Allegheny County Housing Authority

Single Audit

September 30, 2012

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

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Independent Auditor's Report

Board of Directors Allegheny County Housing Authority

We have audited the accompanying financial statements of the business-type activities of the Allegheny County Housing Authority (Authority), as of and for the years ended September 30, 2012 and 2011, which collectively 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 financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2012 and 2011, and the changes in financial position, and cash flows thereof 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 June 17, 2013, 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 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 x 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 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 Directors Allegheny County Housing Authority Independent Auditor's Report Page Two

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's financial statements as a whole. The financial data schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by 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 as a whole.

Maher Duessel

Pittsburgh, Pennsylvania June 17, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR ALLEGHENY COUNTY HOUSING AUTHORITY

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, Allegheny County Housing Authority (the Authority) is providing this Management's Discussion and Analysis (MD&A) report. This MD&A should be considered in conjunction with the Authority-Wide Financial Statements and with the Authority's Financial Data Schedule (FDS) for the fiscal year ending September 30, 2012. The Authority's MD&A is designed to:

- 1. Assist the reader in focusing on significant financial issues,
- 2. Provide an overview of the Authority's financial activity,
- 3. Identify changes in the Authority's financial position and discuss its ability to address the next and subsequent year challenges, and
- 4. Identify issues or concerns.

The MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts. The Authority consists of a standalone Enterprise Fund. Under GAAP, Enterprise Funds utilize the full accrual basis of accounting and are similar to accounting utilized by the private sector. Within the Enterprise Fund, the Authority maintains many distinct programs.

SINGLE AUDIT HIGHLIGHTS

The Authority is subject to a Single Audit under OMB Circular A-133. A summary of the auditor's results can be found on page 62. There were no findings noted for the year ended September 30, 2012.

FINANCIAL HIGHLIGHTS

- During 2012, the Enterprise Fund's total assets decreased by \$5.4 million (or 3.0%). Total assets were \$206.8 million and \$212.2 million for 2012 and 2011, respectively. The \$5.4 million decrease is comprised of three factors, changes in current assets, changes in capital assets and changes in other assets. Capital assets decreased by \$1.7 million. Other assets decreased \$0.7 million. Current assets decreased \$3.0 million. The net decrease in capital assets is due to the normal depreciation of \$8.3 million which was offset by the addition of Forest Glen and Pine Ridge. Current assets decreased due to a decline in cash equivalents and investments of \$5.3 million, which was offset by an increase in accounts receivables of \$2.3 million.
- The Enterprise Fund had a decrease in net assets of \$4.0 million (or 2.0%). Total net assets were \$188.2 and \$192.2 million for 2012 and 2011, respectively. Unrestricted net assets decreased by \$1.7 million while restricted net assets decreased \$1.4 million, and capital net assets net of related debt decreased by \$1.1 million. The change in unrestricted net assets represents the need to use unrestricted reserves to fund expenses in 2012. The decrease in capital net assets net of related debt is again, related to the normal depreciation of \$8.3 million which was offset by the addition of Forest Glen and Pine Ridge. The decline in restricted net assets can be contributed mainly to HUD's use of these funds to fund Housing Assistance Payments.
- The Enterprise Fund's total revenues decreased by \$12.6 million (or 16%) from \$76.7 million in fiscal year 2011 to \$64.1 million in fiscal year 2012. The \$12.6 million decrease is related to the following main factors. Operating subsidy declined by \$2.4 million. Partnership contributions fell \$8.4 million due to Fraser coming back online. The completion of the American Recovery and Reinvestment Act (ARRA) contributed \$4.2 million to the overall decline of \$4.6 million in Capital Funding. Tenant revenue increased by \$0.6 million and other revenue increased by \$2.2 million.
- The Enterprise Fund's total operating expenses decreased by \$1.4 million (or 2.0%). Total operating expenses were \$59.3 million and \$60.7 million for 2012 and 2011, respectively. Decreases in operating expenses occurred mainly in administrative expenses of \$1.2 million.
- The Enterprise Fund's total non-operating expenses changed by \$0.2 million (or 2.0%). Total non-operating expenses were (\$8.8) million and (\$9.0) million for 2012 and 2011, respectively. The "loss on disposal of capital assets" shows an increase of \$0.1 million in income. Interest expense declined by \$0.1 million.
- The Enterprise Fund's total capital contributions decreased \$13.1 million (or 85.0%) in 2012 as compared to 2011. Total capital contributions were \$2.4 million and \$15.5 million for 2012 and 2011, respectively. HUD capital grants decreased by \$4.6 million. Partnership contributions decreased \$8.4 million.

USING THIS ANNUAL REPORT

The following graphic outlines the format of the Annual Report:

MD&A

~ Management's Discussion and Analysis ~

Basic Financial Statements

~ Authority-Wide Financial Statements – pps 1-6 ~ Notes to Financial Statements – pps 7-37

Authority-Wide Financial Statements

The Authority-Wide Financial Statements include the <u>Statements of Net Assets</u>, which are similar to a Balance Sheet. The Statements of Net Assets report all financial and capital resources for the Authority. These statements are presented in the format where assets equal liabilities plus net assets. Assets and liabilities are presented in order of liquidity and are classified as "current" (convertible into cash within one year) and "noncurrent."

Net assets are reported in three broad categories:

<u>Invested in Capital Assets</u>, Net of Related Debt: This component of net assets consists of all capital assets, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

<u>Restricted Net Assets</u>: This component of net assets consists of restricted assets, whose use is constrained by the terms and conditions of agreements entered into by the Authority. The largest portion of the Authority's restricted net assets relate to its mixed finance development transactions and debt agreements, and also for use in the Housing Choice Voucher Program.

