034	12,423	55,708	901,740	49,971
											-							470,413
	213		.,,	.,,	.,,	, ,	,,	,	, ,	,,,,,,,,,		,	. ,	.,	.,	,		
600 Total Liabilities and Equity/Net assets 6,070,588 6,800,730 7,509,146 1,707,318 1,711,560 1,123,037 1,315,716 1,069,122 - 147,509 783,337 179,494 43,095 59,348 5,624,171 4	600	Total Liabilities and Equity/Net assets	6,070,588	6,800,730	7,509,146	1,707,318	1,711,560	1,123,037	1,315,716	1,069,122	-	147,509	783,337	179,494	43,095	59,348	5,624,171	470,937

Line Item No. 111 112 113 114 115	Description  Cash-uncertricted  Cash-restricted-modernization and development	AMP 986	AMP 987	AMP 992							
111 112 113 114				AMI 992	AMP 993	AMP 994	AMP 995	AMP Other	TOTAL AMPs	COCC	TOTAL PUBLIC HOUSING
112 113 114	Cash-restricted-modernization and development	28,756	51,354	1,513,335	8,019		869	133,480	7,511,817	2,174,605	9,686,422
114		.,	. ,	, , , , , ,				133,400	-	2,174,000	-
114	Cash-other restricted					1,290,515		-	1,912,647		1,912,647
115	Cash-tenant security deposits							-	234,322		234,322
	Cash - Restricted for payment of current liability							-	-		
100	Total Cash	28,756	51,354	1,513,335	8,019	1,290,515	869	133,480	9,658,786	2,174,605	11,833,391
121	Accounts receivable - PHA projects							-	-		
122-010	Accounts receivable - HUD other projects - Operating Subsidy							-	-		
122-020	Accounts receivable - HUD other projects - Capital fund	16	16		79,744			23.997	5,155,004		5,155,004
122-030	Accounts receivable - HUD other projects - Other							20,771	-		-
122	Accounts receivable - HUD other projects	16	16	-	79,744	-	-	23,997	5,155,004	-	5,155,004
124	Account receivable - other government							-	-		
125-010	Account receivable - miscellaneous - Not For Profit							-	-		
125-020	Account receivable - miscellaneous - Partnership							-	-		
125-030	Account receivable - miscellaneous - Joint Venture							-	-		
125-040	Account receivable - miscellaneous - Tax Credit							-	-		-
125-050	Account receivable - miscellaneous - Other							-	-		-
125	Account receivable - miscellaneous	-	-	-	-	-	-	-	-	-	-
126	Accounts receivable - tenants							94	564,676		564,676
126.1	Allowance for doubtful accounts - tenants							-	(236,794)		(236,794)
126.2	Allowance for doubtful accounts - other							-	-		-
127	Notes, Loans, & Mortgages Receivable - Current							-	442,154		442,154
128	Fraud recovery							-	-		
128.1	Allowance for doubtful accounts - fraud							-	-		
129	Accrued interest receivable	21	38	1,119	6		1	99	5,555	1,609	7,164
120	Total receivables, net of allowance for doubtful accounts	37	54	1,119	79,750	-	1	24,190	5,930,595	1,609	5,932,204
120										-	
131	Investments - unrestricted							_	-		-
132	Investments - restricted							_	118,572		118,572
135	Investments - Restricted for payment of current liability							_	-		
142	Prepaid expenses and other assets							_	-	441	441
143	Inventories							_	-	704,047	704,047
143.1	Allowance for obsolete inventories							_	-	(628,276)	(628,276)
144	Inter program - due from	8.492	7.665	231,296	132,796	16,525	110,857	160,782	4,711,256	2,084,558	6,795,814
145	Assets held for sale	0,472	7,000					100,702	417,314	2,004,000	417,314
150	Total Current Assets	37,285	59,073	1,745,750	220,565	1,307,040	111,727	318,452	20,836,523	4,336,984	25,173,507
			•				•				
161	Land	520,425	375.099	308,038	154,018	127,064	136,905	2,169,571	21,190,241		21,190,241
162	Buildings							-	272,792,345		272,792,345
163	Furniture, equipment and machinery - dwellings		-					35,063	96,224	404.316	500,540
164	Furniture, equipment and machinery - administration		-					124,253	1,063,353	1,745,636	2,808,989
165	Leasehold improvements		-					-	-	-	-
166	Accumulated depreciation							(146,705)	(204,272,635)	(1,522,817)	(205,795,452)
167	Construction in progress							-	9,481,342		9,481,342
168	Infrastructure							-	-		
160	Total capital assets, net of accumulated depreciation	520,425	375,099	308,038	154,018	127,064	136,905	2,182,182	100,350,870	627,135	100,978,005
171	Notes, Loans, & mortgages receivable - Non-current	-	-	-	-	-	-	-	-	-	-
172	Notes, Loans, & mortgages receivable - Non-current - past due	-	-	-	-	-	-	-	-	-	-
173	Grants receivable - Non-current							-	-	-	-
174-010	Other assets - Not For Profit							-	-		-
174-020	Other assets - Partnership							-	-		-
174-030	Other assets - Joint Venture							-	-		-
174-040	Other assets - Tax Credit							-	-		-
174-050	Other assets - Other	-	-	-	-	-	-	-	-		-
174	Other assets	-	-	-	-	-	-	-	-	-	-
176	Investment in joint venture	-	-	-	-	-	-	-	-	-	-
180	Total Non-current Assets	520,425	375,099	308,038	154,018	127,064	136,905	2,182,182	100,350,870	627,135	100,978,005
190	Total Assets	557,710	434,172	2,053,788	374,583	1,434,104	248,632	2,500,634	121,187,393	4,964,119	126,151,512

	Public Housing Balance Sheet										
Line Item No.	Description	AMP 986	AMP 987	AMP 992	AMP 993	AMP 994	AMP 995	AMP Other	TOTAL AMPs	cocc	TOTAL PUBLIC HOUSING
311	Bank overdraft							-	-		-
312	Accounts payable <= 90 days							-	-		-
313	Accounts payable > 90 days past due							-	-	-	-
321	Accrued wage/payroll taxes payable							-	-		-
322	Accrued compensated absences - current portion							-	28,076	97,344	125,420
324	Accrued contingency liability							180,010	1,313,188	306,804	1,619,992
325	Accrued interest payable							-	-		-
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy							-	-		-
331-020	Accounts payable - HUD PHA Programs - Capital fund							-	-		-
331-030	Accounts payable - HUD PHA Programs - Other							-	-		-
331	Accounts payable - HUD PHA Programs	-		-	-	-	-	-	-	-	-
332	Accounts payable - PHA Projects							-	-		-
333	Accounts payable - other government							-	-		-
341	Tenant security deposits							-	234,322		234,322
342-010	Deferred revenue - Operating Subsidy							-	-		-
342-020	Deferred revenue - Capital fund				193,880			10,000	203,880		203,880
342-030	Deferred revenue - Other							109	85,742		85,742
342	Deferred revenue	-	-	-	193,880	-	-	10,109	289,622	-	289,622
343-010	CFFP							-	-		
343-020	Capital Projects/ Mortgage Revenue								1,541,076		1,541,076
343	Current portion of LTD- capital projects/mortgage revenue bonds	-							1,541,076		1,541,076
344	Current portion of long-term debt - operating borrowings							_			.,,
345	Other current liabilities							4.361	1,145,536	71,861	1,217,397
345	Accrued liabilities - other							4,361	1,145,550	71,001	1,217,397
346	Inter program - due to	16	16					23.997	4,891,211		4,891,211
	Loan liability - current	10	10					23,997	4,091,211		4,071,211
348	Total Current Liabilities	16	16	-	193,880		-	218,477	9,443,031	476,009	9,919,040
310	Total Current Liabilities	10	10		170,000			210,477	7,440,001	470,007	3,713,040
351-010	Long-term debt - CFFP							- 1			
351-020	Long-term - Capital Projects/ Mortgage Revenue - 212952								20,572,107		20,572,107
	Capital Projects/ Mortgage Revenue Bonds								20,572,107		20,572,107
351		-		-	-		-	-	20,372,107		20,372,107
352	Long-term debt, net of current - operating borrowings							231	717,100		717,100
353	Non-current liabilities - other - 269000							231	283,232		1,491,201
354	Accrued compensated absences- Non-current - 270010							-	263,232	1,207,969	1,491,201
355-010	Loan liability - Non-current - Not For Profit							-			
355-020	Loan liability - Non-current - Partnership							-	-		-
355-030	Loan liability - Non-current - Joint Venture							-	-		-
355-040	Loan liability - Non-current - Tax Credit							-	-		
355-050	Loan liability - Non-current - Other							-	-		
355	Loan liability - Non-current	-	-	-	-	-	-	-	-		
356	FASB 5 Liabilities							-	-		-
357	Accrued Pension and OPEB Liability							-	-		-
350	Total Non-Current Liabilities	-	-	-	-	-	-	231	21,572,439	1,207,969	22,780,408
			16		193,880	1	1	218,708	31,015,470	1,683,978	22 (22 112
300	Total Liabilities	16	16	-	193,880	-	-	218,708	31,015,470	1,683,978	32,699,448
508.1	Invested in capital assets, net of related debt	520,425	375,099	308,038	154,018	127,064	136,905	2,182,182	78,237,687	627,135	78,864,822
511.1	Restricted Net Assets							3,786,342	3,786,342	-	3,786,342
512.1	Unrestricted Net Assets	37,269	59,057	1,745,750	26,685	1,307,040	111,727	(3,686,598)	8,147,894	2,653,006	10,800,900
513	Total Equity/Net Assets	557,694	434,156	2,053,788	180,703	1,434,104	248,632	2,281,926	90,171,923	3,280,141	93,452,064
					,						
600	Total Liabilities and Equity/Net assets	557,710	434,172	2,053,788	374,583	1,434,104	248,632	2,500,634	121,187,393	4,964,119	126,151,512

	Public Housing Income Statement																								
Line Item No.	Description	AMP 901	Operating Fund Program	Capital Fund Program	AMP 902	Operating Fund Program	Capital Fund Program	AMP 904	Operating Fund Program	Capital Fund Program	AMP 905	Operating Fund Program	Capital Fund Program	AMP 907	Operating Fund Program	Capital Fund Program	AMP 909	Operating Fund Program	Capital Fund Program	AMP 911	Operating Fund Program	Capital Fund Program	AMP 912	Operating Fund Program	Capital Fund Program
	Net tenant rental revenue	1,042,147	1,042,147		731,933	731,933		260,014	260,014		430,237	430,237 8 288		-	-		1,178,367	1,178,367		-					
70400 70500	Tenant revenue - other  Total Tenant Revenue	2,503 1,044,650	2,503 1,044,650		16,665 748,598	16,665 748,598	-	1,030 261,044	1,030 261,044	-	8,288 438,525		-	-			7,731	7,731		-		_		_	
	HUD PHA operating grants	, ,																, ,		l	1				=
		-	-		-									-						-			-		-
	Capital grants	-			-			-						-			-			-					
70710	Management Fee Asset Management Fee																								
70730	Book-Keeping Fee																								
	Front Line Service Fee																								
70750 70700	Other Fees Total Fee Revenue																								
	Other government grants																								==
71100-010	Housing Assistance Payment																								
	Administrative Fee Investment income - unrestricted	3.744	3.744		8.643	8.643		798	798		3.334	3.334					11.569	11.569					2.251		
71100 71200	Mortgage interest income	3,744	3,744		8,843	8,043			798		3,334	3,334		-			11,309	11,309		-			2,231	2,251	
71300	Proceeds from disposition of assets held for sale	-			-			-			-			-			-			-					
	Cost of sale of assets Fraud recovery	-			50	40		-			-			-			-			-			25	24	
71500	Other sevenue	666,373	666,373		271,803	271,803		79,001	79,001		107,794	107,794		-			455,885	455,885		-			20,083	20,083	
71600	Gain or loss on sale of capital assets	(906,821)	(906,821)		(6,669)	(6,669)		-			-			-			-			-			-		$\longrightarrow$
72000 70000	Investment income - restricted  Total Revenue	807,946	807,946	-	1,022,425	1,022,425	-	340,843	340,843		549,653	549,653	-	-	-	-	1,653,552	1,653,552	-	-	-	-	22,359	22,359	-
	Administrative salaries	162,028	162,028		123,328	123,328		53,708	53,708	I	78,540	78,540		-1			166,542	166,542							=
91200	Auditing fees	3,830	3,830		3,133	3,133		1,098	1,098		1,955	1,955		-			3,550	3,550		-					
91300	Management Fee Book-Keeping Fee	786,958 57,060	621,313 57,060	165,645	518,651 32,693	376,544 32,693	142,107	195,634 12,233	144,461 12,233	51,173	346,934 21,728	256,048 21,728	90,886	-			842,635 43,162	673,485 43,162	169,150	-			64,910	64,910	
91400	Advertising and Marketing	1,243	1,243		32,093	32,973		12,233	14,433		21,728	21,726		-			3,147	43,162 3,147							
91500	Employee benefit contributions - administrative	49,196	49,196 53,893		51,446	51,446 33,495		20,654	20,654		22,453 43,070	22,453		-			83,166	83,166 67,666		-	-		5,904	5,904	
	Office Expenses Legal Expense	53,893 185,055	185,055		33,495 41,537	41,537		17,932 106,286	17,932 106,286		12,961	43,070 12,961		-			67,666 73,846	73,846		-			28,801	28,801	
91800	Travel	525	525		248	248		745	745		-			-			200	200		-					-
91810 91900	Allocated Overhead Other	567.972	513.705	54.267	468.084	413.669	54.415	264.671	167.734	96.937	340.832	286.367	54.465	-			1.343.068	519.144	823.924	-			17.506	5.423	12.083
91900	Total Operating-Administrative	1,867,760	1,647,848	219,912		1,076,093	196,522	672,961	524,851	148,110	868,473		145,351	-	-	-	2,626,982	1,633,908	993,074		-	-	117,121		12,083
92000	Asset Management Fee	80,860	80,860		45,750	45,750		16,150	16,150		30,520	30,520		-			69,190	69,190		-					
92100	Tenant services - salaries	135,907		135,907	112,561		112,561	40,630		40,630	71,912		71,912	-			130,256		130,256						
92200	Relocation Costs	337,566 48.094	337,566	48 094	2,450 40.578	2,450	40 578	530	530	14 658	410 25 942		25.942				12,651 47,325	6,783	5,868						
	Employee benefit contributions - tenant services  Tenant services - other	48,094 113,250	28,500	48,094 84,750	40,578 86,660	13,952	40,578 72,708	14,658 31,674	5,495	14,658 26,179	25,942 55,106	8,688	25,942 46,418	-			47,325 109,740	24,150	47,325 85,590	-				-	
92500		634,817	366,066	268,751		16,402	225,847	87,492	6,025	81,467	153,370	9,098	144,272	-		-	299,972	30,933		-	-	-			-
93100	Water	309,472	309,472		111,546	111,546		34,277	34,277		30,402			-			114,185	114,185		-			25,930	25,930	
	Electricity	242,282 564,055	242,282 564,055		176,773 367,349	176,773 367,349		104,775 62,733	104,775 62,733		150,148 123,829	150,148 123,829		-			540,383 354,755	540,383 354,755		-			21,504	21,504	
93300 93400	Fuel	-	304,003		-	307,547		-	02,733		123,023	123,027		-			-	334,730		-					
	Labor	340.459	340.459		111.740	111.740		35.733	35.733		20.881	20.881		-			122 341	122.341		-			12.705	12.705	
93600 93700	Sewer Employee benefit contributions - utilities	340,439	340,459		111,740	111,740		33,/33	35,733		20,881	20,881		-			122,341	122,941		-			12,705	12,705	
93750	HAP Portability-In																								
93800 93000	Other utilities expense Total Utilities	1,456,268	1,456,268		767,408	767,408	-	237,518	237,518	-	325,260	325,260	-	-			1,131,664	1,131,664		-		_	60,139	60,139	
	Ordinary maintenance and operations - labor	416,207	416,207		355,578	355,578		105,381	105,381		203,278						575,989	575,989							=
94100	Ordinary maintenance and operations - nator  Ordinary maintenance and operations - materials and other	85,706	85,706		102,183	102,183		39,825	39,825		157,280	157,280		-			271,003	271,003					75	75	
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	7,059	7,059		315 5,618	315 5,618		28,250	28,250	1	49,167	49,167	T	-			24,251 210,161	24,251 210,161		-			-		$\vdash$
94300-020	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts	1,727	1,727					28,250 2,167	28,250					-			7,511	7,511							
	Ord Maint and Op Contracts - Elevator Maintenance Contracts	10,804	10,804		6,978	6,978		5,780	5,780		1,586	1,586		-			37,152 4,129	37,152 4,129		-			450	450	
	Ord Maint and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Turnaround Contracts	4,875	4,875		-			5,780 450	5,780 450		-			-			4,129	4,129		-					
94300-070	Ord Maint and Op Contracts - Electrical Contracts	31,909	31,909		9,874	9,874		4,086	4,086		4,775	4,775		-			33,397	33,397		-					
	Ord Maint and Op Contracts - Plumbing Contracts Ord Maint and Op Contracts - Extermination Contracts	16,805 28,560	16,805 28,560		12,536 27,831	12,536 27,831		9,064 14,069	9,064		7,632 30.616			-			68,084 56,129	68,084 56.129		-			376	376	
94300-100	Ord Maint and Op Contracts - Janitorial Contracts	1,533	1,533		-			-	,,,,,					-			-	,							
	Ord Maint and Op Contracts - Routine Maintenance Contracts	58,505 302,772	58,505 302.772		25,931 303,534	25,931 303,534		1,034 169,417	1,034 169,417		149 206.596	149 206.596		-	-		1,801 825,245	1,801 825,245	-	-			5.198	5 198	
94300-120 94300	Ord Maint and Op Contracts - Mise Contracts  Ordinary Maintenance and Operations Contracts	302,772 464,549	302,772 464,549	-	303,534 392,617	303,534 392,617	-	169,417 234,317	169,417 234,317	-	206,596 300,521		-	-	-	-	825,245 1,267,860	825,245 1,267,860	-	-	-	-	5,198 6,024		-
94500	Employee benefit contribution - ordinary maintenance	165,363	165,363		137,269	137,269		34,775	34,775		58,431	58,431		-			216,480	216,480		-					
94000		1,131,825	1,131,825	-	987,647	987,647	-	414,298	414,298	-	719,510	719,510	-	-	-	-	2,331,332	2,331,332	-	-		-	6,099	6,099	-
95100	Protective services - labor  Protective services - other contract costs	163.064		163.064	103.044		103.044	44.793		44.793	128.668		128.668	-			813.403		813.403	-			-		
95200 95300	Protective services - other contract costs  Protective services - other	-		100,004	-		103,044			44,773	-		-20,000	-					013,403						
	Employee benefit contributions - protective services	163.064		163.064	103,044		103.044	44,793		44,793	128,668		128,668	-	-		813.403		813,403	-					
95000		163,864	15.822	163,864	16,234	16.234	103,044	7 796	7.296	44,/93	128,668		1.28,068	-	-	<u> </u>	813,403 82,163	82.163		<u> </u>	-		-	-	
	Property Insurance Liability Insurance	15,822 36,703	15,822 36,703		16,234 35,680	16,234 35,680		7,296 9,142	7,296 9,142		11,843 2,813	11,843 2,813		-			82,163 35,816	82,163 35,816		-	-				
96130	Workmen's Compensation	133,686	133,686		42,626	42,626		25,630	25,630		37,097	37,097		-			149,661	149,661		-			14,236	14,236	
96140	All other Insurance Total insurance Premiums	37,015 223,226	37,015 223,226		10,602 105,142	10,602 105,142	_	10,602 52,670	10,602 52,670		6,936 58,689	6,936 58,689		-		_	35,249 302,889	35,249 302,889		-	-		14,236	14,236	
96100	· ···· IIIIII ANCE E COMMINI	220,220	220,220	-	100,042	190,142	-	Jay 19	34,010	-	Jugat7		-	-	-	·	202,007	302,007		<del></del>	·	<u> </u>	**,230	14,200	