<u>Unrestricted Net Assets</u>: Consists of net assets that do not meet the definition of "Net Assets Invested in Capital Assets, Net of Related Debt" or "Restricted Net Assets," and represents the net available liquid assets, net of liabilities for the Authority.

The Authority-Wide Financial Statements also include the <u>Statements of Revenues</u>, <u>Expenses</u>, and <u>Changes in Net Assets</u> (similar to an income statement). These statements include operating revenues (such as rental income and government grants), operating expenses (such as housing assistance payments, administrative, utilities, and maintenance), and non-operating revenue and expenses (such as capital grant revenue, depreciation, and interest expense).

The focus of the Statements of Revenues, Expenses, and Changes in Net Assets is the "change in net assets," which is similar to net income or loss.

Finally, the <u>Statements of Cash Flows</u> are included, which disclose net cash provided by or used in operating activities, non-capital and related financing activities, capital and related financing activities, and investing activities.

Allegheny County Housing Authority's Programs

Low Income Public Housing - Under the Low Income Public Housing Program, the Authority rents apartments that it owns to low-income households. The Conventional 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 PHA to provide the housing at a rent that is based upon 30% of household income. All Capital Program activity (except for ARRA Capital Funding) is required to be reported within the Low-Income Public Housing Program on the Financial Data Schedule.

<u>Capital Fund Program</u> - Under the Capital Fund Program, the Authority receives funding to rehabilitate and repair existing housing stock and to develop new housing. The Capital Fund Program operates under annual grants from HUD. These grants are formula based and not competitive awards. The Capital Fund Program is the primary funding source for physical and management improvements to the Authority's properties. All Capital Fund Program activity (except for ARRA Capital Funding) is required to be reported within the Low-Income Public Housing Program on the Financial Data Schedule.

<u>Capital Fund Program - ARRA</u> – Represents the American Recovery and Relief Act more commonly know as "stimulus funding." The Authority was awarded \$7.7 million under the formula grant and also received competitive funding in the amount of \$5.8 million comprised of three separate and distinct grants.

Housing Choice Voucher Program - Under the Housing Choice Voucher Program, the Authority administers contracts with independent landlords that own the 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 participants' rent at 30% of household income.

<u>Supportive Housing for Persons with Disabilities Program</u> - Under the Supportive Housing for Persons with Disabilities Program, the Authority administers contracts to provide supportive housing for persons with disabilities with independent landlords.

<u>KDHAP</u> - Represents Katrina Disaster Housing Assistance Program, which is HUD funds used to provide temporary rental assistance to families displaced as a result of Hurricane Katrina.

<u>VASH</u> - Represents Veterans Affairs Supportive Housing funding, which combines HUD Housing Choice Voucher rental assistance for homeless veterans with case management and clinical services provided by the Veterans Affairs at its medical centers and in the community.

<u>DHAP</u> - Represents Disaster Housing Assistance Program, which is HUD funds used to provide temporary rental assistance to families displaced as a result of natural disasters.

<u>Section 8 Moderate Rehabilitation Program</u> - A program of housing assistance payments administered by the Authority under the Section 8 Program.

<u>CDBG</u> and <u>HOME Programs</u> - Represents Community Development Block Grants and HOME Grants, which are HUD funds passed through the Allegheny County Department of Economic Development.

<u>Resident Opportunities and Supportive Services (ROSS)</u> - A grant program awarded by HUD to foster resident business opportunities and supportive services.

<u>Homelessness Prevention and Rapid Re-Housing Program (HPRP)</u>: A grant program awarded by HUD to provide assistance to homeless individuals and families.

Other Federal and State and Local Programs: Represents other grant programs not included above, that vary from year to year in amount and nature.

<u>Business Activities</u> - The Business Activities include a myriad of partnerships created with outside investors designed to take advantage of tax credit regulations. These partnerships allowed the Authority to undertake major rehabilitation and total rebuilding projects, that otherwise would not have been possible, due to limited government funding.

AUTHORITY-WIDE FINANCIAL STATEMENTS

Statements of Net Assets

The following table reflects the Statement of Net Assets compared to the prior year.

TABLE 1
STATEMENTS OF NET ASSETS

	(in	2012 (in millions of dollars)		2011 millions dollars)
Current Assets Capital Assets Other Assets	\$	27.8 161.4 17.6	\$	30.8 163.1 18.3
Total Assets	\$	206.8	\$	212.2
Current Liabilities Noncurrent Liabilities	\$	5.8 12.8	\$	6.3 13.6
Total Liabilities	\$	18.6	\$	19.9
Net Assets: Invested in Capital Assets, Net of Related Debt Restricted Unrestricted	\$	148.5 26.3 13.4	\$	149.6 27.7 14.9
Total Net Assets	\$	188.2	\$	192.2

For more detailed information see pages 1 and 2 for the Statements of Net Assets.

Major Factors Affecting the Statements of Net Assets

Current assets decreased \$3.0 million in fiscal year 2012. Cash and investments decreased by \$5.3 million. Accounts and notes receivable increased by \$2.3 million. Prepaid assets and inventory remained static.

Capital assets decreased \$1.7 million due to the normal depreciation of \$8.3 million which was offset by the addition of Forest Glen and Pine Ridge. Buildings rose by \$14.6 million due to Forest Green and Pine Ridge coming on-line and the completion of various construction in progress amounts funded through ARRA. Construction in progress,

which decreased \$10.3 million, for the same reasons. Accumulated depreciation rose \$6.1 million.

Total liabilities decreased \$1.3 million. Total current liabilities dropped \$0.5 million and total non-current liabilities decline \$0.8 million. The most significant activity affecting liabilities was the decline in principle on the Authority's outstanding notes.