	Public Housing Income Statement																								
Line Item No.	Description	AMP 901	Operating Fund Program	Capital Fund Program	AMP 902	Operating Fund Program	Capital Fund Program	AMP 904	Operating Fund Program	Capital Fund Program	AMP 905	Operating Fund Program	Capital Fund Program	AMP 907 Ope	rating Fund rogram	Capital Fund Program	AMP 909	Operating Fund Program	Capital Fund Program	AMP 911	Operating Fund Program	Capital Fund Program	AMP 912	Operating Fund Program	Capital Fund Program
	Other general expenses  Compensated absences	2,576 49,553	2,576 49,553		1,869 78,659	1,869 78,659		1,527 18,880	1,527 18,880		1,526 38,073	1,526 38,073		-			1,731 91,939	1,731 91,939		-				-	
	Payments in lieu of taxes	-			-			23	23		2,048	2,048		-			-			-					
96400	Bad debt - tenant rents	25,402	25,402		37,179	37,179		17,161	17,161		21,116	21,116		-			54,868	54,868		-					
90,000	Bad debt - mortgages							-						-	-			-		-				-	
70000	Bad debt - other Severance expense													-	-					-					
96800 96000	Severance expense  Total Other General Expenses	77,531	77,531		117,707	117,707		37,591	37,591	-	62,763	62,763		-		-	148,538	148,538		-	-	-		-	
90/10	Interest of Mortgage (or Bonds) Payable			-				-						-						-					
96720	Interest on Notes Payable (Short and Long Term)  Amortization of Bond Issue Costs	29,189	29,189	-	9,662	9,662		231,414	231,414		16,466	16,466		-			595,195	595,195		-					
96730 96700	Interest expense and Amortization cost	29,189	29,189	-	9,662	9,662	-	231,414	231,414	-	16,466	16,466	-	-	-	-	595,195	595,195	-	-	-	-	-	-	
96900	Total Operating Expenses	5,664,540	5,012,813	651,727	3,651,224	3,125,811	525,413	1,794,887	1,520,517	274,370	2,363,719	1,945,428	418,291	-	-	-	8,319,165	6,243,649	2,075,516	-	-	-	197,595	185,512	12,083
97000	Excess Revenue Over Operating Expenses	(4,856,594)	(4,204,867)	(651,727)	(2,628,799)		(525,413)	(1,454,044)	(1,179,674)	(274,370)	(1,814,066)		(418,291)	-	-	-	(6,665,613)		(2,075,516	-	-	-	(175,236)	(,,	(12,083)
77100	Extraordinary maintenance	-			6,250 24,488	6,250 24,488		-			507	507		-			29,724	29,724		-			78,251	78,251	
97200 97300	Casualty losses- Non-capitalized  Housing assistance payments	-	-		24,488	24,488		-			-			-	-		-		<b> </b>	1 -			-		
	Depreciation expense	655,749	655,749		781,860	781,860		747,132	747,132		515,993	515,993		-			2,785,639	2,785,639					7,086	7,086	$\overline{}$
	Fraud losses							-						-						-					
	Dwelling units rent expense	-						-			-			-						-					
90000	Total Expenses	6,320,289	5,668,562		4,463,822	3,938,409	525,413		2,267,649	274,370	2,880,219	2,461,928	418,291	-	-	-	11,134,528	9,059,012		1	-	-	282,932	270,849	12,083
	Operating transfer in	4,787,882	4,128,348	659,534	3,693,521	3,015,777	677,744	2,206,964	1,922,744	284,220	2,124,296	1,637,677	486,619	-			11,294,812	8,534,504	2,760,308				1,255,047	1,187,999	67,048
	Operating transfer out	(893,100)	(893,100)					(134,927)	(134,927)		(182)	(182)		(1)	(1)		(138,556)	(138,556)		(764)	(764)		(500,979)	(500,979)	
	Operating transfers from / to primary government  Operating transfers from / to component unit							-						-						1			(417,469)	(417,469)	
	Extraordinary items, net gain/loss							-			-			-						-				(,,	
	Special items, net gain/loss							-						-						-					
	Inter AMP Excess Cash Transfer In							-						-						-					
10092	Inter AMP Excess Cash Transfer Out	-						-						-						-					
10093	Transfers from Program to AMP  Transfers from AMP to Program							-			-			-			-			1			-		
10100	Total other financing sources (uses)	3,894,782	3,235,248	659,534	3,693,521	3,015,777	677,744	2,072,037	1,787,817	284,220	2,124,114	1,637,495	486,619	(1)	(1)	-	11,156,256	8,395,948	2,760,308	(764)	(764)	-	336,599	269,551	67,048
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	(1,617,561)	(1,625,368)	7,807	252,124	99,793	152,331	(129,139)	(138,989)	9,850	(206,452)	(274,780)	68,328	(1)	(1)	-	1,675,280	990,488	684,792	(764)	(764)	-	76,026	21,061	54,965
11020	Required Annual Debt Principal Payments	34,581	34,581		11,447	11,447		274,173	274,173		19,508	19,508		-	-		705,169	705,169		-	-		-	-	
11030	Beginning equity	5,704,161	5,606,255	97,906	6,398,241	5,513,615	884,626	3,620,191	3,618,484	1,707	3,242,720	3,206,529	36,191	1,811,824	1,811,824	-	16,525,330	12,787,820	3,737,510	434,505	433,361	1,144	10,546	10,546	
	Prior period adjustments and correction of errors - Editable	-			-			-			-			-						-			-		
	Prior period adjustments and correction of errors - Editable  Prior period adjustments and correction of errors - Editable	-			-			-						-			-			1 -			-		
	Prior period adjustments and correction of errors - Editable	-						-						-						-					
	Prior period adjustments and correction of errors - Editable	-						-			-			-						1 -					
	Prior period adjustments and correction of errors - Editable  Equity Transfers	11.866	103 719	(91.853)	-	862 016	(862 016)	-			-	36.151	(36.151)	(1.811.823)	(1.811.823)		(30.458)	3 064 938	(3.095.396	(433.741)	(432 597)	(1.144)	171 131	171.131	
	Equity Transfers  Equity Transfers	11,000	105,719	(91,833)		882,016	(802,010)	-				30,131	(30,131)	(1,811,823)	(1,811,823)		(30,438)	3,004,938	(3,093,396	(433,741)	(432,397)	(1,144)	171,131	171,131	
	Equity Transfers	-						-						-			-			-					
	Equity Transfers							-						-						-					
	Equity Transfers	11.866	103,719	(91,853)	-	862.016	(862.016)	-				36,151	(36.151)	(1.811.823)	(1.811.823)		(30,458)	1.064.938	(3,095,396	433.741	(432,597)	(1,144)	171,131	171,131	
11040							(802,010)	-	-	-			(36,131)	(1,611,623)	(1,811,823)	-		.,,	(3,075,576	(433,741)	(432,397)	(1,144)	1/1,131	1/1,131	1
	Unit Months Available Unit Months Leased	5,984			4,926 4,506	4,926 4,506		1,704	1,704		3,251 2.875	3,251 2,875		-			6,482	6,482 5,355		-	-		-		
				l				.,	-,	l l										1					
11270	Excess Cash	417,734	417,734	ШТ	853,909	853,909	-	126,710	126,710		162,119	162,119		-	-		520,306	520,306			-		15,459	15,459	
	Land Purchases Building Purchases	19,674		19.674	23,052		23.052	9.854		9.854	8,688		8,688	-			421,447		421,447						
	Furniture & Equipment-Dwelling Purchases	17,674		19,074	23,032		23,652	7,634		7,634	8,088		6,088	-			421,447		421,447	1 -					+
	Furniture & Equipment-Administrative Purchases				129,279		129,279	-			59,641		59,641	-			232,888		232,888				54,965		54,965
11650	Leasehold Improvements Purchases							-						-			-								
11660	Infrastructure Purchases	-			-			-			-			-			-			-			-		
	CFFP Debt Service Payments Replacement Housing Factor Funds	-			-			-			-			-			-		<b> </b>	1 -			-		
	reparement riousing Factor Funds	-	1	1										- 1		1		1		1 .	1	1			

	Public Housing Income Statement																								
Line Item No		AMP 914	Operating Fund	Capital Fund	AMP 915	Operating Fund	Capital Fund Program	AMP 917	Operating Fund	Capital Fund Program	AMP 920	Operating Fund	Capital Fund Program	AMP 922	Operating Fund	Capital Fund Program	AMP 929	Operating Fund	Capital Fund Program	AMP 931	Operating Fund	Capital Fund Program	AMP 932	Operating Fund	Capital Fund Program
Line Item No	. Description	AMP 914	Program	Program		Operating Fund Program	Program	AMP 917	Operating Fund Program	Program	AMP 920	Operating Fund Program	Program	AMP 922	Operating Fund Program	Program	AMP 929	Operating Fund Program	Program	AMP 931	Operating Fund Program	Program		Program	Program
70300	Net tenant rental revenue	-			332,403	332,403		579,972	579,972		263,724	263,724		178,038	178,038					180,869	180,869		437,935	437,935	
70400	Tenant revenue - other	-			1,228	1,228		835	835		660	660		1,271	1,271	-				623	623		2,991	2,991	
70500	Total Tenant Revenue	-	-		333,631	333,631	-	580,807	580,807	-	264,384	264,384	-	179,309	179,309	-				181,492	181,492	•	440,926	440,926	-
70600	HUD PHA operating grants	-			-									-									-		
70610	Capital grants	-			-			-			-			-						-			-		
70710 70720	Management Fee Asset Management Fee																								
70730	Book-Keeping Fee																								
70740	Front Line Service Fee																								
70750	Other Fees																								
70700	Total Fee Revenue																								
	Other government grants	-			-									-											
71100-010																									
71100-020					1,089			3,591				886			864					127	127				
71100	Investment income - unrestricted	-			1,089	1,089		3,591	3,591		886	886		864	864		-			127	127		1,613	1,613	
71200 71300	Mortgage interest income  Proceeds from disposition of assets held for sale										-												-		
71310	Cost of sale of assets	-			-									-											
71400	Fraud recovery	-			-									659	659					10	10		332	332	
71500	Other revenue	-			5,894	5,894		159,598	159,598		86,043	86,043		54,961	54,961		-		-	50,402	50,402		47,564	47,564	
71600	Gain or loss on sale of capital assets	-			-			-			-			6,460	6,460		-			-			35,569	35,569	
72000	Investment income - restricted  Total Revenue	-			340,614	340,614		743,996	743,996		351,313	351,313		242,253	242,253		-			232,031	232,031		526,004	526,004	
70000		-		-			-			-			-			-	-		•			-			-
	Administrative salaries	-			32,977 906	32,977 906		74,088 1,659	74,088		81,218 898	81,218 898		39,126 1.162	39,126		-			37,809 521	37,809		59,241 1,050	59,241	
91200	Auditing fees Management Fee	-			906 173,748	906 132,553	41,195	1,659 287,460	1,659 212,788	74,672	898 199,137	898 154,773	44,364	1,162 194,268	1,162 140,220	54,048	-			521 104,798	521 79,093	25,705	1,050 205,801	1,050 157,432	48,369
91300 91310	Management ree  Book-Keeping Fee				173,748	10,290	41,193	18,262	18,262	14,012	199,137	10,920	44,304	194,268	13,455	.54,048				5,993	5,993	23,703	205,801	157,432	+8,307
91400	Advertising and Marketing	-			-				.,.														-		
	Employee benefit contributions - administrative	-			12,855	12,855		22,763	22,763		24,644	24,644		14,706	14,706					12,046	12,046		23,879	23,879	
91600	Office Expenses	-			14,671	14,671		16,284	16,284		32,692	32,692		6,204	6,204					9,958	9,958		18,638	18,638	
91700	Legal Expense	-			8,674	8,674	-	9,818	9,818		11,127	11,127 3.908		18,844	18,844					2,209 200	2,209 200		22,998 3.436	22,998	
91800	Travel Allocated Overhead	-			-			•			3,908	3,908		-			-			200	200		3,436	3,436	
91810 91900	Other	-			171,716	129,842	41,874	273,142	210,158	62,984	390,115	136,723	253,392	347,907	143,577	204,330	-			102,501	89,101	13,400	263,262	133,985	129,277
91900		-	-		425,837	342,768	83,069	703,476	565,820	137,656	754,659	456,903	297,756	635,672	377,294	258,378	-			276,035	236,930	39,105	610,058	432,412	177,646
	Asset Management Fee				15,100	15,100		25,390	25,390	Ĭ	14,800	14,800		21,680	21,680					8,300	8,300		18,080	18,080	
						10,110			20,000			1.9000	-	•	21,000						0,000		•	10,000	
	Tenant services - salaries Relocation Costs	-			33,449 594	594	33,449	60,326 950	950	60,326	32,588		32,588	43,219 140	140	43,219				19,214	30	19,214	38,503 580	580	38,503
92200	Employee benefit contributions - tenant services	-			12,088	394	12,088	21,773	930	21,773	11,806		11,806	15,608	140	15,608				6,946	30	6,946	13,892	380	13,892
92300 92400	Tenant services - other	-			27,255	4,994	22,261	45,959	7,231	38,728	24,353	3,161	21,192	32,692	4,924	27,768				15,762	3,433	12,329	34,763	9,932	24,831
92500	Total Tenant Services	-	-		73,386	5,588	67,798	129,008	8,181	120,827	68,747	3,161	65,586	91,659	5,064	86,595				41,952	3,463	38,489	87,738	10,512	77,226
02100																									
	Water	-			16.263	16.263		28.004	28.004		49.260	49.260		160.902	160.902								64.954	64.954	
93200	Water Electricity	-			16,263 64,178	16,263 64,178		28,004 156,792	28,004 156,792		49,260 135,126	49,260 135,126		160,902 21,012	160,902 21,012					8,652 39,696	8,652 39,696		64,954 140,529	64,954 140,529	
93200 93300		-															-			8,652	8,652				
93300 93400	Electricity Gas Fuel	-			64,178	64,178		156,792	156,792		135,126	135,126		21,012	21,012					8,652 39,696	8,652 39,696		140,529	140,529	
93300 93400 93500	Sketricity Gas Facil Labor	-			64,178 83,424 -	64,178 83,424		93,507 -	156,792 93,507		135,126 80,729 -	135,126 80,729		21,012 56,427 -	21,012 56,427					8,652 39,696 24,368	8,652 39,696 24,368		140,529 88,970 -	140,529 88,970	
93300 93400 93500 93600	Electricity Gas Facel Labor Source	-			64,178	64,178		156,792	156,792		135,126	135,126		21,012	21,012		-			8,652 39,696	8,652 39,696		140,529	140,529	
93300 93400 93500	Electricity  Gas  Fard  Labor  Sewer  Employee benefit contributions - utilities	-			64,178 83,424	64,178 83,424		93,507 -	156,792 93,507		135,126 80,729 -	135,126 80,729		21,012 56,427 -	21,012 56,427		-			8,652 39,696 24,368	8,652 39,696 24,368		140,529 88,970 -	140,529 88,970	
93300 93400 93500 93600 93700 93750	Electricity Gas Fact Labor Secur Employee benefit contributions - saldies HAP Pronchality-In Other attition copense	-			64,178 83,424 - - 16,912 -	64,178 83,424 16,912		156,792 93,507 - - 29,230 -	156,792 93,507 29,230		135,126 80,729 - - 32,940 -	135,126 80,729 32,940		21,012 56,427 - - 104,199 -	21,012 56,427 104,199		-			8,652 39,696 24,368 - - 7,380	8,652 39,696 24,368 7,380		140,529 88,970 - - 52,540	140,529 88,970 52,540	
93300 93400 93500 93600 93700	Blotricity Gia First Lubar Sevur Employee-breefit combutions - utilities HAF Prostability-in				64,178 83,424	64,178 83,424		93,507 -	156,792 93,507		135,126 80,729 -	135,126 80,729		21,012 56,427 -	21,012 56,427		-	-		8,652 39,696 24,368	8,652 39,696 24,368		140,529 88,970 -	140,529 88,970	-
93300 93400 93500 93600 93700 93750 93800	Electricity Gas Fact Labor Secur Employee benefit contributions - saldies HAP Pronchality-In Other attition copense		-	-	64,178 83,424 - - - 16,912 - - - - 189,777	64,178 83,424 16,912 180,777 76,861	-	156,792 93,507 - - 29,230 - - - 307,533	156,792 93,507 29,230 307,533		135,126 80,729 - - 32,940 - - 298,055	135,126 80,729 32,940 - 298,055	-	21,012 56,427 - 104,199 - - 342,540	21,012 56,427 104,199 342,540 116,249	-	-	-	-	8,652 39,696 24,368 - - 7,380 - - - 80,096	8,652 39,666 24,368 7,380  80,096	-	140,529 88,970 - - 52,540 - - 346,993	140,529 88,970 52,540 - 346,993	
93300 93400 93500 93600 93700 93750 93800 94100	Electricity Gia: Ford Lubor Sever Employe benefit contributions - inlities Employe benefit contributions - inlities (IAF) Pentalhisis, la Other utilities expense Tard Unified  Ordinary maintenance and operations - interests and other Ordinary maintenance and operations - interests and other		-	-	64,178 83,424 - - - 16,912 - - - - 189,777	64,178 83,424 16,912 180,777	-	156,792 93,507 - - - 29,230 - - - - 307,533	156,792 93,507 29,230 307,533		135,126 80,729 - - 32,940 - - 298,055	135,126 80,729 32,940 - 298,055	-	21,012 56,427 - - 104,199 - - - 342,540	21,012 56,427 104,199 342,540	-		-	-	8,652 39,696 24,368 - - 7,380 - - 80,096	8,652 39,696 24,368 7,380 -	-	140,529 88,970 - - 52,540 - - 346,993	140,529 88,970 52,540	
93300 93400 93500 93600 93700 93750 93800 94100 94200	Betroicy Gas Fiel Labor Sevus Employee heefit combinations - utilities Half Protability-in Half Protability-in Other utilities expose Trail Visible Ordinary maintenance and operations - labor Ordinary maintenance and operations - naturals and other		-	-	64,178 83,424 - 16,912 - 189,777 76,861 0,594	64,178 83,424 16,912 180,777 76,861 30,594		156,792 93,507 - - 29,230 - - - - - 397,533 93,238 50,692	156,792 93,507 29,230 307,533 93,238 50,692		135,126 80,729 - - 32,940 - - 298,055 194,804 83,830	135,126 80,729 32,940 - 298,055 194,804 83,830	-	21,012 56,427 - 104,199 - 342,540 116,249 38,663	21,012 56,427 104,199 342,540 116,249 38,663	-		-	-	8,652 39,696 24,368 - 7,380 - - - - 80,096 94,202 17,819	8,652 39,696 24,368 7,380 - - 80,096 94,202 17,819	-	140,529 88,970	140,529 88,970 52,540 - 346,993 161,623 59,611	-
93300 93400 93500 93600 93700 93750 93800 94100 94200	Electricity  Gas  Fard  Labor  Labor  Employe benefit contributions - utilities  Employe benefit contributions - utilities  Employe benefit contributions - utilities  Half Portabilities)  Other stillaties exposes  Total Villifes  Ordinary maintenance and operations - materials and other  Ord Maria and Operations - floring at Carding Contracts  Ord Maria and Operations - floring at Carding Contracts		-	-	64,178 83,424 - - - 16,912 - - - - 189,777	64,178 83,424 16,912 180,777 76,861	-	156,792 93,507 - - 29,230 - - - 307,533	156,792 93,507 29,230 307,533	-	135,126 80,729 - - 32,940 - - 298,055	135,126 80,729 32,940 - 298,055	-	21,012 56,427 - 104,199 - - 342,540	21,012 56,427 104,199 342,540 116,249	-	-	-	-	8,652 39,696 24,368 - - 7,380 - - - 80,096	8,652 39,666 24,368 7,380  80,096	-	140,529 88,970 - - 52,540 - - 346,993	140,529 88,970 52,540 - 346,993	-
93300 93400 93500 93600 93700 93750 93800 94100 94200 94300-010 94300-020	Botroich Cas Fael Labor Seever Fesquisse, Seever Fesquisse, Seever Fesquisse, Seever Fesquisse, Seever Fesquisse, Seever Ford Williams Total Villation Other utilizies exposee Total Villation Oddinary maintenance and operations - labor Oddinary maintenance - labor general Reviswal Contents Odd Maint and Op Contents - Lordinary AC moding Courtees Odd Maint and Op Contents - Soon Reviswal Contents		-	-	64,178 83,424 - 16,912 - 189,777 76,861 0,594	64,178 83,424 16,912 180,777 76,861 30,594		156,792 93,507 - - 29,230 - - - - - 397,533 93,238 50,692	156,792 93,507 29,230 307,533 93,238 50,692	-	135,126 80,729 - - 32,940 - - 298,055 194,804 83,830	135,126 80,729 32,940 - 298,055 194,804 83,830	-	21,012 56,427 - 104,199 - 342,540 116,249 38,663	21,012 56,427 104,199 342,540 116,249 38,663	-			-	8,652 39,696 24,368 - 7,380 - - - 80,096 94,202 17,819	8,652 39,696 24,368 7,380 - - 80,096 94,202 17,819	-	140,529 88,970 	140,529 88,970 52,540 346,993 161,623 59,611	-
93300 93400 93500 93700 93770 93770 93800 94100 94200 94300-010 94300-020 94300-050	Betrisoly Cas Fact Labor Server Jampies benefit contribution - salities HAV Pontability in Have Tail Visition - salities HAV Pontability in Other afficies exposes Tail Visition Tail Visition Tail Visition Lobinary minimumes and expensions - labor Lobinary minimumes and expensions - labor Lobinary minimumes and expensions - labor Albard and Options - Configure and Tails Removal Comman On Malant and Options - Configure and Tails Removal Comman On Malant and Options - Some Removal Comman On Malant and Options - Some Removal Contents On Malant and Options - Some Removal Contents On Malant and Options - Some Removal Contents On Malant and Options - Lobinary and Condon Comman				64,178 83,424 - 16,912 - 189,777 76,861 30,594 -	16,912 180,777 76,861 30,594	-	156,792 93,507 - 29,230 - 307,533 93,238 50,692 46,817	156,792 93,507 29,230 307,533 93,238 50,692 46,817	-	135,126 80,729 - - 32,940 - - 298,055 194,804 83,830	135,126 80,729 32,940 - 298,055 194,804 83,830		21,012 56,427 - 104,199 - 342,540 116,249 38,663	21,012 56,427 104,199 342,540 116,249 38,663	-				8,652 39,696 24,368 - 7,380 - - - - - - - - - - - - - - - - - - -	8,652 39,696 24,368 7,380 7,380 80,696 94,202 17,819	-	140,529 88,970 	140,529 88,970 52,540 346,993 161,623 59,611	
93300 93400 93500 93600 93700 93700 93730 94300 94200 94300-010 94300-020 94300-050 94300-050	Betreiory Gas First Labor Sever Employee breefit contributions - utilities Total Villaties Ordinary maintenance and operations - labor Ordinary maintenance - lower Emercenal Contracts Ord Maint and Op Contracts - librorate Nationassance Contracts Ord Maint and Op Contracts - librorate Nationassance Contracts Ord Maintenance Operations - librorate Nationassance Contracts				64,178 83,424 	64,178 83,424 16,912 189,777 76,861 30,594 31,106		156,792 93,507 29,230 29,230 397,533 93,228 50,692 46,817 5,108	156,792 93,507 29,230 307,533 93,238 50,692 46,817 5,108		135,126 80,729 - 32,940 - 298,085 194,804 83,830 - 29,059	135,126 80,729 32,940 		21,012 56,427 - 104,199 - 342,540 116,249 38,663 - 11,588	21,012 56,427 104,199 342,540 116,249 38,663 11,588	-			-	8,652 39,666 24,168 7,389 88,996 94,202 17,319 8,449 4,217 1,359	8,652 39,696 24,368 7,380 7,380 94,202 17,319 8,469 4,207 1,350	-	140,529 88,970 	140,529 88,970 52,540 52,540 161,623 99,611 19,600 1,591	
93300 93400 93500 93500 93700 93735 93800 94000 94100 94200 94300-020 94300-050 94300-050 94300-050	Betrosiy  Cas Fart  Labor  Seror  Seror  Tand Charles  Seror  Tand Station  1602 Possibility in  1602 Possibility in  1602 Possibility in  1602 Possibility in  1604 Tallistic caption  Tand Station  Tand Station  Cohings maintenance and operations—labor  Ochings maintenance of operations—labor  Ochings maintenance of operations—labor  Ochings maintenance Seron Removal Comments  Ochi Materia and Operations—Seron Removal Comments  Ochi Materia and Operations—Landrope of Aronno Comments  Och Materia and Operations—Landrope of Aronnos—Ochings  Och Materia and Operations—Landrope of Aronnos—Ochings  Och Materia and Operations—Landrope of Aronnos—Ochings  Ochings and Operations—Comments—Ochings  Ochings and Operations—Ochings  Ochings and Ochings  Ochings and Ochin				64,178 83,424 16,912 189,777 76,861 30,994 31,106 5,122 9,392	64,178 83,424 16,912 189,777 76,861 30,594 31,106 5,122		156,792 93,507 	156,792 93,507 29,230 367,533 93,238 50,692 46,817 5,108		135,126 80,729	135,126 80,729 32,940 228,955 194,504 83,330 29,959 3,040		21,012 56,427 104,199 342,560 116,209 38,663 11,588	21,012 56,427 104,199 342,540 38,663 11,588	-				8,652 36,696 24,368 7,380 7,380 88,096 94,202 17,819 8,449 4,217 1,350	8,652 39,696 24,363 7,380 7,380 88,696 94,202 17,319 8,469 4,207 1,350 3,264	-	140,529 88,970 52,540 - - 346,993 161,623 19,600 1,591 10,000	140,529 88,970 52,540 	-
93300 93400 93500 93600 93700 93700 93730 93800 94100 94200 94300-00 94300-00 94300-00 94300-00 94300-00	Bacteriory  Gas  First  Labor  Newer  Lambyes brooft quantilations - utilities  Hard Protability of the Commission of th		-		64,178 83,424 - - 16,912 - 189,777 76,861 30,594 - - 31,106 - - - - - - - - - - - - - - - - - - -	64,178 83,424 16,912 189,777 76,861 30,594 31,106 5,122 7,074		156,792 93,507 - - - 29,230 - - - - - - - - - - - - - - - - - - -	156,792 93,507 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524		135,126 80,729 - 32,940 - 298,055 194,804 83,830 - 29,059 - 3,040 - 4,008	135,136 50,729 32,940 296,85 194,804 83,830 29,959 20,959 4,004 4,008	-	21,012 56,427 104,199 342,569 116,249 38,663 11,588 11,588	21,012 56,427 104,199 342,540 116,249 38,663 11,588				-	8,652 39,996 24,368 	8,652 39,696 24,368 7,380 7,380 88,696 94,202 17,319 8,449 4,217 1,350 3,284		140,529 88,970 52,540 52,540 161,623 19,611 1,591 1,591 10,000	140,539 88,970 52,540 161,623 59,611 19,600 1,591 10,500 10,501	
93100 93100 93100 93100 93100 93700 93700 93100 94100	Electrosty  Gas  Fard  Labor  Labor  Employe benefit contributions - utilities  Employe benefit contributions - utilities  Employe benefit contributions - utilities  Half Protability in  Total CRIBIGS  Total CRIBIGS  Ochiany ministenance and operations - labor  Ochiany ministenance and operations - labori  Ochiany and Op Contracts - laboring Account of the Ochiany - Indiany and Trash Removal Contracts  Och Materia and Op Contracts - laboring and Trash Removal Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring Contracts  Och Materia and Op Contracts - laboring Contracts  Och Materia and Op Contracts - laboring Contracts				64,178 83,424 16,912 189,777 76,861 30,994 31,106 5,122 9,392	64,178 83,424 16,912 189,777 76,861 30,594 31,106 5,122		156,792 93,507 	156,792 93,507 29,230 367,533 93,238 50,692 46,817 5,108		135,126 80,729	135,126 80,729 32,940 228,955 194,504 83,330 29,959 3,040		21,012 56,427 104,199 342,560 116,209 38,663 11,588	21,012 56,427 104,199 342,540 38,663 11,588					8,652 36,696 24,368 7,380 7,380 88,096 94,202 17,819 8,449 4,217 1,350	8,652 39,696 24,363 7,380 7,380 88,696 94,202 17,319 8,469 4,207 1,350 3,264		140,529 88,970 52,540 - - 346,993 161,623 19,600 1,591 10,000	140,529 88,970 52,540 	
93300 93300 93500 93500 93500 93500 93500 93500 94100 94100 94300-020 94300-	Bacterioly Gas Inel Labor Serva Serv			-	64,178 83,024 16,912 116,912 118,777 75,661 30,994 1,106 5,122 9,922 7,074 21,173	64,178 83,424 16,912 189,777 76,561 30,594 31,106 5,122 9,392 7,774 21,473		156,792 93,507 29,230 29,230 397,533 93,238 50,692 46,817 5,108 180 9,524 16,483 13,459	156,792 93,007 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524 16,488 9,524		135,126 80,729 - 32,940 - 298,055 194,804 83,830 - 29,059 - 3,040 - 4,008	135,136 50,729 32,940 296,85 194,804 83,830 29,959 20,959 4,004 4,008	-	21,012 56,427 104,199 342,569 116,249 38,663 11,588 11,588	21,012 56,427 104,199 342,540 116,249 38,663 11,588			-	-	8,652 39,996 24,368 	8,652 39,696 24,368 7,380 7,380 88,696 94,202 17,319 8,449 4,217 1,350 3,284		140,529 88,970 52,540 52,540 161,623 19,611 1,591 1,591 10,000	140,539 88,970 52,540 161,623 59,611 19,600 1,591 10,500 10,501	
93100 93500 93500 93500 93500 93700 93750 93500 94100	Electrosty  Gas  Fard  Labor  Labor  Employe benefit contributions - utilities  Employe benefit contributions - utilities  Employe benefit contributions - utilities  Half Protability in  Total CRIBIGS  Total CRIBIGS  Ochiany ministenance and operations - labor  Ochiany ministenance and operations - labori  Ochiany and Op Contracts - laboring Account of the Ochiany - Indiany and Trash Removal Contracts  Och Materia and Op Contracts - laboring and Trash Removal Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring and Contracts  Och Materia and Op Contracts - laboring Contracts  Och Materia and Op Contracts - laboring Contracts  Och Materia and Op Contracts - laboring Contracts				64.178  83,04  1,04  16,912  19,972  198,777  75,811  30,994	64,78 83,424 16,912 189,777 76,861 30,594 31,106 5,122 9,392 7,974 452 21,473 452 333		156,792 93,507 29,230	156,792 93,507 29,230 307,833 93,238 50,692 46,817 5,108 180 9,524 16,488 13,459		135,126 80,729 32,940 298,055 194,804 83,839 29,059 3,040 4,008 4,008 20,653	133,136 90,729 32,940 298,858 194,804 83,830 29,659 3,040 4,008 4,008 20,653		21,012 56,427 104,199 104,199 342,549 116,249 38,663 11,583 366 46 9,594 28,669	21,012 56,427 104,199 342,540 116,249 38,663 11,588 346 9,594	•			-	8,652 35,696 24,168 7,380 90,096 94,202 17,319 4,202 17,319 1,159 4,217 1,159 4,217 1,212 4,684 4,684 1,766	8,652 39,696 24,368 7,380 7,380 88,096 88,096 84,49 4,217 1,350 3,284 12,232 4,664		140,529 88,970 52,540 346,993 161,623 19,600 1,991 10,500 1,501 11,578 24,984	140,539 88,970 52,540 346,993 161,622 99,611 19,600 1,591 10,500 10,500 11,578 24,964	•
93,00 93,00 93,50	Bacteriory  Gias  First  Labor  Secure  Employee brooff combination - unities:  Employee brooff combination - unities:  Employee brooff combination - unities:  Half Pronability-jack  Other sufficie exposes  Trant Villities  Othinary ministrance and operations - labor  Othinary ministrance and operations - materials and other  Othinary ministrance - labor practical of a company of the property of t				64,178   8,344   8,344   16,912   16,912   17,912   17,914   17,91	64,178 83,424 16,912 189,777 76,561 30,594 31,106 5,122 9,392 1,774 21,473 4432 333 160,265	-	156,792 93,507 	156,792 93,507 29,230 397,533 93,238 50,692 46,817 9,524 16,688 13,459 421 11 3,725 147,663		135,126 80,729 - 32,940 - 298,855 194,364 83,830 - 29,059 - 3,040 4,008 20,653 110 116,660	133,326 80,729 32,940 - 278,855 194,804 83,330 29,659 20,661 4,068 20,633 110 186,660		21,012 56,427 104,199 342,549 116,249 3,8,663 3,663 3,663 2,889 2,889 2,889 621 177,088	21,012 56,427 104,199 342,540 116,249 38,63 38,63 36,6 42,580 623 127,688	•				8,652 39,666 24,364 7,380 1,30	8,652 39,696 24,188 7,380 7,380 94,202 17,319 8,469 4,217 1,350 3,284 4,217 1,250 4,684 1,766 3,783 1,766 3,783 1,766		140,529 88,970 52,540 346,993 161,623 19,660 1,991 1,991 1,991 1,991 1,992 1,993 1,9	140,539 88,970 52,540 346,993 161,623 19,600 10,500 10,500 11,578 24,984 158,556	
93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 94.000	Betroichy Cox Fart Labor Fart Labor Server Jengbeye benefit combibution - salities HAVP Pontability in Other allities expose Taul Vitalies Taul Vitalies Taul Vitalies Oddissay maintenance and operations - babor Codissay maintenance and operations - babor Codissay maintenance and operations - babor Oddissay maintenance and operations - babor Odd Materia and Operations - Codings and Tails Removal Comments Odd Materia and Operations - Source Removal Comments Odd Materia and Operations - Landauge & Codings Odd Materia and Operations - Landauge & Codings Odd Materia and Operations - Landauge & Codings Odd Materia and Operations - Londauge & Codings Odd Materia and Operations - Maccomments Odd Materia and Operations - Maccomments Officiary Maintenance and Operations Contracts Officiary Maintenance and Operations Contracts				64,178   83,224   16,912   16,912   17,912   17,912   18,977   18,977   17,914   17,912   17,	64.178 83,424 16,912 16,912 188,777 76,861 30,394 31,106 5,122 9,392 24,473 452 21,473 452 21,473 100,265 225,177		156,792 93,507 	156,792 93,507 93,507 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524 16,683 13,489 421 147,563 24,288		135,126 80,729 32,940 298,855 194,804 83,830 29,059 - - - - - - - - - - - - - - - - - - -	133,136 90,729 32,940 132,940 298,855 194,804 83,830 20,959 20,961 4,008 20,963 110 110,660 244,91 186,660		21,012 56,427 56,427 104,199 1104,199 342,569 38,663 11,588 28,689 28,689 28,689 46,273 127,066 177,919	21,012 56,427 104,199 342,549 116,249 38,663 11,588 366 22,660 423 127,068 177,919					84,052 39,666 24,166 7,380 84,056 94,202 17,819 4,117 1,150 1,150 1,242 4,117 1,150 1,1	8,652 99,000 24,368 7,380 7,380 94,202 17,819 84,400 8,440 8,440 1,232 4,664 1,232 4,664 1,766 1,77	-	140,529 88,770 52,540 346,993 346,993 19,601 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1	\$8,970 \$8,970 \$2,540 \$2,540 \$46,970 \$46,970 \$161,623 \$9,611 \$19,660 \$1,591 \$10,500 \$11,578 \$2,996 \$11,578 \$2,4994 \$141,578 \$2,4994 \$2,	
93,00 93,00 93,50	Bacterioly Gas Inel Labor Service Finglisher benefit contributions - utilities Hard Fondability-line Hard Fondability-line Other utilities exposee Total Vitilities  Ordinary maintenance and operations - labor Ord Maintena Of Commence - Independ of Markenowal Commence Ord Maintena Of Commence - Borne Removal Commence Ord Mainten and Op Commence - Havening Commence Ord Maintenance Operations - Laboretic Commence Ord Maintenan Op Commence - Havening Commence Ord Maintenance Operations - Laboretic Commence Ord Maintenance And Operations - Laboretic Commence Ord Maintenance And Operations - Laboretic Commence Ord Maintenance And Operations - Commence - Laboretic Commence Ord Maintenance And Operations - Commence - Laboretic Commence Ord Maintenance And Operations - Commence - Commence Ordinary Maintenance - Operations - Commence - Commence Trait Maintenance				64,178   8,344   8,344   16,912   16,912   17,912   17,914   17,91	64,178 83,424 16,912 189,777 76,561 30,594 31,106 5,122 9,392 1,774 21,473 4432 333 160,265		156,792 93,507 	156,792 93,507 29,230 397,533 93,238 50,692 46,817 9,524 16,688 13,459 421 11 3,725 147,663		135,126 80,729 - 32,940 - 298,855 194,364 83,830 - 29,059 - 3,040 4,008 20,653 110 116,660	133,326 80,729 32,940 - 278,855 194,804 83,330 29,659 20,661 4,068 20,633 110 186,660		21,012 56,427 104,199 342,549 116,249 3,8,663 3,663 3,663 2,889 2,889 2,889 621 177,088	21,012 56,427 104,199 342,540 116,249 38,63 38,63 36,6 42,580 623 127,688			-		8,652 39,666 24,364 7,380 1,30	8,652 39,696 24,188 7,380 7,380 94,202 17,319 8,469 4,217 1,350 3,284 4,217 1,250 4,684 1,766 3,783 1,766 3,783 1,766		140,529 88,970 52,540 346,993 161,623 19,660 1,991 1,991 1,991 1,991 1,992 1,993 1,9	140,539 88,970 52,540 346,993 161,623 19,600 10,500 10,500 11,578 24,984 158,556	
93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 94.000	Betreiory Gas Inet Labor Sever Employee breefit contributions - utilities Total Nillisies Ordinary maintenance and operations - labor Ordinary maintenance - labor Tamanoshop Contracts Ord Maint and Op Contracts - librounds Andinanceance Comments Ord Mainten and Operations - laborate Maintenance Contracts Ord Maintenance and Operations - laborate Maintenance Contracts Ordinary Maintenance and Operations Contracts Employee hoedit contributions - ordinary maintenance Trad Maintenance Trad Maintenance				64,178 83,34 16,912 16,912 17,06 18,977 76,861 31,366 31,366 31,366 42,472 43,274 44,274 45,274 46,274 47,274	64.178 83,424 16,912 16,912 188,777 76,861 30,394 31,106 5,122 9,392 24,473 452 21,473 452 21,473 100,265 225,177		156,792 93,507 29,230 29,230 397,533 93,238 51,098 46,817 5,108 180 9,524 16,688 13,459 421 12,372 42,378 49,399 421 3,725 43,756 49,999 44,817 47,663 48,817	156,792 93,507 93,507 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524 16,683 13,489 421 147,563 24,288		135,126 80,729 32,940 298,855 194,804 83,830 29,059 20,659 100,653 110 110,653 110 110,653 110 110,653	133,136 90,729 32,940 132,940 298,855 194,804 83,830 20,959 20,961 4,008 20,963 110 110,660 244,91 186,660		21,012 56,427 56,427 104,199 1104,199 342,569 38,663 11,588 28,689 28,689 28,689 46,273 127,066 177,919	21,012 56,427 104,199 342,549 116,249 38,663 11,588 366 22,660 423 127,068 177,919			-		\$4.55 39,666 24,164 7,380 84,095 94,202 17,379 1,279 1	8,652 99,000 24,368 7,380 7,380 94,202 17,819 84,400 8,440 8,440 1,232 4,664 1,232 4,664 1,766 1,77		140,529 88,770 52,540 52,540 344,993 344,993 161,623 19,600 1,991 1,991 10,500 10,500 10,500 14,900	\$8,970 \$8,970 \$2,540 \$2,540 \$46,970 \$46,970 \$161,623 \$9,611 \$19,660 \$1,591 \$10,500 \$11,578 \$2,996 \$11,578 \$2,4994 \$141,578 \$2,4994 \$2,	
9,300,000,000,000,000,000,000,000,000,00	Bacterioly Coa Fact  Labor  Servier  Employee benefit contributions - utilizes  Hopky or benefit contributions - utilizes  Hopky or benefit contributions - utilizes  Hopky or benefit contributions - utilizes  Total Visibles  Total Visibles  Ordinary maintenance and operations - labor  Ord Materia and Operations - Ordinary de Revolved Contracts  Ord Materia and Operators - Source Revolved Contracts  Ord Materia and Operators - Industrial Contracts  Total Materiasaece				64,178   83,224   16,912   16,912   17,912   17,912   18,977   18,977   17,914   17,912   17,	64.178 83,424 16,912 16,912 188,777 76,861 30,394 31,106 5,122 9,392 24,473 452 21,473 452 21,473 100,265 225,177	163,199	156,792 93,507 	156,792 93,507 93,507 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524 16,683 13,489 421 147,563 24,288	16,87	135,126 80,729 32,940 298,855 194,804 83,830 29,059 - - - - - - - - - - - - - - - - - - -	133,136 90,729 32,940 132,940 298,855 194,804 83,830 20,959 20,961 4,008 20,963 110 110,660 244,91 186,660	65,536	21,012 56,427 56,427 104,199 1104,199 342,569 38,663 11,588 28,689 28,689 28,689 46,273 127,066 177,919	21,012 56,427 104,199 342,549 116,249 38,663 11,588 366 22,660 423 127,068 177,919			-	-	84,052 39,666 24,166 7,380 84,056 94,202 17,819 4,117 1,150 1,150 1,242 4,117 1,150 1,1	8,652 99,000 24,368 7,380 7,380 94,202 17,819 84,400 8,440 8,440 1,232 4,664 1,232 4,664 1,766 1,77		140,529 88,770 52,540 346,993 346,993 19,601 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1,591 10,500 1	\$8,970 \$8,970 \$2,540 \$2,540 \$46,970 \$46,970 \$161,623 \$9,611 \$19,660 \$1,591 \$10,500 \$11,578 \$2,996 \$11,578 \$2,4994 \$141,578 \$2,4994 \$2,	25,603
93100 93100 93100 93100 93100 93100 93100 93100 93100 94100	Bacterioly Gia Inel Labor Newer Lambyes brooft quantilations - utilities Hard Protabliship of Hard Protables of Hard Protabliship of Ha				64,178 83,34 16,912 16,912 17,06 18,977 76,861 31,366 31,366 31,366 42,472 43,274 44,274 45,274 46,274 47,274	64.178 83,424 16,912 16,912 188,777 76,861 30,394 31,106 5,122 9,392 24,473 452 21,473 452 21,473 100,265 225,177		156,792 93,507 29,230 29,230 397,533 93,238 51,098 46,817 5,108 180 9,524 16,688 13,459 421 12,372 42,378 49,399 421 3,725 43,756 49,999 44,817 47,663 48,817	156,792 93,507 93,507 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524 16,688 13,459 421 13,722 147,563 24,788		135,126 80,729 32,940 298,855 194,804 83,830 29,059 20,659 100,653 110 110,653 110 110,653 110 110,653	133,136 90,729 32,940 132,940 298,855 194,804 83,830 20,959 20,961 4,008 20,963 110 110,660 244,91 186,660	68.336	21,012 56,427 56,427 104,199 1104,199 342,569 38,663 11,588 28,689 28,689 28,689 46,273 127,066 177,919	21,012 56,427 104,199 342,549 116,249 38,663 11,588 366 22,660 423 127,068 177,919			-		\$4.55 39,666 24,164 7,380 84,095 94,202 17,379 1,279 1	8,652 99,000 24,368 7,380 7,380 94,202 17,819 84,400 8,440 8,440 1,232 4,664 1,232 4,664 1,766 1,77	78,797	140,529 88,770 52,540 52,540 344,993 344,993 161,623 19,600 1,991 1,991 10,500 10,500 10,500 14,900	\$8,970 \$8,970 \$2,540 \$2,540 \$46,970 \$46,970 \$161,623 \$9,611 \$19,660 \$1,591 \$10,500 \$11,578 \$2,996 \$11,578 \$2,4994 \$141,578 \$2,4994 \$2,	20,668
9.300 9.300	Bacterioly Coa Fact Labor Fact Labor Server Laphayes benefit contribution - utilizes Hordy Department of the Company of the Co			-	64,178 83,34 16,912 16,912 17,06 18,977 76,861 31,366 31,366 31,366 42,472 43,274 44,274 45,274 46,274 47,274	64.178 83,424 16,912 16,912 188,777 76,861 30,394 31,106 5,122 9,392 24,473 452 21,473 452 21,473 100,265 225,177		156,792 93,507 29,230 29,230 397,533 93,238 51,098 46,817 5,108 180 9,524 16,688 13,459 421 12,372 42,378 49,399 421 3,725 43,756 49,999 44,817 47,663 48,817	156,792 93,507 93,507 29,230 307,533 93,238 50,692 46,817 5,108 180 9,524 16,688 13,459 421 13,722 147,563 24,788		135,126 80,729 32,940 298,855 194,804 83,830 29,059 20,659 100,653 110 110,653 110 110,653 110 110,653	133,136 90,729 32,940 132,940 298,855 194,804 83,830 20,959 20,961 4,008 20,963 110 110,660 244,91 186,660	68,336	21,012 56,427 56,427 104,199 1104,199 342,569 38,663 11,588 28,689 28,689 28,689 46,273 127,066 177,919	21,012 56,427 104,199 342,549 116,249 38,663 11,588 366 22,660 423 127,068 177,919			-	-	\$4.55 39,666 24,164 7,380 80,095 94,202 17,379 1,279 1	8,652 99,000 24,368 7,380 7,380 94,202 17,819 84,400 8,440 8,440 1,232 4,664 1,232 4,664 1,766 1,77	79,797	140,529 88,770 52,540 52,540 344,993 344,993 161,623 19,600 1,991 1,991 10,500 10,500 10,500 14,400	\$8,970 \$8,970 \$2,540 \$2,540 \$46,970 \$46,970 \$161,623 \$9,611 \$19,660 \$1,591 \$10,500 \$11,578 \$2,996 \$11,578 \$2,4994 \$141,578 \$2,4994 \$2,	20,668 28,668
93.00 93.00	Bacterioly Coa Fact  Inde  Labor  Service  Fenglissyne benefit contributions - utilizes  Hopkyne benefit contributions - utilizes  Hopkyne benefit contributions - utilizes  Hopkyne benefit contributions - utilizes  Total Villation  Total Villation  Onder utilizes exposes  Total Villation  Ondering maintenance and operations - labor  Ondering maintenance - undering and returned  Ond Materia and Operations - Confession and Revisional Contracts  Ond Materia and Operations - laborated Contracts  Ond Materia and Operations - Institution Contracts  Total Materiasaeve  Total Materiasaeve  Total Prosective services - other  Total Prosective Services				64,178  83,234  16,912  16,912  18,977  76,861  30,994  31,106  31,106  31,107	64.178 83.424 16.912 18.927 76.861 30.594 31.106 5.122 7,074 21.473 422 333 100.265 22.5417 22.757 378,269	103,999	156,792 93,907 29,209 29,239 397,533 93,238 50,092 46,817 46,817 46,817 41,459 421 11,459 421 11,459 421 11,459 421 11,3725 43,285 11,3	156,792 93,507 29,230 29,230 397,533 93,238 50,692 46,817 5,108 114,09 421 11 3,723 147,503 242,248 449,691	163.857	181,126 10,729 12,940 290,055 13,300 10,300 10,0	133,126 90,729 32,940 229,858 194,300 20,859 20,859 101 20,851 110 110 110,653 110,653 110,653		21,012 56,427 56,427 104,199 116,209 38,663 11,588 11,588 28,669 28,669 127,949 46,378 379,269	21,012 56,427 104,199 342,540 116,249 38,663 11,588 26,680 40,794 40,774			-		8,652 39,666 24,368 24,368 7,380 80,998 94,302 17,819 4,427 4,217 1,350 12,232 4,668 1,766 3,788 1,766	8,652 39,666 24,368 7,380 7,380 94,202 17,419 8,449 4,217 1,150 1,232 4,664 1,222 4,664 1,766 3,786 1,766		140.529 88.970 9.970 152.540 344.993 161.623 19.661 10.500 11.570 24.964 11.570 24.964 11.570 24.964 11.570 24.964 11.570 24.964 26.665 27.464	140,529 88,970 52,540 52,540 161,623 99,611 19,660 11,571 10,561 11,572 24,984 11,572 744 115,555 24,984 115,555 24,984	
931001 931001 93500 93500 93500 93500 93500 93500 9450	Bacteriolog Cas Fact Labor Cas Fact Labor Servir Servir Servir Servir Labor Servir Labor Servir Labor Labor Servir Labor				64,178 83,24 16,912 16,912 18,977 75,861 30,949 13,106 5,122 13,106 14,107 14,107 15,122 15,122 15,122 15,122 16,123 17,124 17,124 18,127	64.178 18,424 16,912 189,777 76,561 30,594 31,106 5,122 9,392 9,392 1,794 21,473 452 333 100,255 331 102,557 370,209 370	103,999	156,792 93,307 29,330 29,330 397,533 93,238 50,092 46,817 5,108 180 9,524 163,857 147,563 21,376 499,091 163,857	156,792 93,507 29,230 397,533 93,238 50,692 46,817 180 180 1,524 16,488 13,459 141 1,3,725 147,563 24,376 469,991	163.857	155,26 (10,729 ) 10,729 (10,729 ) 12,560 (10,729 ) 12,560 (10,729 ) 12,560 (10,729 ) 13,560	133,126 80,729 132,940 132,940 194,004 83,330 29,659 20,661 110 106,660 20,653 110 110,660 24,449 110,660 24,449 110,660 24,449 110,660 24,449 110,660 24,449 110,660		21,012 56,427 104,199 1104,199 110,299 38,663 11,588 11,588 28,660 28,660 28,660 28,660 377,999 46,378 379,299	21,012 56,427 104,199 104,199 342,540 116,249 3,663 11,588 4,540 28,680 4,33 127,068 4,378 3,79,209			-		\$4.55 39,666 24,164 24,164 24,164 24,164 24,164 24,164 24,164 24,174 24,	8,652 99,000 24,368 7,380 7,380 88,000 94,202 17,319 8,440 4,207 1,250 4,207 1,250 4,207 1,250 4,207 1,250 4,207 1,250 1,25		140,529 88,770 32,540 52,540 52,540 146,623 196,601 199,600 1,991 10,900 10,900 11,570 12,838 24,984 188,556 69,759 523,349 20,608	140,529 88,970 52,540 52,540 161,623 39,611 19,660 1,591 10,500 10,500 10,500 11,578 24,984 183,556 69,759 529,349	
93,000 93,000 93,000 93,000 93,000 93,000 93,000 93,000 94	Bacteriolog  Gas  Fael  Labor  Servier  Employee benefit contributions - sulfices  Hordy Porthology of the Contribution - sulfices  Hordy Porthology of the Contribution - sulfices  Ord-Maria and Contribution - sulfices - sulfaces and sulface  Ord-Maria and Opt Contribution - sulfices in Think Removal Contribution  Ord-Maria and Opt Contribution - Sulfices and Sulfices Contribution  Ord-Maria and Opt Contribution - Sulfices and Sulfices - Su				64,178  83,234  16,912  16,912  18,977  76,861  30,994  31,106  31,106  31,107	64.178 83.424 16.912 18.927 76.861 30.594 31.106 5.122 7,074 21.473 422 333 100.265 22.5417 22.757 378,269	103,999	156,792 93,907 29,209 29,239 397,533 93,238 50,092 46,817 46,817 46,817 41,459 421 11,459 421 11,459 421 11,459 421 11,3725 43,285 11,3	156,792 93,507 29,230 29,230 397,533 93,238 50,692 46,817 5,108 114,09 421 11 3,723 147,503 242,248 449,691	163.857	181,126 10,729 12,940 290,055 13,300 10,300 10,0	133,126 90,729 32,940 229,858 194,300 20,859 20,859 101 20,851 110 110 110,653 110,653 110,653		21,012 56,427 56,427 104,199 116,209 38,663 11,588 11,588 28,669 28,669 127,949 46,378 379,269	21,012 56,427 104,199 342,540 116,249 38,663 11,588 26,680 40,794 40,774				-	8,652 39,666 24,368 24,368 7,380 80,098 94,302 17,819 4,427 4,217 1,350 12,232 4,668 1,766 3,788 1,766	8,652 39,666 24,368 7,380 7,380 94,202 17,419 8,449 4,217 1,150 1,232 4,664 1,222 4,664 1,766 3,786 1,766		140.529 88.970 9.970 152.540 344.993 161.623 19.661 10.500 11.570 24.964 11.570 24.964 11.570 24.964 11.570 24.964 11.570 24.964 26.665 27.464	140,529 88,970 52,540 52,540 161,623 99,611 19,660 11,571 10,561 11,572 24,984 11,572 744 115,555 24,984 115,555 24,984	
931001 931001 93500 93500 93500 93500 93500 93500 9450	Bacteriolog Cas Fact Labor Cas Fact Labor Servir Servir Servir Servir Labor Servir Labor Servir Labor Labor Servir Labor				64,178  18,722  16,712  18,777  76,861  31,106  31,106  31,107  5,122  1,173  22,777  333  10,205  24,817  27,792  378,266  110,205  24,817  27,797  378,266  110,305  24,817  24,976  110,305  24,817  24,976  110,305  24,817  24,976  110,305  24,817  24,976  110,305  24,817  24,976  110,305  24,817  24,976  24,976	64.178 83.424 16.912 16.912 180,777 76.861 30.594 31.106 5.122 7,074 24.473 427 333 100,265 24.547 27.979 370,269	103,999	156,792 93,507 29,250 29,250 397,533 93,238 56,692 46,817 5,108 130 9,324 16,482 13,725 147,650 243,285 243,28	156,792 93,507 29,230 29,230 307,533 93,238 50,092 46,817 5,108 130 9,554 16,485 13,459 421 17,503 24,285 21,375 409,991	163.857	155,26 100,729 100,729 100,729 100,729 100,729 100,729 100,729 100,720	133,126 80,729 32,940 298,855 194,304 81,310 20,959 101 101 106,655 106,755 106,755 107,856 107,85		21,072 56,427 104,199 104,199 342,569 116,209 38,663 31,588 28,669 28,669 12,769 623 127,669 127,799 46,478 379,269	21,012 56,427 104,199 104,199 242,540 116,249 26,660 27,660 27,660 42,77,919 44,378 379,289			-		8,052 33,666 24,168 7,380 80,098 94,202 17,819 84,409 17,819 1,150 1,252 4,684 12,232 4,684 12,232 1,766 3,776 3,776 7,777 7,777 7,777 7,777	8,652 99,666 24,368 7,380 7,380 94,202 17,319 84,409 84,202 17,319 8,449 8,449 1,235 1,236 1,		140,529 83,970 152,540 152,540 161,623 195,601 1,591 1,591 1,593 11,579 24,693 153,566 163,739 523,349 20,688 15,253 17,253	140,529 88,970 52,540 52,540 161,623 99,611 19,600 11,570 24,964 744 115,776 24,964 754 115,776 24,964 754 115,776 24,964 754 115,776 754 115,776 755 115,776	