Table 2 presents details on the change in unrestricted net assets.

TABLE 2
CHANGE IN UNRESTRICTED NET ASSETS

	Millions of Dollars			Millions of Dollars	
Unrestricted Net Assets as of September 30, 2011			\$	14.9	
Operating Revenue	\$	2.4			
Non-Operating Revenue (Expenses)		(8.8)			
Capital Contributions		2.4			
Net Decrease in Net Assets				(4.0)	
Other Changes in Net Assets					
Change in Capital Net Assets (net of related debt)		1.1			
Change in Restricted Net Assets		1.4			
				2.5	
Unrestricted Net Assets as of September 30, 2012			\$	13.4	

This table demonstrates that the change in net assets of \$4.0 million was utilized as follows: the Authority decreased its capital assets (net of related debt) \$1.1 million, its restricted net assets decreased by \$1.4 million, and decreased unrestricted net assets by \$1.5 million.

TABLE 3
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

The following schedule compares the revenues and expenses for the current and previous fiscal year:

	2	012	2011	
	(in n	(in millions		nillions
	of d	lollars)	of dollars)	
Revenues:				
Resident revenue - rents and other	\$	9.2	\$	8.6
Operating subsidies and grant		46.7		49.1
Capital grants		2.4		7.0
Investment income		0.1		0.1
Partnership contributions		-		8.4
Other revenue		5.7		3.5
Total revenues		64.1		76.7
Expenses:				
Administrative		11.8		13.0
Tenant services		0.6		0.4
Utilities		4.6		4.5
Maintenance		9.2		8.7
Protective services		0.9		0.9
Insurance		1.2		1.1
General		1.9		2.4
Housing assistance payments		29.2		29.7
Depreciation and amortization		8.3		8.3
Interest expense		0.5		0.7
Total expenses		68.2		69.7
Net increase/(decrease)	\$	(4.1)	\$	7.0

MAJOR FACTORS AFFECTING THE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Total revenues decreased by \$12.6 million (as compared to the previous year) primarily due to the decrease in partnership contributions. Partnership contributions decreased \$8.4 million due to the completion of John Fraser High Rise tax credit property in 2011 and no new tax credit activity taking place in 2012. Operating Subsidy and Grants decreased by \$2.4 million. Capital grants decreased \$4.6 million due to an overall reduction of funds by HUD and the finalization of ARRA. Tenant revenue increased by \$0.6 million due to

increased leasing and additional units coming on-line in 2012. Other revenue increased by \$2.2 million.

Total expenses decreased by \$1.5 million in fiscal year 2012. Administrative expenses declined \$1.2 Million and General expenses also fell by \$0.5 million. HAP expense decreased by \$0.5 million as well. Interest expense decreased by \$0.2 Million. Tenant services rose by \$0.2 million and utilities and Insurance both increased by \$0.1 million each. Maintenance expenses also increased by \$0.5 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

TABLE 4

CAPITAL ASSETS AT YEAR-END
(NET OF DEPRECIATION AND AMORTIZATION)

	2012 (in millions of dollars)		(in	2011 millions dollars)
Land and land rights	\$	9.9	\$	9.9
Buildings		257.7		243.0
Equipment - dwellings		12.4		12.5
Equipment - administrative	1.4			1.3
Accumulated depreciation	(124.6)			(118.5)
Construction in progress	4.6		14.9	
Total	\$	161.4	\$	163.1

Capital Assets

As of September 30, 2012, the Authority had \$161.4 million invested in a variety of capital assets as reflected in the table above, which represents a net decrease (addition, deductions, and depreciation) of \$1.7 million from \$163.1 million at September 30, 2011. This decrease was due to the normal depreciation of \$8.3 million which was offset by the addition of Forest Glen and Pine Ridge. Buildings rose by \$14.6 million due to Forest Green and Pine Ridge coming on-line and the completion of various construction in progress amounts funded through ARRA. Construction in progress, which decreased \$10.3 million, for the same reasons. Accumulated depreciation rose \$6.1 million.

TABLE 5

OUTSTANDING DEBT, AT YEAR-END (IN MILLIONS)

	Totals					
	2012		2011			
Current portion of long-term debt Noncurrent portion of long-term debt	\$	1.3 11.5	\$	1.3 12.2		
Total debt	\$	12.8	\$	13.5		

Debt Outstanding

As of year-end, the Authority had \$12.8 million in debt outstanding compared to \$13.5 million in 2011. The decrease is due to the normal retirement of debt and the early payoff of the Tarentum Life Center note.

ECONOMIC FACTORS

Significant economic factors affecting the Authority are as follows:

- Federal funding of the Department of Housing and Urban Development by the U.S. Congress.
- Local labor supply and demand, which can affect salary and wage rates.
- Local inflationary, recessionary, and employment trends, which can affect resident incomes and therefore the amount of rental income.
- Inflationary pressure on utility rates, supplies, and other costs.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

Questions concerning this report or requests for additional information should be directed, in writing, to:

Allegheny County Housing Authority
Finance Department
625 Stanwix Street
Pittsburgh, PA 15222