	Public Housing Income Statement																						
Line Item No.	Description AMP 914	Operating Fund Program	Capital Fund Program AMP 915	Operating Fund Program	Capital Fund Program	AMP 917	Operating Fund Program	Capital Fund Program	AMP 920	Operating Fund Program	Capital Fund Program	AMP 922	Operating Fund Program	Capital Fund Program	AMP 929	Operating Fund Program	Capital Fund Program	AMP 931	Operating Fund Program	Capital Fund Program	AMP 932	Operating Fund Program	Capital Fund Program
96200	Other general expenses -		1,419			1,511	1,511		1,893	1,893		201	201		-			1,418			1,466	1,466	1
	Compensated absences -		10,207	10,207		7,301	7,301		46,034	46,034		22,133	22,133		-			35,608			25,898	25,898	
	Payments in lieu of taxes -		3,867	3,867		6,819	6,819											2,561			2,029	2,029 4,344	+
	Bad debt - tenant rents -		3,269	3,269		11,498	11,498		11,043	11,043		6,874	6,874					4,869	4,869		4,344	4,344	+
	Bad debt - mortgages - Bad debt - other -			-		-			-			-	-		-								-
7000	Severance expense -			-					-			-	-		-				<del></del>				
70000	Total Other General Expenses -		- 18,762	18,762		27,129	27,129		58,970	58,970		29,208	29,208					44,456	44,456		33,737	33,737	
96000	Total Outer General Expenses	1				2.,						,	,					.,					
96710	Interest of Mortgage (or Bonds) Payable					-						-									-		
	Interest on Notes Payable (Short and Long Term)		15,276	15,276		12,089	12,089		201,354	201,354		-						27,932	27,932		8,104	8,104	
96730	Amortization of Bond Issue Costs -											-									-		
96700	Interest expense and Amortization cost	-	- 15,276	15,276		12,089	12,089	-	201,354	201,354	-	-	-	-	-			27,932	27,932	-	8,104	8,164	-
								1		1	,	-		,			· · · · · · · · · · · · · · · · · · ·			1			1
96900	Total Operating Expenses -	-	- 1,288,685	973,919	314,766	1,814,543	1,392,203	422,340	2,222,331	1,790,453	431,878	1,555,989	1,211,016	344,973	-	-	-	809,425	652,034	157,391	1,723,246	1,447,766	275,480
97000	Excess Revenue Over Operating Expenses		- (948,071)	(633,305)	(314,766)	(1,070,547)	(648,207)	(422,340)	(1,871,018)	(1,439,140)	(431,878)	(1,313,736)	(968,763)	(344,973)				(577,394)	(420,003)	(157,391)	(1,197,242)	(921,762)	(275,480)
97000	Excess revenue Over Operating Expenses	-	- (/46,071)	(000,000)	(314,700)	(1,070,347)	(040,207)	(422,540)	(1,071,010)	(1,407,140)	(401,070)	(1,010,100)	(200,100)	(54(5/5)				(377,2374)	(420,000)	(137,371)	(1,177,141)	(/21,/02)	(273,400)
97100	Extraordinary maintenance -		18,287	18,287		22,439	22,439		-			-			-			6,829	6,829		10,298	10,298	
97200	Casualty losses-Non-capitalized -					-			-			1,441	1,441		-						-		
97300	Housing assistance payments		-						-						-			-			-		
	Depreciation expense -		424,979	424,979		467,590	467,590		917,866	917,866		173,312	173,312					161,629	161,629		347,216	347,216	
	Fraud losses -		-									-			-						-		
97800	Dwelling units rent expense -		-			-			-			-			-			-	$oxed{\Box}$		-	Ţ	
90000	Total Expenses -	-	- 1,731,951	1,417,185	314,766	2,304,572	1,882,232	422,340	3,140,197	2,708,319	431,878	1,730,742	1,385,769	344,973	-		-	977,883	820,492	157,391	2,080,760	1,805,280	275,480
				942,844	*****			******	****		477,666	1,731,020	941,579				-	872,619	715,227	157,392		1,307,269	200.000
	Operating transfer in  Operating transfer out		1,261,662 (25,672)	(25,672)	318,818	1,450,094	1,025,903	424,191	2,946,719 (203,464)	2,469,053 (203,464)	477,666	(105,859)	(105,859)	789,441	-			(96,084)		157,392	1,673,845 (58,713)	(58,713)	366,576
			(25,672)	(25,672)		-	-		(203,464)	(203,464)		(105,839)	(105,859)		-			(96,084)	(96,084)		(58,/13)	(58,/13)	
10030	Operating transfers from / to primary government - Operating transfers from / to component unit -								-			-							+				
	Extraordinary items, net gain/loss -					-			-									-	+-+				
	Special items, net gain/loss -					-						-						-	+-+		-		
	Inter AMP Excess Cash Transfer In -					-			-									-			-		
10092	Inter AMP Excess Cash Transfer Out -					-			-												-		
10093	Transfers from Program to AMP					-			-			-									-		
10094	Transfers from AMP to Program -					-																	
10100	Total other financing sources (uses)	-	- 1,235,990	917,172	318,818	1,450,094	1,025,903	424,191	2,743,255	2,265,589	477,666	1,625,161	835,720	789,441	-			776,535	619,143	157,392	1,615,132	1,248,556	366,576
		1						1									-			. 1			
10000	Excess (Deficiency) of Revenue Over (Under) Expenses		- (155,347)	(159,399)	4,052	(110,482)	(112,333)	1,851	(45,629)	(91,417)	45,788	136,672	(307,796)	444,468	-			30,683	30,682	1	60,376	(30,720)	91,096
11020	Required Annual Debt Principal Payments		18.098	18,098		14,323	14,323		238.559	238,559		-						33.093	33,093		9,601	9,601	
11020				.,,																			
11030	Beginning equity -		3,028,622	2,866,227	162,395	2,691,143	2,686,608	4,535	3,816,525	3,786,529	29,996	4,610,086	4,181,888	428,198	-			877,906	877,906		2,014,980	1,994,105	20,875
11040-010	Prior period adjustments and correction of errors - Editable -					-						-			-						-		
	Prior period adjustments and correction of errors - Editable -					-						-			-						-		
	Prior period adjustments and correction of errors - Editable -					-			-			-			-						-		
	Prior period adjustments and correction of errors - Editable -					-			-			-									-		
	Prior period adjustments and correction of errors - Editable -					-			-			-									-		
11040-060	Prior period adjustments and correction of errors - Editable -					-			-			-									-		1
	Equity Transfers -			157,826	(157,826)	-	3,843	(3,843)	5,454	32,793	(27,339)	(916,781)	(488,603)	(428,178)	-						-	20,875	(20,875)
	Equity Transfers -					-			-			-			-				++		-		+
	Equity Transfers -					-			-			-									-		+
	Equity Transfers - Equity Transfers -								-			-			-				+-+				
11040	Prior period adjustments, equity transfers, and correction of errors			157,826	(157,826)	-	3,843	(3,843)	5,454	32,793	(27,339)	(916,781)	(488,603)	(428,178)	-				<del>                                     </del>	-		20,875	(20,875)
11040						1				. ,			,						·				
11190	Unit Months Available -		1,428			2,520	2,520		1,457	1,457		1,822	1,822					804			1,572	1,572	
11210	Unit Months Leased -		1,355	1,355		2,451	2,451		1,324	1,324		1,753	1,753					788	788		1,550	1,550	
								1		1	,			,			· · · · · · · · · · · · · · · · · · ·			1			
11270	Excess Cash -	-	81,161	81,161		249,885	249,885		149,204	149,204		23,214	23,214		-	-		54,336	54,336		120,648	120,648	
11610	Land Purchases -					. [					1	339,597	1	339,597	-								
	Building Purchases -		4,052		4,052	1,850		1,850	51,242		51,242	18,250		18,250	-						60,235		60,235
	Furniture & Equipment-Dwelling Purchases					-			-			-			-						-		
	Furniture & Equipment-Administrative Purchases -								-			86,621		86,621	-						30,861		30,861
	Leasehold Improvements Purchases -		-									-			-						-		
	Infrastructure Purchases -					-			-			-			-			-			-		
	CFFP Debt Service Payments -		-			-			-		``	-			-			-	oxdot				
	Replacement Housing Factor Funds -																		1			U.	

Line Item No.	Public Housing Income Statement  Description	AMP 933	Operating Fund Program	Capital Fund Program	AMP 939	Operating Fund Program	Capital Fund Program	AMP 940	Operating Fund Program	Capital Fund Program	AMP 941	Operating Fund Program	Capital Fund Program	AMP 944	Operating Fund Program	Capital Fund Program	AMP 945	Operating Fund Program	Capital Fund Program	AMP 946	Operating Fund Program	Capital Fund Program
	Net tenant rental revenue	298,056	Program 298,056	Program	215,700	Program 215,700	Program	1,463	Program 1,463	Program	235,418	Program 235,418	Program	146,275	Program 146,275	Program	161,953	Program 161,953	Program	170,544	Program 170,544	Program
70300 70400	Tenant revenue - other	1,405	1,405		2,924	2,924		-			753	753		230	230		215	215		200	200	
70500	Total Tenant Revenue	299,461	299,461	-	218,624	218,624	-	1,463	1,463	-	236,171	236,171	-	146,505	146,505	-	162,168	162,168	-	170,744	170,744	
	HUD PHA operating grants	-			-			-			-			-			-			-		
	Capital grants				-						-						-			-		
70710 70720	Management Fee Asset Management Fee																					
70730 70740	Book-Keeping Fee Front Line Service Fee																					
70750	Other Fees																					
70700	Total Fee Revenue																					
70800 71100-010	Other government grants  Housing Assistance Payment							<u> </u>			-									-		
71100-020	Administrative Fee Investment income - unrestricted	730	730		513	513		1,639	1,639		509	509		1,203	1,203		269	269		207	207	
71100 71200	Mortgage interest income	730	730		- 313	313		1,037	1,039		-	307		1,203	1,203		209	209		-	207	
71300 71310	Proceeds from disposition of assets held for sale  Cost of sale of assets	-			-						-											
71400	Fraud recovery	-			-																	
71500 71600	Other revenue  Gain or loss on sale of capital assets	17,005	17,005		51,944 (38,231)	51,944 (38,231)					37,122	37,122		4,353	4,353		2,455	2,455		45,508	45,508	
72000	Investment income - restricted	-			-			-			-			-								
70000	Total Revenue	317,1% 41,498	317,196 41,498	-	232,850	232,850 46,212	-	3,102	3,102	-	273,892	273,892 33,406	-	152,061 11,137	152,061 11,137	-	164,892	164,892 33,221	-	216,459 20,556	216,459	
91100 91200	Administrative salaries  Auditing fees	729	729		46,212 1,002	1,002					33,406 809	809		465	465		33,221 529	529		473	473	
91300	Management Fee Book-Keening Fee	122,812 8.333	86,691 8,333	36,121	184,885 11.512	137,326 11.512	47,559	26,696 1.350	26,696 1.350		151,731 9.112	113,689 9.112	38,042	89,259 5.137	67,696 5.137	21,563	101,801 6.022	76,449 6.022	25,352	97,856 5.640	73,211 5,640	24,645
91310 91400	Advertising and Marketing	-			-			6,819	6,819		-							,,		-		
91500 91600	Employee benefit contributions - administrative  Office Expenses	14,526 14.702	14,526 14,702		14,792	14,792 5.921		4.865	4.865		12,549 8.321	12,549 8.321		1,577	1,577		4,452 5.752	4,452 5.752		11,946	11,946	
91700	Legal Expense	6,618	6,618		21,928	21,928		13,143	13,143		7,870	7,870		2,557	2,557		1,513	1,513		2,087	2,087	
91800 91810	Travel Allocated Overhead	-			-												-			-		
91900	Other	127,950 337,168	116,852 289,949	11,098 47,219	222,678 508,930	123,291 361,984	99,387 146,946	60,645 113,518	6,893 59,766	53,752 53,752	158,124 381,922	121,547 307,303	36,577 74,619	76,595 193,413	69,510 164,765	7,085 28,648	126,824 280,114	76,942 204,880	49,882 75,234	99,480 244,706	70,808 191,389	28,672 53,317
91000	Total Operating-Administrative  Asset Management Fee	12,620	12.620		17.820		146,946	3,600		53,752	12.480	12.480	74,619	7,200		28,648	8.400	204,880 8.400	75,234	7.920	7,920	53,317
92000 92100	Tenant services - salaries	27,639	12,020	27,639	36,549	17,020	36,549	205		205	29,888	12,400	29,888	17,032		17,032	19,884	1,400	19,884	18,220	7,720	18,220
92200	Relocation Costs	2,230	2,230		6,429	6,429		1,019			1,170	1,170					1,400	1,400		106	106	
92300 92400	Employee benefit contributions - tenant services  Tenant services - other	9,962 21,879	4,172	9,962 17,707	13,188 27,876	2,223	13,188 25,653	127 906	640	127 266	10,795 23,619	4,329	10,795 19,290	6,123 12,942	2,040	6,123 10,902	7,191 16,175	3,341	7,191 12,834	6,564 14,195	2,579	6,564 11,616
92500	Total Tenant Services	61,710	6,402	55,308	84,042	8,652	75,390	2,257	1,659	598	65,472	5,499	59,973	36,097	2,040	34,057	44,650	4,741	39,909	39,085	2,685	36,400
93100 93200	Water Electricity	17,500 81,303	17,500 81,303		40,852 29,209	40,852 29,209		3,885 13,416	3,885 13,416		11,102 45,111	11,102 45,111		9,916 23,026	9,916 23,026		11,309 30,558	11,309 30,558		10,282 37,584	10,282 37,584	
93300	Gas	34,945	34,945		72,954	72,954		10,425	10,425		18,558	18,558		10,610	10,610		19,591	19,591		22,526	22,526	
93400 93500	Fuel Labor	-			-			-			-						-			-		
93600	Sewer	15,271	15,271		17,962	17,962		470	470		9,805	9,805		10,429	10,429		9,872	9,872		3,939	3,939	
93700 93750	Employee benefit contributions - utilities  HAP Portability-In	-			-	-		-			-			-			-			-		
93800	Other utilities expense Total Utilities	149,019	149,019		160,977	160,977		28,196	28,196		84,576	84,576		53,981	53,981		71,330	71,330		74,331	74,331	
93000 94100	Ordinary maintenance and operations - labor	56,856	56,856	-	129,310	129,310	-	20,170	20,170		115,283	115,283		48,925	48,925		36,249	36,249		71,293	71,293	
94200	Ordinary maintenance and operations - materials and other	26,593	26,593		48,914	48,914		2,083	2,083		19,354	19,354		18,791	18,791		22,332	22,332		14,357	14,357	
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts Ord Maint and Op Contracts - Heating & Cooling Contracts	1,075 12,274	1,075		14,678	14,678		3,728	3,728		232 16,361	232 16,361		3,321	3,321		8,478	8,478		6,852	6,852	
94300-030	Ord Maint and Op Contracts - Snow Removal Contracts	3,895 16,789	3,895 16,789		7,005	7,005		3,410	3,410		6,467	6,467		4,258	4,258		14,610	14,610		4,640 4,606	4,640 4,606	
94300-040 94300-050	Ord Maint and Op Contracts - Elevator Maintenance Contracts Ord Maint and Op Contracts - Landscape & Grounds Contracts	16,789	16,789		8,271	8,271		3,410	3,410		6,467	6,467		4,258	4,258					4,606	4,606	
94300-060 94300-070	Ord Maint and Op Contracts - Unit Turnaround Contracts  Ord Maint and Op Contracts - Electrical Contracts	15,461	15,461		592 125	592 125		745	745		26,925	26,925		5,613	5,613		11,776 5,995	11,776 5,995		4,316	4,316	
94300-080	Ord Maint and Op Contracts - Plumbing Contracts	6,490	6,490		7,648	7,648		3,976	3,976		2,104	2,104		4,523	4,523		9,752	9,752		14,206	14,206	
94300-090 94300-100	Ord Maint and Op Contracts - Extermination Contracts  Ord Maint and Op Contracts - Janitorial Contracts	1,983 298	1,983 298		31,125	31,125		290	290		4,120	4,120		6,501	6,501		4,000	4,000		2,314	2,314	
94300-110	Ord Maint and Op Contracts - Routine Maintenance Contracts	2,876	2,876		66	66		2,887	2,887		2,816	2,816		21,139	21,139		25,652	25,652		16,862	16,862	
94300-120 94300	Ord Maint and Op Contracts - Mise Contracts Ordinary Maintenance and Operations Contracts	83,054 144,195	83,054 144,195	-	193,449 262,959	193,449 262,959	-	33,087 48,123	33,087 48,123	-	64,784 123,809	64,784 123,809	-	45,262 90,677	45,262 90,677	-	79,053 <b>159,316</b>	79,053 159,316	-	38,086 91,882	38,086 91,882	
94500	Employee benefit contribution - ordinary maintenance	25,431 253,075	25,431 253,975		53,128 494,311	53,128 494,311		50,206	50,206		52,113 310,559	52,113 310,559		27,480 185,873	27,480 185,873		17,076 234,973	17,076 234,973		18,742 196,274	18,742 196,274	
94000	Total Maintenance	253,075	253,075	-	494,311	494,311	-	50,206	50,206	-	310,559	310,559	-	185,873	185,873	-	234,973	234,973	-	196,274	196,274	
95100 95200	Protective services - labor  Protective services - other contract costs	106,417		106,417	69,234		69,234	16,308		16,308	90,951		90,951	91,156		91,156	86,743		86,743	87,643		87,643
95300 95500	Protective services - other  Employee benefit contributions - protective services	-			-						-			-			-			-		
95000 95000	Total Protective Services	106,417	-	106,417	69,234	-	69,234	16,308	-	16,308	90,951	-	90,951	91,156	-	91,156	86,743	-	86,743	87,643	-	87,643
96110	Property Insurance	5,672	5,672		7,896	7,896		169	169		5,573	5,573		2,774	2,774		3,486	3,486		2,954	2,954	
96120	Liability Insurance Workmen's Compensation	3,942 43,701	3,942 43,701		9,048 18,450	9,048 18,450		1,057	1,057		3,695 58.492	3,695 58.492		2,172 5,204	2,172 5,204		3,305 6,054	3,305 6.054		2,355 10.248	2,355 10.248	
96130																						
96130 96140 96100	All other Insurance Total insurance Premiums	3,216 56,531	3,216 56,531		6,893 42,287	6,893 42,287		351 1,577	351 1,577		10,080 77,840	10,080		2,605 12,755	2,605 12,755		2,730 15,575	2,730 15,575		2,114	2,114 17,671	

	Public Housing Income Statement																					
Line Item No.	Description	AMP 933	Operating Fund Program	Capital Fund Program	AMP 939	Operating Fund Program	Capital Fund Program	AMP 940	Operating Fund Program	Capital Fund Program	AMP 941	Operating Fund Program	Capital Fund Program	AMP 944	Operating Fund Program	Capital Fund Program	AMP 945	Operating Fund Program	Capital Fund Program	AMP 946	Program	Capital Fund Program
96200	Other general expenses	12.575	12,575		1,418 22.995	1,418 22.995		1,419	1,419		1,517 28.196	1,517 28.196		1,420 20.507	1,420		1,719	1,719		2,429	2,429	
96210 96300	Compensated absences  Payments in lieu of taxes	3,762	3.762		22,993	22,993					3 846	3 846		2,371	20,307		2,361	2 361		2,493	2,493	
96400	Bad debt - tenant rents	3,873	3,873		21,767	21,767		-			24,373	24,373		988	988		591	591		202	202	
96500	Bad debt - mortgages					,			-			-								-	-	
96600	Bad debt - other								-											-	-	
96800	Severance expense																			-		
96000	Total Other General Expenses	20,210	20,210	-	46,874	46,874	-	1,419	1,419	-	57,932	57,932		25,286	25,286	-	20,508	20,508	-	49,828	49,828	-
96710	Interest of Mortgage (or Bonds) Payable																			-		
96720	Interest on Notes Payable (Short and Long Term)				6,276	6,276		9,522	9,522		6,557	6,557		2,006	2,006		9,081	9,081		5,523	5,523	
96730	Amortization of Bond Issue Costs														****		-					
96700	Interest expense and Amortization cost	-	-	-	6,276	6,276	-	9,522	9,522	-	6,557	6,557	-	2,006	2,006	-	9,081	9,081	-	5,523	5,523	-
96900	Total Operating Expenses	996,750	787,806	208,944	1,430,751	1,139,181	291,570	226,603	155,945	70,658	1,088,289	862,746	225,543	607,767	453,906	153,861	771,374	569,488	201,886	722,981	545,621	177,360
97000	Excess Revenue Over Operating Expenses	(679,554)	(470,610)	(208,944)	(1,197,901)	(906,331)	(291,570)	(223,501)	(152,843)	(70,658)	(814,487)	(588,944)	(225,543)	(455,706)	(301,845)	(153,861)	(606,482)	(404,596)	(201,886)	(506,522)	(329,162)	(177,360)
97100	Extraordinary maintenance	2.364	2.364								10.948	10.948		6.287	6.287		7,263	7,263		6.829	6.829	
97100	Casualty losses- Non-capitalized	-	-		1,618	1,618					-	-		-	.,					-		
97300	Housing assistance payments	-			-						-			-			-					
97400	Depreciation expense	583,536	583,536		239,125	239,125		594,312	594,312	-	198,703	198,703	-	158,657	158,657	-	117,799	117,799		197,148	197,148	-
97500	Fraud losses																			-		
97800	Dwelling units rent expense																			-		
90000	Total Expenses	1,582,650	1,373,706	208,944	1,671,494	1,379,924	291,570	820,915	750,257	70,658	1,297,940	1,072,397	225,543	772,711	618,850	153,861	896,436	694,550	201,886	926,958	749,598	177,360
10010	Operating transfer in	707,554	497,515	210,039	2,378,552	938,647	1,439,905	1,382,066	327,317	1,054,749	1,091,123	847,672	243,451	564,698	408,076	156,622	829,483	627,346	202,137	728,272	550,385	177,887
10020	Operating transfer out	(83,165)	(83,165)		(92,609)	(92,609)		(55,742)	(55,742)		(66,119)	(66,119)		(9)	(9)		(39,633)	(39,633)		(59,381)	(59,381)	
10030	Operating transfers from / to primary government					-	-				-									-		
10040	Operating transfers from / to component unit Extraordinary items. net eain/loss				-			-			-									-		
10070	Extraordinary items, net gain/loss  Special items, net gain/loss	-			-						-									- 1		
10080 10091	Inter AMP Excess Cash Transfer In							-												-		
10091	Inter AMP Excess Cash Transfer Out	-			-						-			-			-			-		
10093	Transfers from Program to AMP																			-		
10094	Transfers from AMP to Program	-									-			-			-			-		
10100	Total other financing sources (uses)	624,389	414,350	210,039	2,285,943	846,038	1,439,905	1,326,324	271,575	1,054,749	1,025,004	781,553	243,451	564,689	408,067	156,622	789,850	587,713	202,137	668,891	491,004	177,887
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	(641,065)	(642,160)	1,095	847,299	(301,036)	1,148,335	508,511	(475,580)	984,091	866	(17,642)	17,908	(55,961)	(58,722)	2,761	58,306	58,055	251	(41,608)	(42,135)	527
11020	Required Annual Debt Principal Payments				7,436	7,436		11,281	11,281		7,771	7,771		2,376	2,376		10,759	10,759		6,543	6,543	
				r																		
11030	Beginning equity	6,546,777	6,212,345	334,432	4,079,362	4,075,973	3,389	2,606,475	2,541,498	64,977	1,404,855	1,403,203	1,652	1,442,357	996,308	446,049	808,242	709,016	99,226	1,189,287	1,184,167	5,120
11040-010	Prior period adjustments and correction of errors - Editable																			-		
11040-020	Prior period adjustments and correction of errors - Editable	-	-	-	-		-	-			-			-			-	<b> </b>		-		
11040-030 11040-040	Prior period adjustments and correction of errors - Editable	-			-			-			-			-			-			-		
11040-040	Prior period adjustments and correction of errors - Editable  Prior period adjustments and correction of errors - Editable	-			- :						-											
11040-060	Prior period adjustments and correction of errors - Editable	-			-						-			-						-		
11040-070	Equity Transfers	-	334,432	(334,432)	1,408,848	1,411,093	(2,245)	2,952,051	3,017,028	(64,977)	-	1,652	(1,652)	-	446,049	(446,049)		99,226	(99,226)	-	5,120	(5,120)
11040-080	Equity Transfers	-			-			-						-								
11040-090	Equity Transfers	-			-			-			-			-						-		
11040-100	Equity Transfers	-			-						-			-				ļ		-		
11040-110 11040	Equity Transfers  Prior period adjustments, equity transfers, and correction of errors	-	334,432	(334,432)	1,408,848	1,411,093	(2,245)	2,952,051	3,017,028	(64,977)	-	1,652	(1,652)	-	446,049	(446,049)	-	99,226	(99,226)	-	5,120	(5,120)
11190	Unit Months Available	1,164	1,164		1,577	1,577		30			1,224	1,224		720	720		840	840		775	775	
11210	Unit Months Leased	1,110	1,110	1	1,485	1,485		15	15		1,200	1,200		682	682		801	801		740	740	
11270	Excess Cash	65,651	65,651		94,932	94,932		12,996	12,996		71,897	71,897		58,800	58,800	-	47,458	47,458	-	45,468	45,468	-
	Land Purchases				674,675	674.675	1		1	1	1	1	1	1	1	1		1	1	1		1
11610	Land Purchases Building Purchases	1.096	<b>-</b>	1.096	674,675 402.657	6/4,6/5	402 657	3 936 142		3 936 142	17 908		17.908	2 760		2.760	250		250	527		527
11620 11630	Furniture & Equipment-Dwelling Purchases	1,096		1,096	402,057		-02,837	5,730,142		3,930,142	17,748		17,908	2,700		2,700	230		200	321		32/
11630 11640	Furniture & Equipment-Dweiting Furchases  Furniture & Equipment-Administrative Purchases	-			129,328		129,328															
11650	Leasehold Improvements Purchases				-						-			-						-		
11660	Infrastructure Purchases										-									-		
13510	CFFP Debt Service Payments				-						-											
13510	CFFP Debt Service Payments  Replacement Housing Factor Funds							-			-									-		