STATEMENTS OF NET ASSETS

SEPTEMBER 30, 2012 AND 2011

Assets

Current assets: Cash and cash equivalents: Cash - unrestricted Cash - other restricted Cash - tenant security deposits Total cash and cash equivalents Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects Accounts receivable - miscellaneous	\$ 6,087,642 9,800,095 656,516 16,544,253	\$ 7,738,631 10,188,197 591,267 18,518,095
Cash and cash equivalents: Cash - unrestricted Cash - other restricted Cash - tenant security deposits Total cash and cash equivalents Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects	9,800,095 656,516 16,544,253	10,188,197 591,267 18,518,095
Cash - unrestricted Cash - other restricted Cash - tenant security deposits Total cash and cash equivalents Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects	9,800,095 656,516 16,544,253	10,188,197 591,267 18,518,095
Cash - other restricted Cash - tenant security deposits Total cash and cash equivalents Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects	9,800,095 656,516 16,544,253	10,188,197 591,267 18,518,095
Cash - tenant security deposits Total cash and cash equivalents Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects	656,516 16,544,253	591,267 18,518,095
Total cash and cash equivalents Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects	16,544,253	18,518,095
Accounts and notes receivables, net of allowances for doubtful accounts: Accounts receivable - HUD other projects		
doubtful accounts: Accounts receivable - HUD other projects	2 545 681	
Accounts receivable - HUD other projects	2 545 681	
* *	2 545 681	
Accounts receivable - miscellaneous	2,313,001	1,878,433
	1,873,084	284,160
Accounts receivable - tenants - dwelling rents	117,549	85,003
Allowance for doubtful accounts - dwelling rents and other	(28,528)	(16,985)
Total accounts and notes receivables, net of		
allowances for doubtful accounts	4,507,786	2,230,611
Current investments:		
Investments - unrestricted	6,457,969	9,731,196
Total current investments	6,457,969	9,731,196
Prepaid expenses and other assets	309,900	319,539
Inventories	2,187	2,187
Total current assets	27,822,095	30,801,628
Noncurrent assets:		
Capital assets:		
Land	9,867,610	9,850,800
Buildings	257,699,309	243,074,126
Furniture, equipment, and machinery - dwellings	12,382,412	12,454,320
Furniture, equipment, and machinery - administration	1,447,545	1,339,767
Accumulated depreciation	(124,645,013)	(118,479,022)
Construction in progress	4,603,394	14,901,038
Total capital assets, net of accumulated depreciation	161,355,257	163,141,029
Investment in mixed finance activities, net of		
accumulated amortization	16,458,299	17,017,227
Notes and mortgages receivable - non-current	874,186	977,367
Investment in partnership	245,000	245,000
Total noncurrent assets	178,932,742	181,380,623
Total Assets	\$ 206,754,837	\$ 212,182,251

(Continued)

STATEMENTS OF NET ASSETS

SEPTEMBER 30, 2012 AND 2011 (Continued)

Liabilities and Net Assets

	2012	2011	
Liabilities:			
Current liabilities:			
Accounts payable	\$ 1,523,217	\$	919,343
Accrued wage/payroll taxes payable	194,914		184,057
Accrued compensated absences - current	169,737		167,826
Accounts payable - HUD PHA programs	572,402		1,554,381
Accounts payable - other government	214,192		170,091
Tenant security deposits	656,516		591,267
Deferred revenue	137,501		386,173
Current portion of capital lease obligations/debt	1,364,395		1,341,384
Other current liabilities	606,114		978,448
Accrued liabilities - other	 313,265		
Total current liabilities	 5,752,253		6,292,970
Noncurrent liabilities:			
Noncurrent portion - capital lease obligations/debt	11,460,282		12,194,599
Accrued compensated absences - noncurrent	678,956		671,303
Noncurrent liabilities - other	 684,002		773,764
Total noncurrent liabilities	 12,823,240		13,639,666
Total Liabilities	 18,575,493		19,932,636
Net Assets:			
Invested in capital assets, net of related debt	148,530,580		149,605,046
Restricted for:			
Business Activities Loans	17,114,347		17,735,912
Partnership reserves	6,272,538		5,922,320
Housing Choice Voucher Program	2,948,093		3,682,687
Other Section 8 programs	-		335,931
Unrestricted net assets	 13,313,786		14,967,719
Total Net Assets	 188,179,344		192,249,615
Total Liabilities and Net Assets	\$ 206,754,837	\$	212,182,251

(Concluded)

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	2012	2011	
Operating Revenues:	_		
Tenant revenue:	Ф 0.100.001	Φ 0.460.017	
Net tenant rental revenue	\$ 9,100,891	\$ 8,468,017	
Tenant revenue - other	114,866	120,809	
Total tenant revenue	9,215,757	8,588,826	
HUD PHA operating grants	45,247,442	47,194,935	
Other governmental operating grants	1,415,485	1,896,109	
Investment income - unrestricted	47,928	46,032	
Other revenue	5,731,077	3,531,128	
Investment income - restricted	9,063	25,799	
Total operating revenues	61,666,752	61,282,829	
Operating Expenses:	_		
Housing assistance payments	29,206,341	29,653,840	
Administrative:			
Administrative salaries	5,410,590	5,201,785	
Auditing fees	215,940	196,163	
Advertising and marketing	24,479	50,951	
Employee benefit contributions - administrative	2,172,533	2,050,612	
Office expenses	1,278,136	1,936,643	
Legal expense	402,878	520,663	
Travel	160,541	170,695	
Other operating - administrative	2,150,809	2,921,037	
Tenant services:			
Tenant services - salaries	246,426	157,084	
Employee benefit contributions - tenant services	88,959	52,397	
Tenant services - other	212,120	155,863	
Utilities:			
Water	623,811	572,479	
Electricity	1,813,341	1,803,386	
Gas	1,020,165	1,195,434	
Sewer	1,104,680	973,179	
Ordinary maintenance and operations:			
Ordinary maintenance and operations - labor	3,227,919	3,357,599	
Ordinary maintenance and operations - materials and other	1,404,539	1,450,662	
Ordinary maintenance and operations - contract costs	3,178,317	2,438,280	
Employee benefit contributions - ordinary maintenance	1,338,366	1,439,193	
Protective services:			
Protective services - labor	498,652	521,992	
Protective services - other contract costs	-	169,124	
Protective services - other	256,043	62,892	
Employee benefit contributions - protective services	165,624	190,976	
		(Continued)	

See accompanying notes to financial statements.