	Public Housing Income Statement																								
			Operating Fund	Conital Fund		Onerating Fund	Conited Fund		Onerating Fund	Conital Fund		Onerating Fund	Canital Fund		Operating Fund	Canital Fund		Operating Fund	Conital Fund		Operating Fund	Conital Fund		Onerating Fund	Canital Fund
Line Item No	. Description	AMP 947	Operating Fund Program	Capital Fund Program	AMP 962	Operating Fund Program	Capital Fund Program	AMP 964	Operating Fund Program	Capital Fund Program	AMP 966	Operating Fund Program	Capital Fund Program	AMP 972	Operating Fund Program	Capital Fund Program	AMP 973	Operating Fund Program	Capital Fund Program	AMP 980	Operating Fund Program	Capital Fund Program	AMP 982	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue	64,799	64,799		-			-																	
70400	Tenant revenue - other	255	255		-			-																	
70500	Total Tenant Revenue	65,054	65,054	-	-		-	-				-			-	-								-	-
70600	HUD PHA operating grants							-																	
	Capital grants																								
					-																				
70710	Management Fee																								
	Asset Management Fee																								
70730	Book-Keeping Fee Front Line Service Fee																								
70750	Other Fees																								
70700	Total Fee Revenue																								
	Other government grants																							1	
71100-010	Housing Assistance Payment																								
	Administrative Fee																								
71100	Investment income - unrestricted	241	241		-			213	213		2,615	2,615		1,127	1,127		92	92		431	431		4,293	4,293	
71200	Mortgage interest income							-																	
71300	Proceeds from disposition of assets held for sale  Cost of sale of assets							-																	
71310	Cost of sane of assets Fraud recovery										6.286	6.286								<del></del>			- :		
71500	Other revenue	14,100	14,100								120														
71600	Gain or loss on sale of capital assets				-			-															(34,776)	(34,776)	
72000	Investment income - restricted	-			-			-			-									-			-		
	Total Revenue	79,395	79,395	-	-	-	-	213	213		9,021	9,021	-	1,127	1,127	-	92	92	-	431	431	-	(30,483)	(30,483)	-
91100	Administrative salaries	20,556	20,556					-							-										
01200	Auditing fees	232	232		-			-			-			-											
91300	Management Fee	51,028	40,132	10,896	-			16,847	16,847		196,083			38,753			10,915			33,884	33,884		79,102	79,102	
91310	Book-Keeping Fee	2,670	2,670		-			3,322	3,322		38,670	38,670		7,643	7,643	<b>—</b>	2,152	2,152		6,682	6,682		15,600	15,600	
	Advertising and Marketing Employee benefit contributions - administrative	11,061	11,061		-			-			-			-									-		
91500	Office Expenses	2,292	2,292																						
91700	Legal Expense	922	922					-			21,057	21,057		161	161					23	23				
91800	Travel				-																				
91810	Allocated Overhead				-			-			-														
91900	Other	130,976	42,941	88,035	-			3,326	3,310	16	56,233		28,770	7,553			2,240	2,224	16	4,862	4,846		10,331	10,315	16
	Total Operating-Administrative	219,737	120,806	98,931	-		-	23,495	23,479				28,770				15,307		16	45,451					16
92000	Asset Management Fee	3,720	3,720					4,430	4,430		51,560	51,560		10,190	10,190		2,870	2,870		8,910	8,910		20,800	20,800	
92100	Tenant services - salaries	8,524		8,524	-						-														
00000	Relocation Costs										•														
92300	Employee benefit contributions - tenant services	3,080		3,080							-														
92400	Tenant services - other	6,411 18,015	916	5,495 17,099				-						51	51										
	Total Tenant Services		916	•				-	•	•	•	-		51	51		-	-	-	•	•	•	•		-
93100	Water	5,864	5,864					-																	
	Electricity	12,503 26,660	12,503					-				-													
93300	Gas Fuel	26,660	26,660		-			-			-	-		-									-		
93400 93500														-			-			-					
93600	Sewer	1,890	1,890					-																	
93700	Employee benefit contributions - utilities				-			-																	
93750	HAP Portability-In				-			-																	
93800	Other utilities expense	46,917	46,917		-																				
93000								-	-	•	-	-	- 1			-		•	•		-			-	-
94100	Ordinary maintenance and operations - labor	84,680	84,680					-																	
94200	Ordinary maintenance and operations - materials and other	7,561	7,561					-																	
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts Ord Maint and Op Contracts - Heating & Cooling Contracts	7,046	7,046																				-		
	Ord Maint and Op Contracts - Freaming & Cooling Contracts  Ord Maint and Op Contracts - Snow Removal Contracts	5,013	5,013											-			-			-			-		
94300-040	Ord Maint and Op Contracts - Elevator Maintenance Contracts	3,497	3,497		-			-																	
94300-050	Ord Maint and Op Contracts - Landscape & Grounds Contracts							-			-			-			-						-		
	Ord Maint and Op Contracts - Unit Turnaround Contracts	2,923	2,923		-			-			1,700	1,700		-											
	Ord Maint and Op Contracts - Electrical Contracts	2,923	2,923		-			-			1,700	1,700		-						-			-		
94300-080	Ord Maint and Op Contracts - Plumbing Contracts  Ord Maint and Op Contracts - Extermination Contracts	3,054	3,054																						
	Ord Maint and Op Contracts - Janitorial Contracts				-			-																	
94300-110	Ord Maint and Op Contracts - Routine Maintenance Contracts	21,553	21,553					-									-								
94300-120	Ord Maint and Op Contracts - Mise Contracts	47,331	47,331					-																	
94300	Ordinary Maintenance and Operations Contracts	92,761	92,761	-	-		-	-	-	-	1,700	1,700			-	-		-	-				-	-	-
94500	Employee benefit contribution - ordinary maintenance  Total Maintenance	22,308 207,310	22,308 207,310		-			-			1,700	1,700		-			-								_
		297,310	207,510					-		-	1,700	1,700							-	•	-		-	-	
95100	Protective services - labor			94.77	-			-			-			-			-						-		
	Protective services - other contract costs  Brotective services - other	86,890		86,890	-			-			-			-			-			-			-		
95300	Protective services - other  Employee benefit contributions - protective services	-		-	-	-					-												-		
95500	Total Protective Services	86,890		86,890		-	-	-				-	-	-	-	-	-	-	-	-		-		-	-
	Property Incurance	1,499	1 477										l l												
96110	Property Insurance Liability Insurance	1,477	1,477		-			-			-			-			-			-			-		
96110 96120	Liability Insurance	1,477 1,085 10,766	1,477 1,085 10,766		-			-			-			-			-			-			-		
96110 96120 96130 96140	Property Insurance Liability Insurance Workmost Compensation All other Insurance Total Insurance Premiums	1,085	1,085 10,766 1,505		-			-			-						- - -								

	Public Housing Income Statement																								
	Fubile Housing Income Statement		Operating Fund	Capital Fund		Operating Fund	Capital Fund		Operating Fund	Capital Fund		Operating Fund	Capital Fund		Operating Fund	Capital Fund		Operating Fund	Capital Fund		Operating Fund	Capital Fund		Operating Fund	Capital Fund
Line Item No.	Description	AMP 947	Program	Program	AMP 962	Program	Program	AMP 964	Program	Program	AMP 966	Operating Fund Program	Program	AMP 972	Program	Program	AMP 973	Program	Program	AMP 980	Program	Program	AMP 982	Program	Program
96200	Other general expenses	1,681	1,681					130,572	130,572		1,703,061	1,703,061		225,904	225,904		56,375	56,375		279,901	279,901		763,061	763,061	
96210	Compensated absences	39,506	39,506		-							, , , , ,											-		
	Payments in lieu of taxes	373	373		-															-			-		
96400	Bad debt - tenant rents	2,847	2,847		-						-														
	Bad debt - mortgages				-																		-		
96600	Bad debt - other				-						-			-									-		1
96800	Severance expense				-			=			-												-		
96000	Total Other General Expenses	44,407	44,407	-	-		-	130,572	130,572	•	1,703,061	1,703,061	-	225,904	225,904		56,375	56,375	-	279,901	279,901	-	763,061	763,061	
96710	Interest of Mortgage (or Bonds) Payable	2.554	2.554		-																		-		<del></del>
96720	Interest on Notes Payable (Short and Long Term)  Amortization of Bond Issue Costs	2,334	2,334		-						-												-		
96730	Interest expense and Amortization cost	2,554	2,554																						
96700	and on expense and Amortization con	2,004	2,004				-				-	-							-						
96900	Total Operating Expenses	644,383	441,463	202,920	- 1		- 1	158,497	158,481	16	2,068,364	2,039,594	28,770	290,255	290,255		74,552	74,536	16	334,262	334,246	16	888,894	888,878	16
70700																									
97000	Excess Revenue Over Operating Expenses	(564,988)	(362,068)	(202,920)	-		-	(158,284)	(158,268)	(16)	(2,059,343)	(2,030,573)	(28,770)	(289,128)	(289,128)	-	(74,460)	(74,444)	(16)	(333,831)	(333,815)	(16)	(919,377)	(919,361)	(16)
97100	Extraordinary maintenance	42,784	42,784		-						144,218	144,218		177,839	177,839		-			-			-		1
97200	Casualty losses- Non-capitalized				-			-															-		
97300	Housing assistance payments	-			-			-			-			-			-			-			-		+
97400	Depreciation expense	92,869	92,869		-										-										<del>                                     </del>
97500	Fraud losses				-																				<del>                                     </del>
97800	Dwelling units rent expense			***	-			-					*****	-	100 001					****	*****		-	000.000	-
90000	Total Expenses	780,036	577,116	202,920	-	•	-	158,497	158,481	16	2,212,582	2,183,812	28,770	468,094	468,094	-	74,552	74,536	16	334,262	334,246	16	888,894	888,878	16
	Operating transfer in	890,419	567,177	323,242				158,559	158,543	16	2,074,636	2,045,866	28,770	379,979	379,979		113,213	113,197	16	336,094	336,078	16	1,288,011	1,287,995	16
10010	Operating transfer in Operating transfer out	(32,150)	(32,150)	323,242	(23,862)	(23,862)		(12)	(12)	10	2,074,030	2,043,866	28,770	(9,057)	(9,057)		(37,759)	(37,759)	16	330,094	(23)	10	1,288,011	1,287,993	10
10020	Operating transfers from / to primary government	(32,130)	(32,130)		(23,002)	(23,002)		(12)	(12)		(145)	(140)		(7,627)	(3,007)		(31,133)	(31,133)		(23)	(23)				
10030 10040	Operating transfers from / to component unit				-						_						-						-		
10070	Extraordinary items, net gain/loss				-															-			-		
10090	Special items, net gain loss				-															-			-		
10091	Inter AMP Excess Cash Transfer In				-																		-		
10092	Inter AMP Excess Cash Transfer Out				-						-			-			-						-		
10093	Transfers from Program to AMP				-						-			-									-		1
10094	Transfers from AMP to Program				-						-			-			-			-			-		
10100	Total other financing sources (uses)	858,269	535,027	323,242	(23,862)	(23,862)	-	158,547	158,531	16	2,074,493	2,045,723	28,770	370,922	370,922	-	75,454	75,438	16	336,071	336,055	16	1,288,011	1,287,995	16
		157,628										(129.068)					994						368,634	368,634	
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	157,628	37,306	120,322	(23,862)	(23,862)	- 1	263	263	-	(129,068)	(129,068)	-	(96,045)	(96,845)		994	994	-	2,240	2,240		368,634	368,634	
11020	Required Annual Debt Principal Payments	3,025	3,025						-									_					_		
11020	подана линия пол типори таунале	3,023	3,043				ļ																		
11030	Beginning equity	517,112	517,112		153,396	150,732	2,664	147,230	147,230		1,023,954	1,023,954		275,539	275,539		42,085	42,085		57,092	57,092		5,255,521	5,255,521	
11000	0.17																								
11040-010	Prior period adjustments and correction of errors - Editable				-						-			-			-			-			-	1	
	Prior period adjustments and correction of errors - Editable				-						-														1
11040-030	Prior period adjustments and correction of errors - Editable				-																		-		
	Prior period adjustments and correction of errors - Editable				-			-			-			-						-			-		+
	Prior period adjustments and correction of errors - Editable				-																				<del>                                     </del>
11040-060	Prior period adjustments and correction of errors - Editable	161.655	161.000		(120.52.5	(194 080	(3.650)				(199.000	(199.010)											-		<b>—</b>
11040-070	Equity Transfers	151,576	151,576		(129,534)	(126,870)	(2,664)		-		(127,064)	(127,064)		-	-			- 1			-		-		
11040-080 11040-090	Equity Transfers Equity Transfers	-			-			-			-			-									-		
	Equity Transfers																-			-					
	Equity Transfers	-												-			-			-					
11040	Prior period adjustments, equity transfers, and correction of errors	151,576	151,576	-	(129,534)	(126,870)	(2,664)	-	-	-	(127,064)	(127,064)	-	-	-	-	-	-	-	-	-	-	-		-
11190	Unit Months Available	360	360		-			444	444		5,630	5,630		1,032	1,032		300	300		900	900		2,160	2,160	
11210	Unit Months Leased	344	344		-			429	429		5,095	5,095		1,030	1,030		300	300		875	875		2,140	2,140	
11270	Excess Cash	36,790	36,790		-			26,703	26,703		339,931	339,931		132,034	132,034		12,423	12,423	-	55,708	55,708	-	484,426	484,426	
			,		,		,																,		
	Land Purchases				-			-			-			-			-			-			-		<b>—</b>
	Building Purchases	271,898		271,898	-			-			-												-		l
11630	Furniture & Equipment-Dwelling Purchases  Durniture & Equipment Administration Purchases	-			-			-			-			-									-		
11640	Furniture & Equipment-Administrative Purchases  Leasehold Improvements Purchases	-			-			-			-			-			-						-		
	Leasenood improvements Purchases Infrastructure Purchases							-			-						-			-					
	CFFP Debt Service Payments							-									-			-					
	Replacement Housing Factor Funds																								
13901															1						1				

	Public Housing Income Statement															
Line Item No.	Description	AMP 985	Operating Fund Program	Capital Fund Program	AMP 986	Operating Fund Program	Capital Fund Program	AMP 987	Operating Fund Program	Capital Fund Program	AMP 992	Operating Fund Program	Capital Fund Program	AMP 993	Operating Fund Program	Capital Fund Program
70300	Net tenant rental revenue											,			1119	,
70400	Tenant revenue - other															
70500	Total Tenant Revenue	-	-	•	•		-		-	-					-	-
70600	HUD PHA operating grants													-		
	Capital grants						•									
	Management Fee Asset Management Fee															
70720	Book-Keeping Fee															
70740	Front Line Service Fee															
12120	Other Fees															
70700	Total Fee Revenue															
70800	Other government grants										-					
	Housing Assistance Payment Administrative Fee										-			-		
71100	Investment income - unrestricted	368	368		264	264		471	471		13,875	13,875		74	74	
71200	Mortgage interest income						•									
71300	Proceeds from disposition of assets held for sale															$\vdash$
71310	Cost of sale of assets							-			-			-	<del>                                     </del>	
71400 71500	Fraud recovery Other revenue	-			-			-			-					
71600	Gain or loss on sale of capital assets	-			-						-			-		
72000	Investment income - restricted				-	***	-	-	w**			****		-		<b> </b>
70000	Total Revenue	368	368	•	264	264	-	471	471		13,875	13,875	-	74	74	
	Administrative salaries	-			-		_	-			-			-	$\vdash$	<b>—</b> —]
	Auditing fees Management Fee	27.762	27.762		21.982	21.982	1	40.806	40.806		32.402	32.402		1.230	1.230	
	Management ree Book-Keeping Fee	5,475	5,475		4,335	4,335		40,806 8,048	40,806 8,048		6,390	6,390		1,230	1,230	
91400	Advertising and Marketing										-					
91500	Employee benefit contributions - administrative															
	Office Expenses	-			-			-			-			62,584	62,584	$\vdash \vdash \vdash$
91700 91800	Legal Expense Travel													62,384	62,384	$\vdash$
	Allocated Overhead															
91900	Other	4,464	3,940	524	3,136	3,120	16	5,844	5,828	16	4,420	4,420			-	
91000	Total Operating-Administrative	37,701	37,177	524	29,453	29,437	16	54,698	54,682	16	43,212	43,212	-	63,814	63,814	-
92000	Asset Management Fee	7,300	7,300		5,780	5,780		10,730	10,730		8,520	8,520		-	-	
92100	Tenant services - salaries															
	Relocation Costs													-		
92300	Employee benefit contributions - tenant services													-		$\vdash$
92400 92500	Tenant services - other  Total Tenant Services					-	-	-		_	-			-		<del>-</del>
	Water Electricity													-	<b>—</b>	$\vdash$
93300	Gas															
93400	Fuel															
93500	Labor Sewer													-		<b>—</b>
93600 93700	Sewer Employee benefit contributions - utilities														<b>—</b>	$\vdash$
	HAP Portability-In													-		
93800	Other utilities expense															
93000	Total Utilities			-	-	-	-			-		-	-			
94100	Ordinary maintenance and operations - labor	-			-			-			-			-	$\vdash$	$\vdash \vdash \vdash$
	Ordinary maintenance and operations - materials and other	157	157					-			-			-	<del>                                     </del>	$\vdash$
	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts Ord Maint and Op Contracts - Heating & Cooling Contracts	-			-			-			-					
94300-030	Ord Maint and Op Contracts - Snow Removal Contracts	-									-					
94300-040	Ord Maint and Op Contracts - Elevator Maintenance Contracts	-			-			-			-			-		$\vdash$
	Ord Maint and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Turnaround Contracts	-						-			-			-	<del>                                     </del>	$\vdash \vdash \vdash$
94300-060	Ord Maint and Op Contracts - Unit Turnaround Contracts Ord Maint and Op Contracts - Electrical Contracts	-						-			-			-		
94300-080	Ord Maint and Op Contracts - Plumbing Contracts							-			-			-		
	Ord Maint and Op Contracts - Extermination Contracts	-						-			-			-	$\vdash$	$\vdash \vdash \vdash$
94300-100	Ord Maint and Op Contracts - Janitorial Contracts  Ord Maint and Op Contracts - Position Maintenance Contracts	-			-			-	-		-			-	<del>                                     </del>	$\vdash \vdash \vdash$
	Ord Maint and Op Contracts - Routine Maintenance Contracts Ord Maint and Op Contracts - Mise Contracts													<del></del>		
94300	Ordinary Maintenance and Operations Contracts		-	-		-	-		-	-						-
94500	Employee benefit contribution - ordinary maintenance															
94000	Total Maintenance	157	157	-	-	-	-		-	-	-	-	-	-		
	Protective services - labor	-			-											
95200	Protective services - other contract costs	-			-			-			-			-		
	Protective services - other Employee benefit contributions - protective services	-			-			-			-			-		
95500 95000	Total Protective Services	-	-	-	-	-	-	-	-	-	-	-	-	-	_	
	Property Insurance															
	Liability Insurance	-			-			-			-					
	Workmen's Compensation										-					
96140	All other Insurance Total insurance Premiums						-								ļ	ļ

	Public Housing Income Statement			0			0 - 10 1			0			0.000		0 1 5 1	0.000
Line Item No.	Description	AMP 985	Operating Fund Program	Capital Fund Program	AMP 986	Operating Fund Program	Capital Fund Program	AMP 987	Operating Fund Program	Capital Fund Program	AMP 992	Operating Fund Program	Capital Fund Program	AMP 993	Operating Fund Program	Capital Fund Program
96200	Other general expenses	255,192	255,192		188,400	188,400		285,647	285,647		192,600	192,600	-	96,300	96,300	
96210	Compensated absences	-												-		
96300	Payments in lieu of taxes  Bad debt - tenant rents	-												-		
96400	Bad debt - mortgages													- :		
96500	Bad debt - other													-		
96600 96800	Severance expense	_			-			-			-			-		
96000	Total Other General Expenses	255,192	255,192	-	188,400	188,400	-	285,647	285,647	-	192,600	192,600	-	96,300	96,300	-
2000	·															
96710	Interest of Mortgage (or Bonds) Payable	-												-		
96720	Interest on Notes Payable (Short and Long Term)	-														
96730	Amortization of Bond Issue Costs	-												-		
96700	Interest expense and Amortization cost	-	-	-		-	-		-	-		-	-		-	-
96900	Total Operating Expenses	300,350	299,826	524	223,633	223,617	16	351,075	351,059	16	244,332	244,332	-	160,114	160,114	
	Excess Revenue Over Operating Expenses	(299,982)	(299,458)	(524)	(223,369)	(223,353)	(16)	(350,604)	(350,588)	(16)	(230,457)	(230,457)		(160,040)	(160,040)	
97000	Excess revenue Over Operating Expenses	(277,702)	(27,400)	(324)	(122,07)	(213,335)	(10)	(204,004)	(3.40,40)	(10)	(200,407)	(230,437)		(100,040)	(100,040)	
97100	Extraordinary maintenance							3,490	3,490					96,889	12,296	84,593
97100	Casualty losses- Non-capitalized	-							.,					-	,	
97300	Housing assistance payments	-												-		
97400	Depreciation expense											-				
97500	Fraud losses															
97800	Dwelling units rent expense	-												-		
90000	Total Expenses	300,350	299,826	524	223,633	223,617	16	354,565	354,549	16	244,332	244,332	-	257,003	172,410	84,593
10010	Operating transfer in	304,310	303,786	524	227,911	227,895	16	351,216	351,200	16	253,850	253,850		812,800	194,229	618,571
10020	Operating transfer out	(20)	(20)		(15)	(15)		(26)	(26)		(751)	(751)		(533,978)	-	(533,978)
10030	Operating transfers from / to primary government  Operating transfers from / to component unit	-												-		
10040	Operating transfers from / to component unit Extraordinary items, net gain loss	-									-			-		
10070	Special items, net gain/loss															
10080 10091	Inter AMP Excess Cash Transfer In															
10091	Inter AMP Excess Cash Transfer Out				-			-						-		
10092	Transfers from Program to AMP															
10094	Transfers from AMP to Program	-														
10100	Total other financing sources (uses)	304,290	303,766	524	227,896	227,880	16	351,190	351,174	16	253,099	253,099		278,822	194,229	84,593
				1								1			, ,	
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	4,308	4,308		4,527	4,527	-	(2,904)	(2,904)	-	22,642	22,642	-	21,893	21,893	-
	Required Annual Debt Principal Payments								1							
11020	Required Attitual Dest Frincipal Payments								-						-	
11030	Beginning equity	466,105	466,105		553,167	553,167	1	437,060	437,060	1	2,017,749	2,017,749		290,063	290,063	
11030						-						, , , ,				
11040-010	Prior period adjustments and correction of errors - Editable	-												-		
11040-020	Prior period adjustments and correction of errors - Editable	-												-		
11040-030	Prior period adjustments and correction of errors - Editable	-												-		
11040-040	Prior period adjustments and correction of errors - Editable													-		
11040-050	Prior period adjustments and correction of errors - Editable	-									-			-		
11040-060	Prior period adjustments and correction of errors - Editable	-								-		****				
11040-070	Equity Transfers	-				-			-		13,397	13,397		(131,253)	(131,253)	
11040-080 11040-090	Equity Transfers Equity Transfers				-						-					
11040-090	Equity Transfers					<del>                                     </del>								-		
11040-100	Equity Transfers				-			-			-			-		
11040	Prior period adjustments, equity transfers, and correction of errors	-	-	-	-	-	-	-	-	-	13,397	13,397	-	(131,253)	(131,253)	
11040																
11190	Unit Months Available	744	744		600	600		1,080	1,080		600	600		300	300	
11210	Unit Months Leased	742	742		520	520		1,061	1,061		592	592		298	298	
_																
11270	Excess Cash	49,971	49,971	-	37,269	37,269	-	59,057	59,057	-	1,745,750	1,745,750	-	26,685	26,685	
	Land Purchases														,	
11610	Land Purchases Building Purchases	-			•									-		
11620	Furniture & Equipment-Dwelling Purchases	-				<del>                                     </del>								-		
11630 11640	Furniture & Equipment-Dwening Furcioses  Furniture & Equipment-Administrative Purchases													-		
11640	Leasehold Improvements Purchases	-														
11660	Infrastructure Purchases													-		
13510	CFFP Debt Service Payments	-														
	Replacement Housing Factor Funds															
						. — .										

	Public Housing Income Statement	l													
Line Item No.	Description	AMP 994	Operating Fund Program	Capital Fund Program	AMP 995	Operating Fund Program	Capital Fund Program	AMP Other	Operating Fund Program	Capital Fund Program	TOTAL AMPs	COCC Operations	COCC Capital Fund	TOTAL COCC	TOTAL
			Program	Program		Program	Program		Program	Program		Operations	Capital Fund	1011110000	
70300	Net tenant rental revenue Tenant revenue - other	-						-			6,909,847 49.807				6,909,847 49,807
70400 70500	Total Tenant Revenue				-			-	-	-	6,959,654	-	-	-	6,959,654
	HUD PHA operating grants														
70000	4.00000	-			-						-				
10070	Capital grants				-					-	-				-
	Management Fee										-	6,667,271	-	6,667,271	6,667,271
70720 70730	Asset Management Fee Book-Keeping Fee											550,670 877,762	-	550,670 877,762	550,670 877,762
70740	Front Line Service Fee											8,730,914	-	8,730,914	8,730,914
	Other Fees														-
70700	Total Fee Revenue											16,826,617	-	16,826,617	16,826,617
	Other government grants										-			-	-
71100-010 71100-020	Housing Assistance Payment				-			-			-			-	-
71100-020	Administrative Fee  Investment income - unrestricted				8	8		1,224	1,224		68.875	19.938		19.938	88,813
	Mortgage interest income										-				-
71300	Proceeds from disposition of assets held for sale				-						-			-	-
71310	Cost of sale of assets	-			-			-			7,362			-	7,362
71400 71500	Fraud recovery Other revenue	-			990	990	+	153,212	153,212		2,332,210	111,690		111,690	2,443,900
71600	Gain or loss on sale of capital assets				-			27,811	27,811		(916,657)	111,090		-	(916,657)
72000	Investment income - restricted	-			-			-		- 1	-		- 1	-	
70000	Total Revenue	-	-	-	998	998	-	182,247	182,247	-	8,451,444	16,958,245	-	16,958,245	25,409,689
91100	Administrative salaries	-			-			-			1,115,191	4,490,262		4,490,262	5,605,453
91200	Auditing fees Management Fee				633.113	633.113					24,001 5.879.881	36,400		36,400	60,401 5.879.881
91300 91310	Management ree Book-Keeping Fee	-			933,113	833,113	+	-			385,642			-	385,642
91400	Advertising and Marketing				-						11,209	130,847		130,847	142,056
	Employee benefit contributions - administrative				-						408,711	1,321,166		1,321,166	1,729,877
71000	Office Expenses Legal Expense	4,442	4,442		37,250	37,250		17,083 2,090	17,083 2,090		392,697 706,401	998,688 445,336		998,688 445,336	1,391,385
91700 91800	Legal Expense Travel		7,774		-	37,230		2,000	2,070		9,262	52,514		52,514	61,776
91810	Allocated Overhead										-	-			-
91900	Other	-			-			59,214	17,948	41,266	5,715,671 14,648,666	2,265,797		2,265,797	7,981,468
91000	Total Operating-Administrative	4,442	4,442	-	670,363	670,363	-	78,387	37,121	41,266		9,741,010	-	9,741,010	24,389,676
92000	Asset Management Fee				-			-			550,670			-	550,670
92100	Tenant services - salaries										876,506				876,506
72200	Relocation Costs				-			12,239	12,087	152	380,494 315.740				380,494 315,740
92300 92400	Employee benefit contributions - tenant services  Tenant services - other	50,000	50,000					928	928		752,196	70.033		70,033	822,229
92500	Total Tenant Services	50,000	50,000	-		-	-	13,167	13,015	152	2,324,936	70,033	-	70,033	2,394,969
93100	Water				-			-			1,064,557				1,064,557
	Electricity							32,023	32,023		2,097,931				2,097,931
93300	Gas				-			7,132	7,132		2,123,547			-	2,123,547
93400	Fuel Labor	-			-						-				
93600	Sewer				-			69	69		956,767				956,767
93700	Employee benefit contributions - utilities							*			*			-	*
70.00	HAP Portability-In Other utilities expense	-						-			*		-	-	*
93800 93000	Total Utilities	-	-	-	-	-	-	39,224	39,224	-	6,242,802	-	-	-	6,242,802
	Ordinary maintenance and operations - labor										2,936,006	9		2,412,540	5,348,546
94100 94200	Ordinary maintenance and operations - natorials and other				l -		-				1.097.767	2,412,540			1,342,944
94300-010								344	344			245,177		245,177	
94300-020	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts				-			32,226	32,226		58,099	245,177 1,324		1,324	59,423
	Ord Maint and Op Contracts - Heating & Cooling Contracts	-									58,099 526,012	1,324 1,473		1,324 1,473	527,485
94300-030	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts	-			-			32,226 6,400	32,226 6,400		58,099 526,012 26,544	1,324 1,473 3,285		1,324 1,473 3,285	527,485 29,829
94300-030 94300-040 94300-050	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts Ord Maint and Op Contracts - Elevator Maintenance Contracts Ord Mant and Op Contracts - Landscape & Grounds Contracts				-			32,226	32,226		58,099 526,012 26,544 132,823 34,626	1,324 1,473		1,324 1,473	527,485 29,829 136,320 36,958
94300-030 94300-040 94300-050 94300-060	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Show Removal Contracts Ord Maint and Op Contracts - Elevator Maintenance Contracts Ord Maint and Op Contracts - Lincit Contracts Ord Maint and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Turnaround Contracts	-			-			32,226 6,400 - 764 650	32,226 6,400 764 650		58,099 526,012 26,544 132,823 34,626 17,693	1,324 1,473 3,285 3,497 2,332		1,324 1,473 3,285 3,497 2,332	527,485 29,829 136,320 36,958 17,693
94300-030 94300-040 94300-050 94300-060 94300-070	Ord Maint and Op Contracts - Henring & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts Ord Maint and Op Contracts - Elevater Maintenance Contracts Ord Maint and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Turnavound Contracts Ord Maint and Op Contracts - Unit Turnavound Contracts Ord Maint and Op Contracts - Electrical Contracts	-			-			32,226 6,400 - 764 650 -	32,226 6,400 764 650		58,099 526,012 26,544 132,823 34,626 17,693 202,042	1,324 1,473 3,285 3,497		1,324 1,473 3,285 3,497	527,485 29,829 136,320 36,958 17,693 202,391
94300-030 94300-040 94300-050 94300-060	On Maint and Op Contracts - Hending & Cooling Couracts Old Maint and Op Contracts - Soor Removed Contracts Old Maint and Op Contracts - Blevator Maintenance Contracts Old Maint and Op Contracts - Elevator Maintenance Contracts Old Maint and Op Contracts - User Intervention Contracts Old Maint and Op Contracts - User Intervention Contracts Old Maint and Op Contracts - Floribing Contracts Old Maint and Op Contracts - Floribing Contracts	-			-			32,226 6,400 - 764 650	32,226 6,400 764 650		58,099 526,012 26,544 132,823 34,626 17,693	1,324 1,473 3,285 3,497 2,332		1,324 1,473 3,285 3,497 2,332	527,485 29,829 136,320 36,958 17,693
94300-030 94300-040 94300-050 94300-060 94300-070 94300-080 94300-090 94300-100	On Maint and Op Contracts - Henring & Cooling Contracts Off Maint and Op Contracts - Soor Removed Contracts On Maint and Op Contracts - Soor Removed Contracts On Maint and Op Contracts - Extract Maintenance Contracts Ond Maint and Op Contracts - Landscape & Grounds Contracts Ond Maint and Op Contracts - User Transmissed Contracts Off Maint and Op Contracts - User Transmissed Contracts Ond Maint and Op Contracts - Planshing Contracts Opt Maint and Op Contracts - Planshing Contracts Opt Maint and Op Contracts - Extractionistics Contracts Opt Maint and Op Contracts - Distractionistics Contracts Opt Maint and Op Contracts - Individual Contracts	-			-			32,226 6,400 - 764 650 - 634 2,400 44	32,226 6,400 764 650 634 2,400 44		58,099 526,012 26,544 132,823 34,626 17,693 202,042 228,914 324,569 2,704	1,324 1,473 3,285 3,497 2,332		1,324 1,473 3,285 3,497 2,332	527,485 29,829 136,320 36,958 17,693 202,391 228,914 324,569 2,728
94300-030 94300-040 94300-050 94300-060 94300-070 94300-080 94300-090 94300-100	One Maint and Op Contracts - Honizing & Cooling Courasis  Of Maint and Op Contracts - Stown Removal Contracts  Old Maint and Op Contracts - Stown Removal Contracts  Old Maint and Op Contracts - Liveland Maintenance Contracts  Old Maint and Op Contracts - Unit Infrarendor Contracts  Old Maint and Op Contracts - Unit Infrarendor Contracts  Old Maint and Op Contracts - Thereing Contracts  Old Maint and Op Contracts - Thereing Contracts  Old Maint and Op Contracts - Destroyalistic Contracts  Old Maint and Op Contracts - Destroyalistic Contracts  Old Maint and Op Contracts - Thereing Contracts  Old Maint and Op Contracts - Thereing Contracts  Old Maint and Op Contracts - Thereing Contracts				-			32,226 6,400 - 764 650 - 634 2,400 44 -	32,226 6,400 764 650 634 2,400 44		58,099 526,012 26,544 132,823 34,826 17,693 202,942 228,914 324,569 2,704 188,974	1,324 1,473 3,285 3,497 2,332 349		1,324 1,473 3,285 3,497 2,332 - 349 - -	527,485 29,829 136,320 36,938 17,693 202,391 228,914 324,569 2,728
94300-030 94300-040 94300-050 94300-060 94300-070 94300-090 94300-100 94300-110 94300-120	Ond Mastin and Op Contracts - Honding & Coolings Contracts Old Mastin and Op Contracts - Show Removed Contracts Old Mastin and Op Contracts - Show Removed Contracts Old Mastin and Op Contracts - Live Annieste Contracts Old Mastin and Op Contracts - Live Transmost Outmarks Old Mastin and Op Contracts - Discrimated Contracts Old Mastin and Op Contracts - Discrimation Contracts Old Mastin and Op Contracts - Patrionistic Contracts Old Mastin and Op Contracts - Discrimated Contracts Old Mastin and Op Contracts - Routine Mastinessure Contracts Old Mastin and Op Contracts - Routine Mastinessure Contracts Old Mastin and Op Contracts - Mastinessure Contracts Old Mastin and Op Contracts - Mastinessure Contracts							32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678	32,226 6,400 764 650 634 2,400 44		58,099 526,012 26,544 113,823 34,626 17,693 202,042 228,914 324,569 2,704 188,974 3,225,443	1,324 1,473 3,285 3,497 2,332 349		1,324 1,473 3,285 3,497 2,332 - 349 - - - 24	527,485 29,829 136,320 36,958 17,693 202,391 228,914 324,569 2,728 188,974 3,299,554
94300-030 94300-040 94300-050 94300-060 94300-070 94300-080 94300-090 94300-100	On Maint and Op Contracts - Hearing & Cooling Couraces  Old Maint and Op Contracts - Soon Removed Commens  Old Maint and Op Contracts - Hearing & Cooling  Old Maint and Op Contracts - Hearing & Contract  Old Maint and Op Contracts - Hearing & Contract  Old Maint and Op Contracts - Links Transmond Contract  Old Maint and Op Contracts - Hearing Contract  Old Maint and Op Contracts - Hearing Contracts  Ord Maint and Op Contracts - Maintenance Contracts  Ord Maintenance and Operations Contracts  Ord Maintenance and Operations Contracts  Ord Maintenance and Operations Contracts							32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198	-	58,099 526,012 26,544 132,523 34,626 17,693 202,042 228,914 332,569 2,704 188,974 3,225,443 1,123,736	1,324 1,473 3,285 3,497 2,332 349 24 74,111 86,395 1,178,596		1,324 1,473 3,285 3,497 2,332 - 349 - - 24 - 74,111 86,395 1,178,596	527,485 29,829 136,320 36,938 17,693 202,391 228,914 324,569 2,728 188,974 3,294,554 5,084,838 2,302,332
94300-030 94300-040 94300-050 94300-060 94300-070 94300-090 94300-100 94300-120 94300	One Manie and Op Contracts - Hearing & Cooling Courases (Med Manie and Op Contracts - Soore Removal Contracts) (Old Manie and Op Contracts - Devaluer Manierance Contracts) (Old Manie and Op Contracts - Landscope & Grownsk Contracts) (Old Manie and Op Contracts - Unit Transmost Contracts) (Old Manie and Op Contracts - Unit Transmost Contracts) (Old Manie and Op Contracts - Planching Couracts) (Old Manie and Op Contracts - Planching Couracts) (Old Manie and Op Contracts - Industry Contracts) (Old Manie and Op Contracts - Routine Manierance Contracts) (Old Manie and Op Contracts - Routine Manierance Contracts) (Old Manie and Op Contracts - Monier Manierance Contracts) (Old Maniera and Op Contracts - Monier Manierance Contracts) (Old Maniera and Op Contracts - Monierance Manierance Contracts)		-	-		-		32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678	32,226 6,400 764 650 634 2,400 44	-	58,099 526,012 26,544 132,823 34,626 17,693 202,942 228,914 334,569 2,704 188,974 4,968,443	1,324 1,473 3,285 3,497 2,332 349 24 24 74,111 86,395		1,324 1,473 3,285 3,497 2,332 - 349 - - - 24 - - 74,111 86,395	527,485 29,829 136,320 36,958 17,693 202,391 228,914 324,569 2,728 188,974 3,299,54
94300-030 94300-050 94300-050 94300-070 94300-070 94300-070 94300-100 94300-110 94300-120 94300 94300	Ost Maint and Op Contracts - Henting & Cooling Courass (MM Maint and Op Contracts - Sover Removal Contracts) Old Maint and Op Contracts - Devotor Maintenance Contracts Old Maint and Op Contracts - Environ Maintenance Contracts Old Maint and Op Contracts - Unit Transcrated Contracts Old Maint and Op Contracts - Unit Transcrated Contracts Old Maint and Op Contracts - Plansfrage Contracts Old Maint and Op Contracts - Plansfrage Contracts Old Maint and Op Contracts - Restrict Contracts Old Maint and Op Contracts - Restrict Maintenance Contracts Old Maint and Op Contracts - Restrict Maintenance Contracts Old Maint and Op Contracts - Maintenance Contracts Ord Maintenance Op Contracts - Montre Maintenance Contracts Teal Maintenance and Opperations Contracts Teal Maintenance Teal Maintenance Teal Maintenance Protective services - short		-	-			-	32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198	-	58,099 526,012 26,544 132,823 34,626 17,693 202,042 228,914 334,569 2,704 188,974 5,225,443 4,968,443 1,123,765 1,123,	1,324 1,473 3,285 3,497 2,332 349 24 74,111 86,395 1,178,596		1,324 1,473 3,285 3,497 2,332 - 349 - - 24 - 74,111 86,395 1,178,596	527,485 29,829 136,320 36,958 17,693 202,391 228,914 324,569 2,728 188,974 3,299,554 5,064,838 2,302,332
94300-030 94300-040 94300-050 94300-050 94300-060 94300-080 94300-100 94300-100 94300-110 94300-110 94300-110 94300-110 94300-110 94300-90 94300-90 94300-90 94300-90 94300-90 94300-90 94300-90 94300-90 94300-90 94300-90	On Maint and Op Contracts - Henring & Cooling Contracts Off Maint and Op Contracts - Soon Removed Contracts Off Maint and Op Contracts - General Maintenance Contracts Off Maint and Op Contracts - Line Angele & Green Active On Maint and Op Contracts - Line Transcrance Contracts Ond Maint and Op Contracts - Line Transcrance Contracts Off Maint and Op Contracts - Planshing Contracts Off Maint and Op Contracts - Planshing Contracts Op Maint and Op Contracts - Planshing Contracts Op Maint and Op Contracts - Planshing Contracts Op Maint and Op Contracts - Resolution Contracts Op Maint and Op Contracts - Resolution Maintenance Contracts Op Maintenance and Op Contracts - Maintenance Contracts Op Maintenance Active - Maintenance Contracts Op Maintenance Active - Maintenance Contracts Traid Maintenance Traid Maintenance Protective arrives - Lobor		-			-		32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198	-	58,099 526,012 26,544 132,523 34,626 17,693 202,042 228,914 332,569 2,704 188,974 3,225,443 1,123,736	1,324 1,473 3,285 3,497 2,332 349 24 74,111 86,395 1,178,596		1,324 1,473 3,285 3,497 2,332 - 349 - - 24 - 74,111 86,395 1,178,596	527,485 29,829 136,320 36,938 17,693 202,391 228,914 324,569 2,728 188,974 3,294,554 5,084,838 2,302,332
94300-030 94300-040 94300-050 94300-050 94300-070 94300-080 94300-090 94300-090 94300-110 94300-120 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190 94300-190	Ost Maint and Op Contracts - Hending & Cooling Contracts Old Maint and Op Contracts - Steve Removed Contracts Old Maint and Op Contracts - Eleventer Maintenance Contracts Old Maint and Op Contracts - Eleventer Maintenance Contracts Old Maint and Op Contracts - Line Traversor Contracts Old Maint and Op Contracts - Floribeig Contracts Old Maint and Op Contracts - Floribeig Contracts Old Maint and Op Contracts - Floribeig Contracts Old Maint and Op Contracts - Destroyersor Old Maint and Op Contracts - Amenical Contracts Old Maint and Op Contracts - Amenical Contracts Ordhary Maintenance and Opperations Contracts Tordhard Maintenance and Opperations Contracts Tordhard Maintenance Contracts Tordhard Maintenance Forther Maintenance Protective arrivales - Labor Protective arrivales - Labor Protective arrivales - Labor					-		32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198		58,099 526,012 26,544 132,823 34,626 17,693 202,042 228,914 334,569 2,704 188,974 5,225,443 4,968,443 1,123,765 1,123,	1,324 1,473 3,285 3,497 2,332 349 24 74,111 86,395 1,178,596	-	1,324 1,473 3,285 3,497 2,332 - 349 - - 24 - 74,111 86,395 1,178,596	527,485 29,829 136,320 36,958 17,693 202,391 228,914 324,569 2,728 188,974 3,299,554 5,064,838 2,302,332
94300-030 94300-040 94300-050 94300-050 94300-070 94300-080 94300-090 94300-100 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120 94300-120	Ost Maint and Op Contracts - Henring & Cooling Couraces  Ost Maint and Op Contracts - Soon Removed Commens  Ost Maint and Op Contracts - Herring & Cooling Couraces  Ost Maint and Op Contracts - Lines A Maintenance Contracts  Ost Maint and Op Contracts - Lines I Franciscus Contracts  Ost Maint and Op Contracts - Lines I Franciscus Contracts  Ost Maint and Op Contracts - Patholing Contracts  Ost Maint and Op Contracts - Resolvent Maintenance Contracts  Ord Maint and Op Contracts - Maintenance Contracts  Ord Maint and Op Contracts - Maintenance Contracts  Ord Maint and Op Contracts - Maintenance  Teal Maintenance and Operations Contracts  Total Maintenance  Protective arrivase - other contract contracts  Protective arrivase - other contract contract contract contracts  Protective arrivase - other contract contra					-		32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198		58,099 526,012 26,544 132,823 34,626 17,693 202,042 228,914 334,569 2,704 188,974 5,225,443 4,968,443 1,123,765 1,123,	1,324 1,473 3,285 3,497 2,332 349 24 74,111 86,395 1,178,596		1,324 1,473 3,285 3,497 2,332 - 349 - - 24 - 74,111 86,395 1,178,596	527,485 29,829 136,320 36,958 17,693 202,391 228,914 324,569 2,728 188,974 3,299,554 5,064,838 2,302,332
94306-030 94300-040 94300-050 94300-050 94300-070 94300-070 94300-070 94300-100 94300-100 94300-120	Ost Maint and Oy Contracts - Honoling & Cooling Contracts Ost Maint and Oy Contracts - Soon Removed Contracts Ost Maint and Oy Contracts - Book Removed Contracts Ost Maint and Oy Contracts - Limberge & Grounds Contracts Ost Maint and Oy Contracts - Limberge & Grounds Contracts Ost Maint and Oy Contracts - Dear Transmissed Contracts Ost Maint and Oy Contracts - Dear Contracts Ost Maint and Oy Contracts - Penhaling Contracts Ost Maint and Oy Contracts - Penhaling Contracts Ost Maint and Oy Contracts - Dear Contracts Ost Maint and Oy Contracts - Individual Contracts Ost Maint and Oy Contracts - Individual Contracts Ost Maint and Oy Contracts - Dear Contracts Testal Maintenance and Oyer affinise Contracts Testal Maintenance Testal Maintenance Testal Maintenance Planticine contracts - and contract costs Maintenance - And Contracts Maintenance - Maintenance					-		32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198		56,099 \$26,612 55,544 112,823 146,625 17,093 200,94C 229,944 132,549 138,974 132,540 1,122,736 1,1	1,334 1,473 3,285 3,497 2,332 349 24 24 24,111 86,395 3,922,768	-	1,334 1,473 3,385 3,497 2,332 - - - - 24 - - 24 - - - 24,131 86,298 1,178,996 3,992,788	527,483 29,529 119,230 36,958 17,609 20,399 22,914 22,914 32,769 22,769 22,769 24,769 26,769
94300-030 94300-040 94300-050 94300-050 94300-050 94300-070 94300-070 94300-070 94300-100 94300-120 94300-	Ost Maint and Op Contracts - Henring & Cooling Couraces  Ost Maint and Op Contracts - Soon Removed Commens  Ost Maint and Op Contracts - Herring & Cooling Couraces  Ost Maint and Op Contracts - Lines A Maintenance Contracts  Ost Maint and Op Contracts - Lines I Franciscus Contracts  Ost Maint and Op Contracts - Lines I Franciscus Contracts  Ost Maint and Op Contracts - Patholing Contracts  Ost Maint and Op Contracts - Resolvent Maintenance Contracts  Ord Maint and Op Contracts - Maintenance Contracts  Ord Maint and Op Contracts - Maintenance Contracts  Ord Maint and Op Contracts - Maintenance  Teal Maintenance and Operations Contracts  Total Maintenance  Protective arrivase - other contract contracts  Protective arrivase - other contract contract contract contracts  Protective arrivase - other contract contra					-		32,226 6,400 - 764 650 - 634 2,400 44 - 402 8,678 \$51,98	32,226 6,400 764 650 634 2,400 44 402 8,678 52,198		\$5,099 \$5,612 \$5,544 132,823 34,626 17,993 202,942 228,914 325,549 2,764 188,974 3,122,441 4,966,441 1,122,736 10,125,952 2,385,911	1,334 1,473 1,285 3,497 2,332 349 349 24 4,311 86,395 1,176,596 3,922,768		1,324 1,473 3,285 3,497 2,332 - 349 - - 24 - 74,111 86,395 1,178,596	527,485 29,829 136,329 36,938 17,693 202,391 228,914 324,569 324,569 2,728 188,974 3,209,524 5,054,338 2,302,332 14,048,669
94300-030 94300-040 94300-040 94300-050 94300-050 94300-070 94300-070 94300-070 94300-100 94300-100 94300-120	Ost Maint and Oy Contracts - Hending & Cooling Contracts Old Maint and Oy Contracts - Steventer Maintenance Contracts Old Maint and Oy Contracts - Reventer Maintenance Contracts Old Maint and Oy Contracts - Reventer Maintenance Contracts Old Maint and Oy Contracts - District Contracts Old Maint and Oy Contracts - District Contracts Old Maint and Oy Contracts - Planshing Contracts Old Maint and Oy Contracts - Planshing Contracts Old Maint and Oy Contracts - Planshing Contracts Old Maint and Oy Contracts - District Maintenance Contracts Old Maint and Oy Contracts - District Maintenance Contracts Old Maint and Oy Contracts - Andre Contracts Old Maint and Oy Contracts - Andre Contracts Old Maint and Oy Contracts - Revented Maintenance Contracts Ordinary Maintenance and Operations Contracts Fundamental Contracts - District Contracts Fundamental C					-		32,226 6,400 0	32,226 6,490 764 659 61 634 2,490 44 42 2,899 52,198 52,542	-	\$6,009 \$5,012 \$5,544 132,823 11,603 12,004 12,004 12,004 188,974 1,323,500 2,704 188,974 1,323,500 2,704 1,004 1,	1,334 1,473 3,285 3,497 2,332 349 24 24 24,111 86,395 3,922,768		1,334 1,473 3,385 3,497 2,332	527.481 527.482 104.232 104.232 104.233 10.6938 11.0900 202.391 22.594 12.5590 12.5790 13.5790 14.084.4338 2.002.332 14.084.4338 2.002.332 2.002.332 14.084.4338 2.002.332 14.084.4338 2.002.332 2.0
94300-030 94300-040 94300-060 94300-060 94300-060 94300-070 94300-070 94300-100 94300-100 94300-120	Ost Maint and Op Contracts - Honoring & Cooling Contracts Ost Maint and Op Contracts - Soon Removed Contracts Ost Maint and Op Contracts - General Maintenance Contracts Ost Maint and Op Contracts - Line Anguer & General Contracts Ost Maint and Op Contracts - Line Transmissed Contracts Ost Maint and Op Contracts - Line Transmissed Contracts Ost Maint and Op Contracts - Line Transmissed Contracts Ost Maint and Op Contracts - Pathology Contracts Ost Maint and Op Contracts - Pathology Contracts Ost Maint and Op Contracts - Pathology Contracts Ost Maint and Op Contracts - January Contracts Ord Maint and Op Contracts - January Contracts Ord Maint and Op Contracts - Maintenance Contracts Ord Maintenance And Opperations - Contracts Ord Maintenance And Opperations - Contracts Total Maintenance Teal Maintenance  Protective curvices - Line Protective curvices - Line Protective curvices - Contract Contracts Teal Maintenance Teal Maintenance Teal Maintenance Teal Maintenance Teal Maintenance -					-		32,226 6,400 764 659 634 44 42 402 52,400 53,678 53,542	32,226 6,490 764 659 634 44,2490 442 52,198 52,148 52,543		56,099 53,612 26,544 112,243 146,255 17,699 200,642 22,941 122,549 1125,740 1,227,443 1,227,746	1,334 1,473 1,265 1,497 2,332 2,332 349 349 341 34,111 8,0,98 1,178,996 3,922,798		1,324 1,473 3,328 3,397 2,332 3,497 3,409 1,74 3,411 3,411 3,411 3,512,508	527.885 204239 104239 36.988 11,998 12,999 202,991 202,991 12245,941 124,549 12773 1897,975 1897,975 1290,554 124,549 12,362,362 144,844,669 12,382,961 144,844,669 12,382,961 144,844,669 12,382,961 144,844,669 12,382,961 144,844,669 12,382,961 144,844,669 12,382,961 144,844,669 12,382,961 12,382,962 12,382 12,382 12,382 12,382 12,382 12,382 12,382 12,382 12,382