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011 (Continued)

	2012	2011
Insurance expense:		
Property insurance	627,522	544,507
Liability insurance	175,335	208,682
Workman's compensation insurance	306,620	174,293
Other insurance	125,879	125,887
General expenses:		
Other general expenses	1,329,304	2,036,788
Payments in lieu of taxes	388,428	227,901
Bad debt	134,829	145,137
Total operating expenses	59,289,126	60,706,124
Operating Income (Loss)	2,377,626	576,705
Non-Operating Revenue (Expenses):		
Casualty losses - non-capitalized	(46,691)	-
Interest expense	(514,517)	(651,545)
Gain (loss) on disposal of capital asset	79,199	(50,306)
Depreciation and amortization expense	(8,334,763)	(8,320,821)
Total non-operating revenue (expenses)	(8,816,772)	(9,022,672)
Capital Contributions:		
HUD capital grants	2,368,875	7,058,227
Partnership contribution		8,414,168
Total capital contributions	2,368,875	15,472,395
Change in Net Assets	(4,070,271)	7,026,428
Total net assets - beginning	192,249,615	185,223,187
Total net assets - ending	\$ 188,179,344	\$ 192,249,615

(Concluded)

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

		2012		2011
Cash Flows From Operating Activities:	\$	44.017.071	¢	50 229 027
Operating grants received Receipts from tenants	Þ	44,816,961 9,260,003	\$	50,338,037 8,678,376
Other receipts		3,893,481		3,698,051
Housing assistance payments		(29,206,341)		(29,653,840)
Payments for good and services		(16,424,933)		(20,088,963)
Payments to employees		(13,128,648)		(12,958,289)
Net cash provided by (used in) operating activities		(789,477)		13,372
Cash Flows From Noncapital and Related Financing Activities:				
Loans paid out		-		(119,032)
Loan repayments received		30,046		24,306
Net cash provided by (used in) noncapital and related financing activities		30,046		(94,726)
Cash Flows From Capital and Related Financing Activities:				
HUD and other capital grants		2,565,614		14,285,475
Acquisition of fixed assets and construction of capital assets		(4,216,555)		(6,650,215)
Investment in mixed finance development activities		14,046		(345,425)
Capital lease/debt principal paid		(2,393,217)		(1,223,926)
Interest paid		(514,517)		(651,545)
Net cash provided by (used in) capital and related financing activities		(4,544,629)		5,414,364
Cash Flows From Investing Activities:				
Purchase (sale) of investments		3,273,227		(9,216,778)
Interest income		56,991		71,831
Net cash provided by (used in) investing activities		3,330,218		(9,144,947)
Net Increase (Decrease) in Cash and Cash Equivalents		(1,973,842)		(3,811,937)
Cash and Cash Equivalents:				
Beginning of year		18,518,095		22,330,032
End of year	\$	16,544,253	\$	18,518,095
Noncash Investment, Capital, and Financing Activities:				
Acquisition of capital assets through partnership contribution	\$		\$	8,414,168
Acquisition of capital assets by assuming directly related debt	\$	3,553,203	\$	
			(Continued)

(Continued)

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011 (Continued)

		2012		2011	
Reconciliation of Operating Income (Loss) to Net Cash					
and Cash Equivalents From Operating Activities:					
Operating income (loss)	\$	2,377,626	\$	576,705	
Adjustments to reconcile operating income (loss) to cash and					
cash equivalents provided by (used in) operating activities:					
Investment (income) loss		(56,991)		(71,831)	
Change in assets and liabilities:					
Accounts receivable		(2,473,914)		141,161	
Prepaid expenses and other assets		9,639		58,467	
Accounts payable and accrued liabilities		(397,165)		(728,017)	
Deferred revenue		(248,672)		36,887	
Total adjustments		(3,167,103)		(563,333)	
Net cash and cash equivalents provided by (used in) operating activities	\$	(789,477)	\$	13,372	
				-	

(Concluded)

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The governing body of the Allegheny County Housing Authority (Authority) is its Board of Directors (Board), which is comprised of five members appointed by the County Executive with approval made by the County Council of Allegheny (County). The Board appoints an executive director to administer the affairs of the Authority. The County 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 County because, although the County appoints the governing body of the Authority, the County cannot impose its will on the Authority, and there is no financial burden or benefit relationship between the County 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.

Component Units

Consistent with applicable guidance, the criteria used by the Authority to evaluate the possible inclusion of potential component units within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given situation, the Authority reviews the applicability of the following criteria:

The Authority is financially accountable for:

- 1. Organizations that make up the legal Authority entity.
- 2. Legally separate organizations if the Authority appoints a voting majority of the organizations' governing body and the Authority is able to impose its will on the

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Authority.

- a. <u>Impose its Will</u> If the Authority can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.
- b. <u>Financial Benefit or Burden</u> Exists if the Authority (1) is entitled to the organization's resources, (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization, or (3) is obligated in some manner for the debt of the organization.
- 3. Organizations that are fiscally dependent on the Authority. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the Authority.

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

Blended Component Units:

Glenshaw Gardens, Inc.

The Authority exercises "oversight responsibilities" and is the owner of a forprofit corporation known as Glenshaw Gardens, Inc. (Glenshaw) that operates a market rate housing unit. Glenshaw also serves as the property management agency for six additional housing sites, and receives a management fee for its services. Stand-alone financial statements for Glenshaw are not issued.

Other Blended Component Units -

The Authority has other non-profit organizations (Three Rivers Communities, Inc., Three Rivers GP Corp., Ohio Valley Housing GP Corp., Waterfront Housing GP Corp., and Fox Hill Management, Inc., and Waterfront Fraser, LLC) that were formed in conjunction with certain Authority endeavors. To the extent these non-profits have activity, the activity is presented as part of the business activities program. Additionally, the Authority has various interests in numerous partnerships that are considered to be component units. Separately issued audited

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

financial statements for the years ended December 31st are available at the Authority's administrative office at 625 Stanwix Street, 12th Floor, Pittsburgh, PA 15222. For further information refer to Note 3 – Partnerships.

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. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB).

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

Low Income Public Housing: 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 the U.S. Department of Housing and Urban Development (HUD), and HUD provides operating subsidy funding to enable the Public Housing Authority (PHA) to provide the housing at a rent that is based upon 30% of household income.

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 Financial Data Schedule.

<u>Capital Fund Program:</u> Under the Capital Fund Program, the Authority receives funding to rehabilitate and repair existing housing stock and to develop new housing. The Capital Fund Program operates under annual grants from HUD. These grants are formula based and not competitive awards. The Capital Fund Program is the primary funding source for physical and management improvements to the Authority's properties.

All Capital Fund Program activity (except for Capital Fund Program funding through the ARRA, as described below) is required to be reported together with the LIPH Program on the Financial Data Schedule.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

<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 Financial Data Schedule.

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

<u>Supportive Housing for Persons with Disabilities Program:</u> Under the Supportive Housing for Persons with Disabilities Program, the Authority administers contracts to provide supportive housing for persons with disabilities with independent landlords.

<u>KDHAP</u>: Represents Katrina Disaster Housing Assistance Program (KDHAP), which is HUD funds used to provide temporary rental assistance to families displaced as a result of Hurricane Katrina.

<u>VASH</u>: Represents Veterans Affairs Supportive Housing (VASH) funding, which combines HUD Housing Choice Voucher rental assistance for homeless veterans with case management and clinical services provided by the Veterans Affairs at its medical centers and in the community.

<u>DHAP</u>: Represents Disaster Housing Assistance Program (DHAP), which is HUD funds used to provide temporary rental assistance to families displaced as a result of natural disasters.

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

<u>CDBG</u> and <u>HOME</u> <u>Programs:</u> Represents Community Development Block Grants (CDBG) and HOME Grants, which are HUD funds passed through the Allegheny County Department of Economic Development.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

<u>Residential Opportunity Supportive Services (ROSS):</u> A grant program awarded by HUD to foster resident business opportunities and supportive services.

Homelessness Prevention and Rapid Re-Housing Program (HPRP): A grant program awarded by HUD to provide assistance to homeless individuals and families.

Other Federal and State and Local Programs: Represents other grants programs not included above, that vary from year to year in amount and nature.

Business Activities: The Business Activities (as further described in Note 3) include a myriad of partnerships created with outside investors designed to take advantage of tax credit regulations. These partnerships allowed the Authority to undertake major rehabilitation and total rebuilding projects, that otherwise would not have been possible, due to limited government funding. Also included were the non-profits (Three Rivers Communities, Inc., Three Rivers GP Corp., Ohio Valley Housing GP Corp., Waterfront Housing GP Corp., Fox Hill Management, Inc., and Waterfront Fraser, LLC), that were created to support the Authority in serving the low income residents of the County.

Operating Revenues and Expenses

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 used for operating purposes. Non-operating revenues and expenses consist of those revenues and expenses relating to capital items.

Non-operating Revenue - Partnership Contribution

To the extent that partnerships received funds to construct capital assets from an entity other than the Authority, this income is shown as a capital contribution.

Budgets

The Authority's activities are governed by budgets established with its grantor agencies, chiefly HUD.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

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, unless funds are meant as long-term investments.

Accounts Receivable

The Authority 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 uncollectible accounts, estimated based on historical experience.

Investments

The Authority's investments are stated at fair value.

Capital Assets

The Authority capitalizes fixed assets with a value of \$5,000 or greater and useful lives exceeding beyond one year. Fixed assets are valued at historical or estimated historical cost. Depreciation is computed using the straight-line method over their estimated useful lives: 25-40 years for buildings and extensive modernization efforts; 12 years for standard modernization efforts; five years for vehicles; three years for dwelling equipment; and three years for computer equipment.

Compensated Absences

Unused employee vacation time is accumulated and paid upon resignation, retirement, or termination. The amount of the compensated absence liability is accrued and expensed as earned. Unused sick leave is not paid and, therefore, is not subject to accrual.

Inventories

Materials and supplies are expensed when purchased.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Classifications of Net Assets

The following are the three categories of net assets:

- 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.
- Restricted The Authority's restricted net assets as of September 30, 2012 consisted of \$17,114,347 restricted in accordance with mixed financing and loan agreements as discussed in Notes 5 and 6, respectively, \$6,272,538 restricted per various partnership escrow agreements in the LIPH Program, and \$2,948,093 of net assets restricted in the Housing Choice Voucher Program, as this portion of net assets is available only for future housing assistance payments.

The Authority's restricted net assets as of September 30, 2011 consisted of \$17,735,912 restricted in accordance with mixed financing and loan agreements as discussed in Notes 5 and 6, respectively, \$5,922,320 restricted per various partnership escrow agreements in the LIPH Program, and \$3,682,687 and \$335,931 of net assets restricted in the Housing Choice Voucher Program and other Section 8 Programs, respectively, as this portion of net assets is available only for future housing assistance payments.