	Bully Hambar Laure Statement														
Line Item No.	Public Housing Income Statement  Description	AMP 994	Operating Fund Program	Capital Fund Program	AMP 995	Operating Fund Program	Capital Fund Program	AMP Other	Operating Fund Program	Capital Fund Program	TOTAL AMPs	COCC Operations	COCC Capital Fund	TOTAL COCC	TOTAL
96200	Other general expenses	44,706	44,706		-						4,250,459				4,250,459
96210	Compensated absences				-			-			608,605 33,247	1,813,900		1,813,900	2,422,505 33,247
96300	Payments in lieu of taxes  Bad debt - tenant rents							-			252.264				33,247 252.264
96400 96500	Bad debt - mortgages							-			2,2,204			-	
96600	Bad debt - other				-			-							-
96800	Severance expense				-			-			-				-
96000	Total Other General Expenses	44,706	44,706	-	-	-	-	-	-	-	5,144,575	1,813,900	-	1,813,900	6,958,475
	Interest of Mortgage (or Bonds) Payable					l			I						
96710 96720	Interest of stongage (of Bones) Payanne Interest on Notes Payable (Short and Long Term)										1.188.200				1.188.200
96720	Amortization of Bond Issue Costs				-			-							-
96700	Interest expense and Amortization cost			٠			٠		-		1,188,200		-		1,188,200
					r	r			,						
96900	Total Operating Expenses	99,148	99,148	-	670,363	670,363	-	229,881	188,463	41,418	43,987,967	16,214,536	-	16,214,536	60,202,503
97000	Excess Revenue Over Operating Expenses	(99,148)	(99,148)		(669.365)	(669,365)		(47,634)	(6,216)	(41,418)	(35,536,523)	743,709		743,709	(34,792,814)
9/000	Etter tertain Orti Optiming Expense	(77).30)	(,)		(	(00)		(11,121)	(4,213)	(11,110)	(41,123,122)				(0.1,1-4,11)
97100	Extraordinary maintenance				2,166,150	2,166,150					2,837,646	14,429		14,429	2,852,075
97200	Casualty losses- Non-capitalized							-			27,547			-	27,547
97300	Housing assistance payments	-			-			14.269	14.269	-	10.182.469			195.499	10.377.968
97400	Depreciation expense Fraud losses							14,269	14,269		10,182,469	195,499		195,499	10,377,968
97500 97800	Praud tosses Dwelling units rent expense	-						-							
90000	Total Expenses	99,148	99,148		2,836,513	2,836,513		244,150	202,732	41,418	57,035,629	16,424,464	-	16,424,464	73,460,093
									•						
10010	Operating transfer in	3,852,015	3,852,015		7,112,214	7,112,214		224,432	183,014	41,418	61,359,888	446,678		446,678	61,806,566
10020	Operating transfer out				-			(3,901,044)	(3,901,044)		(7,093,799)	(540)		(540)	(7,094,339)
10030	Operating transfers from / to primary government  Operating transfers from / to component unit	(2,445,827)	(2,445,827)		(4.164.973)	(4.164.973)		-		-	(7,028,269)				(7,028,269)
10040	Extraordinary items, net gain/loss	(2,440,021)	(2,440,021)		(4,104,773)	(4,104,713)		-			(7,020,207)			-	(7,020,207)
10070	Special items, net gain/loss				-			-							-
10091	Inter AMP Excess Cash Transfer In				-			-							-
10092	Inter AMP Excess Cash Transfer Out				-			-						-	
10093	Transfers from Program to AMP Transfers from AMP to Program				-			-			-				
10094	Total other financing sources (uses)	1,406,188	1,496,188		2,947,241	2.947.241		(3,676,612)	(3,718,030)	41,418	47.237.820	446,138	-	446,138	47,683,958
10100		, ,	1,,			2,11,211		(0,0.1,012)	(4,11,111)		,	1.1,110		1.1,000	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	1,307,040	1,307,040	-	111,726	111,726	-	(3,738,515)	(3,738,515)	-	(1,346,365)	979,919	-	979,919	(366,446)
									I						
11020	Required Annual Debt Principal Payments	-	-		-	-					1,407,743		-	-	1,407,743
11030	Beginning equity				· .			4,269,265	4,269,448	(183)	88,369,473	2,300,222		2,300,222	90,669,695
11030	no-graning capacy							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,201,110	(100)			-	2,7 03,000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
11040-010	Prior period adjustments and correction of errors - Editable				-			-							-
11040-020	Prior period adjustments and correction of errors - Editable	-			-			-			-			-	
11040-030	Prior period adjustments and correction of errors - Editable				-	-		-				-	-	-	-
11040-040 11040-050	Prior period adjustments and correction of errors - Editable  Prior period adjustments and correction of errors - Editable	-			-						-			-	-
11040-050	Prior period adjustments and correction of errors - Editable  Prior period adjustments and correction of errors - Editable										-			-	-
11040-070	Equity Transfers	127,064	127,064		136,906	136,906		1,751,176	1,750,993	183	3,148,815	-		-	3,148,815
11040-080	Equity Transfers													-	
11040-090	Equity Transfers				-							-		-	-
11040-100 11040-110	Equity Transfers  Equity Transfers	•			-						-			-	-
11040-110	Prior period adjustments, equity transfers, and correction of errors	127,064	127,064	-	136,906	136,906	-	1,751,176	1,750,993	183	3,148,815	-	- 1	-	3,148,815
11040	** ***** ** *** *** *** *** *** *** **	30.7*													
11190	Unit Months Available	243	243		-						52,673			-	52,673
11210	Unit Months Leased	68	68		-			-			48,191			-	48,191
	Excess Cash	16,525	16,525		111,727	111,727		84,270	84,270	1	6,391,156		1	1	6,391,156
11270	Authority Called	10,323	10,325		111,727	111,727		64,2/0	84,270		0,371,136		1		0,371,136
11610	Land Purchases										1,014,272			-	1,014,272
11620	Building Purchases				-						5,251,582			-	5,251,582
11630	Furniture & Equipment-Dwelling Purchases				-			-			-			-	
11640	Furniture & Equipment-Administrative Purchases				-			-			723,583	-		-	723,583
11650	Leasehold Improvements Purchases				-			-			-			-	
11660 13510	Infrastructure Purchases  CFFP Debt Service Payments							-							
13510	Replacement Housing Factor Funds	-			-									-	-

### HOUSING AUTHORITY OF THE CITY OF PITTSBURGH

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Project Title	Federal CFDA Number	Expenditures		
U.S. Department of Housing and Urban Development				
MROP	14.850 (b)	\$ 92,184		
Moving to Work Demonstration Program	14.881	96,796,818		
ARRA - Public Housing Capital Fund Stimulus (Formula)	14.885	3,999,386		
Resident Opportunity and Supportive Services - Homeownership and Family	14.870	27,657		
Section 8 Housing Choice Vouchers	14.871	1,286,032		
Section 8 New Construction and Substantial Rehabilitation	14.182	205,413	_	
Total Expenditures of Federal Awards		\$ 102,407,490	_	

## HOUSING AUTHORITY OF THE CITY OF PITTSBURGH

#### NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2011

#### 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards for the year ended December 31, 2011 includes the federal grant activity of the Housing Authority of the City of Pittsburgh and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

# **Housing Authority of the City of Pittsburgh**

Independent Auditor's Reports in Accordance with OMB Circular A-133

Year Ended December 31, 2011



#### Pittsburgh

503 Martindale Street Suite 600 Pittsburgh, PA 15212 Main 412.471.5500

Fax 412.471.5508

#### Harrisburg

3003 North Front Street Suite 101 Harrisburg, PA 17110 Main 717.232.1230

Fax 717.232.8230

#### Butler

112 Hollywood Drive Suite 204 Butler, PA 16001 Main 724.285.6800 Fax 724.285.6875

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Board of Commissioners Housing Authority of the City of Pittsburgh

We have audited the accompanying basic financial statements of the business-type activity of the Housing Authority of the City of Pittsburgh (Authority) as of and for the year ended December 31, 2011, and have issued our report thereon dated July 24, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Authority in a separate letter dated July 24, 2012.

Board of Commissioners Housing Authority of the City of Pittsburgh Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

\* \* \* \* \* \* \* \* \* \*

This report is intended solely for the information and use of the Authority's Board of Commissioners, management, others within the Authority, and the U.S. Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania July 24, 2012



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## Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

Board of Commissioners Housing Authority of the City of Pittsburgh

#### Compliance

We have audited the Housing Authority of the City of Pittsburgh's (Authority) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Authority's compliance with those requirements.

As described in item 2011-1 in the accompanying schedule of findings and questioned costs, the Authority did not comply with requirements regarding reporting to the PIH Information Center (PIC) that are applicable to its Moving to Work Demonstration Program. Compliance with such requirements is necessary, in our opinion, for the Authority to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2011.

#### Internal Control over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance,

Board of Commissioners
Housing Authority of the City of Pittsburgh
Independent Auditor's Report on Compliance with Requirements that
Could Have a Direct and Effect on Each Major Program

but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-1 to be a material weakness.

The Authority's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Authority's response and, accordingly, we express no opinion on it.

\* \* \* \* \* \* \* \* \* \*

This report is intended solely for the information and use of the Authority's Board of Commissioners, management, others within the Authority, and the U.S. Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania July 24, 2012

### **HOUSING AUTHORITY OF THE CITY OF PITTSBURGH**

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

#### FOR THE YEAR ENDED DECEMBER 31, 2011

I. S	umi	mary of Audit Results
	1.	Type of auditor's report issued: Unqualified
	2.	Internal control over financial reporting:
		Material weakness(es) identified? ☐ yes ☒ no Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported
	3.	Noncompliance material to financial statements noted? ☐ yes ☒ no
	4.	Internal control over major programs:
		Material weakness(es) identified? ⊠ yes ☐ no Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported
	5.	Type of auditor's report issued on compliance for major programs: Qualified for 14.881 Moving to Work Demonstration Program; unqualified for 14.885 ARRA - Public Housing Capital Fund Stimulus (Formula)
	6.	Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ⊠ yes ☐ no
	7.	Major Programs:
		CFDA Number(s)Name of Federal Program or Cluster14.881Moving to Work Demonstration Program14.885ARRA - Public Housing Capital Fund Stimulus (Formula)
	8.	Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
	9.	Auditee qualified as low-risk auditee? ☐ yes ☒ no
II.		ndings related to the financial statements which are required to be reported in accordance with AGAS.

No matters were reported.

### HOUSING AUTHORITY OF THE CITY OF PITTSBURGH

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### FOR THE YEAR ENDED DECEMBER 31, 2011 (continued)

III. Findings and questioned costs for federal awards.

FINDING: 2011-1 - PIC Reporting

<u>Federal Agency:</u> Department of Housing and Urban Development (HUD)

Program: Moving to Work Demonstration Program CFDA #14.881

<u>Condition</u>: During our review of 60 Form 50058 submissions to the PIH Information Center (PIC), we noted four submissions that were not completed within the required 60 days.

<u>Criteria:</u> PIH Notice PIC-2010-25, states that HUD Form 50058's should be submitted into the Public and Indian Housing Information Center (PIC) no later than 60 calendar days from the effective date of any action recorded on the Form 50058. As such, all submissions of the Form 50058 by the Authority are to be completed within this time frame.

<u>Cause</u>: Although procedures were in place to ensure timely initial submission of the Form 50058 to PIC, and there was evidence of significant efforts put forth by management of the Authority to ensure timely submission, the procedures in place did not allow for timely follow up on those submissions that were not successfully uploaded to PIC.

<u>Effect:</u> The Authority had four Form 50058's that were not submitted to HUD through the PIC system on a timely basis.

<u>Recommendation:</u> We recommend that the Authority implement additional procedures to ensure those Form 50058's submitted are all received and accepted by PIC, and to the extent they are not, that action be taken to resolve any issues, and that this action be documented.

**Questioned Costs**: None

<u>Views of Responsible Official and Planned Corrective Action:</u> The Authority accepts the audit finding pertaining to PIC submissions. See separately issued corrective action plan for the Authority's detailed response to this finding.

## HOUSING AUTHORITY OF THE CITY OF PITTSBURGH

#### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2011

#### Finding 2010-1: - PIC Reporting

Department of Housing and Urban Development (HUD) CFDA# - 14.881

*Condition*: During our review of 60 Form 50058 submissions to the PIH Information Center (PIC), we noted five submissions that were not completed within the required 60 days.

Status: Current year review indicates that the Form 50058 submissions still continues to require attention. See finding 2011-1.