• Unrestricted – This 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."

Pending Pronouncements

GASB has issued Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," effective for the Authority's September 30, 2013 financial statements. This statement establishes guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position. The effect of implementation of this statement has not yet been determined.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

GASB has issued Statement No. 65, "Items Previously Reported as Assets and Liabilities," effective for periods beginning after December 15, 2012 (the Authority's fiscal year ending September 30, 2014). This Statement reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, this Statement recognizes certain items currently being reported as assets and liabilities as outflows of resources and inflows of resources. The effect of implementation of this Statement has not yet been determined.

GASB has issued Statement No. 70, "Accounting and Financial Reporting for Non-exchange Financial Guarantees," effective for financial statements for periods beginning after June 15, 2013 (the Authority's fiscal year ending September 30, 2014). This Statement specifies the information required to be disclosed by governments that extend non-exchange financial guarantees, and requires a government that extends a non-exchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The effect of implementation of this Statement has not yet been determined.

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 risks:

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 does not have a formal deposit policy for custodial credit risk.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

As of September 30, 2012, \$6,446,285 of the Authority's \$16,791,394 bank balance was insured by the Federal Deposit Insurance Corporation. The remaining bank balance of \$10,345,109 was exposed to custodial credit risk, which is collateralized 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. These deposits have carrying amounts of \$15,621,864 as of September 30, 2012.

Excluded from the above amounts, but presented as cash and cash equivalents on the statement of net assets, are investments of \$922,389 (book and bank value) described in more detail under the investments section below.

As of September 30, 2011, \$2,512,833 of the Authority's \$18,168,653 bank balance was insured by the Federal Deposit Insurance Corporation. The remaining bank balance of \$15,655,820 was exposed to custodial credit risk, which is collateralized 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. These deposits have carrying amounts of \$17,180,553 as of September 30, 2011.

Excluded from the above amounts, but presented as cash and cash equivalents on the statement of net assets, are investments of \$1,337,542 (book and bank value) described in more detail under the investments section below.

Investments

Investments consisted of the following at September 30, 2012 and 2011:

	Fair Mark	tet Va	et Value		
2012			2011		
\$	15,995	\$	15,986		
	674,363		469,752		
	6,690,000		10,583,000		
\$	7,380,358	\$	11,068,738		
		\$ 15,995 674,363 6,690,000	\$ 15,995 \$ 674,363 6,690,000		

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

As of September 30, 2012, the entire investments in INVEST and U.S. Agencies of \$15,995 and \$674,363, respectively, as well as \$232,031 of the mutual fund investment are considered to be cash equivalents for presentation on the statements of net assets. As of September 30, 2011, the entire investments in INVEST and U.S. Agencies of \$15,986 and \$469,752, respectively, as well as \$851,804 of the mutual fund investment are considered to be cash equivalents for presentation on the statements of net assets.

The fair value of the Authority's investments is the same as their carrying amount. The fair value of the Authority's investments in the external investment pool (INVEST) is the same as the value of the pool shares.

The following is a description of the Authority's investment risks:

Credit risk. The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The Authority has no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of September 30, 2012 and 2011, investments in Blackrock has received an AAA 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 does not have a formal investment policy for custodial credit risk. The Authority's investments in Blackrock are not exposed to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk – The Authority places no limit on the amount the Authority may invest in any one issuer. The Authority has no investments of greater than 5% with one issuer.

Interest Rate Risk – The Authority has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All investments have an average maturity of less than one year.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

3. PARTNERSHIPS

Because of the Authority's ongoing involvement and regulatory authority with the partnerships discussed below, HUD limitations on use of the properties, and because the outside entities involved in the partnerships do not benefit in the risks and rewards of ownership, except under certain limited circumstances, all the below partnerships are considered component units of the Authority.

The related financial information of these partnerships is reflected in the Authority's financial statements and is considered to be part of the LIPH program. Transactions between the Authority and the partnerships have been eliminated in the financial statements. Contributions by the other entities involved in the partnerships are treated as non-operating revenue (partnership contribution) to the Authority.

During development of these sites, it is the Authority's policy to record only the activity funded by the Authority's contributions to the partnership until development is substantially complete. At that time, and after completion of a cost certification, the Authority records the entire partnership for presentation in the financial statements.

The Authority, through its wholly-owned non-profit subsidiary, Three Rivers GP Corp., is the general partner of Hays Manor Associates (HMA), a limited partnership formed to facilitate private investment in the Hays Manor LIPH site. The Authority has retained responsibility for the operations of Hays Manor and under certain conditions, can be compelled to reacquire the property.

The Authority, through its wholly-owned non-profit subsidiary, Ohio Valley Housing GP Corp., is the co-general partner, along with Pennrose Equities, Ralph A. Falbo, Inc., and Halliday Properties, of Groveton Housing Partnership, L.P., a limited partnership formed to facilitate private investment in the Groveton Village site. The Groveton Village site was leased to Groveton Housing Partnership in December 2001. The admission of a third-party independent investor (Related Direct SLP, L.L.C.) also took place in December 2001. The partnership has retained responsibility for the operation of residential portion of the Groveton Village apartment complex, with the Authority acting as management agent. The Authority may, under certain circumstances, be compelled to reacquire the property.

The Authority, through its wholly-owned nonprofit subsidiary, Three Rivers Communities, Inc., is the co-general partner, along with Trek Development, of five

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

limited partnerships. The partnerships are formed to facilitate private investment in low income and tax credit housing at various sites in Allegheny County. The limited partnerships use mixed financing funding sources including tax credits, private equity funding, bank loans, and HUD Capital Program Funding and HUD HOPE VI Program Funding for the construction of the housing units. The third-party independent investor in all of the partnerships is Columbia Housing SLP Corporation, except for the Sharpsburg Housing Limited Partnership, where the third-party investor is PNC Capital. The partnerships have retained operational responsibility for the buildings and have appointed the Authority as the management agent. The Authority may, under certain circumstances, be compelled to reacquire the property. The partnerships are as follows:

	Number	
	of Units	
Sharpsburg Housing Limited Partnership	36	
Homestead Housing Limited Partnership I	60	
Homestead Housing Limited Partnership II	60	
Homestead Housing Limited Partnership III	60	
Homestead Housing Limited Partnership IV	52	

The Authority, through its wholly-owned nonprofit subsidiary, Waterfront Housing G.P. Corp., is the co-general partner, along with Trek Development, of Felix Negley Limited Partnership. The partnership was formed to facilitate private investment in 26 units of low income and tax credit housing using mixed financing funding sources including tax credits and private equity funding. The third-party equity investor and limited partner is PNC Bank. The partnership has retained operational responsibility for the buildings and the Authority is the management agent. The Authority may, under certain circumstances, be compelled to reacquire the property.

The Authority, through its wholly-owned nonprofit subsidiary, Fox Hill Management, Inc., is the sole general partner in two entities, the Ohioview I Limited Partnership and the Ohioview II Limited Partnership. The limited partner in both partnerships is Related Capital Company. The partnerships were formed to facilitate the development of 112 units (80 public) of housing at Ohioview I and 69 (43 public) units of housing at Ohioview II using mixed financing sources including tax credits, private equity, and HUD Hope VI Program funding. The partnerships have retained operational responsibility for the buildings and the Authority is the management

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

agent. The Authority may, under certain circumstances, be compelled to reacquire the property.

The Authority, through its wholly-owned nonprofit subsidiary, Fox Hill Management, Inc., is the co-general partner, along with Pennrose Equities and Halliday Properties, of Dumplin Hall Housing Partnership, L.P. I, a limited partnership formed to facilitate private investment in the Dumplin Hall site. The limited partner is Related Capital Company. The partnerships were formed to facilitate the development of 46 units of public housing using mixed financing sources including tax credits, private equity, and HUD Hope VI Program funding. The partnership has retained operational responsibility for the building and also acts as the management agent. The Authority may, under certain circumstances, be compelled to reacquire the property.

The Authority, through its wholly-owned nonprofit subsidiary, Waterfront Fraser, LLC, is the co-general partner, along with Trek Development, of Fraser Housing Limited Partnership, a limited partnership formed to facilitate private investment in the Fraser Hall site. The limited partners are S&T Bank and Colton Enterprises, Inc. The partnerships were formed to facilitate the development of 68 public housing units and four project based voucher units using mixed financing sources including tax credits, private equity, HOME funding, and Capital Program funding. The partnership has retained operational responsibility for the building and also acts as the management agent. The Authority may, under certain circumstances, be compelled to reacquire the property.

During the year ending September 30, 2004, West Pine Affordable Housing, Inc., a wholly-owned subsidiary of the Authority, became a limited partner in West Pine Associates at a cost of \$225,000, and during the year ended September 30, 2008, increased their investment to \$245,000. The low-income housing apartment complex consists of 38 units, of which eight units will be occupied by public housing tenants, under a regulatory and operating agreement. The Authority, under no circumstances, can be compelled to acquire the property or acquire operational responsibility. The \$245,000 investment is shown on the statements of net assets as investment in partnership as of September 30, 2012 and 2011.

4. CAPITAL ASSETS/ACCUMULATED DEPRECIATION

A summary of changes in capital assets during fiscal year 2012 for the primary enterprise entity is as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	September 30, 2011	Increases/ Transfers	Decreases/ Transfers	September 30, 2012
Capital assets, not being depreciated:				
Land	\$ 9,850,800	\$ 273,082	\$ (256,272)	\$ 9,867,610
Construction in progress	14,901,038	3,830,825	(14,128,469)	4,603,394
Total capital assets not being depreciated	24,751,838	4,103,907	(14,384,741)	14,471,004
Capital assets being depreciated:				
Buildings	243,074,126	17,418,716	(2,793,533)	257,699,309
Furniture, equipment, and machinery - dwellings	12,454,320	65,485	(137,393)	12,382,412
Furniture, equipment, and machinery - administration	1,339,767	276,009	(168,231)	1,447,545
Total capital assets, being				
depreciated	256,868,213	17,760,210	(3,099,157)	271,529,266
Less accumulated depreciation for: Buildings Furniture, equipment, and	(109,493,343)	(7,988,542)	2,637,952	(114,843,933)
machinery - dwellings Furniture, equipment, and	(8,108,820)	(619,905)	-	(8,728,725)
machinery - administration	(876,859)	(195,496)		(1,072,355)
Total accumulated depreciation	(118,479,022)	(8,803,943)	2,637,952	(124,645,013)
Total capital assets being				
depreciated, net	138,389,191	8,956,267	(461,205)	146,884,253
Total capital assets	\$ 163,141,029	\$ 13,060,174	\$ (14,845,946)	\$ 161,355,257

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

A summary of changes in capital assets during fiscal year 2011 for the primary enterprise entity is as follows:

	September 30, 2010	Increases/ Transfers	Decreases/ Transfers	September 30, 2011
Capital assets, not being depreciated:				
Land	\$ 10,946,683	\$ 51,317	\$ (1,147,200)	\$ 9,850,800
Construction in progress	13,373,908	7,113,600	(5,586,470)	14,901,038
Total capital assets not				
being depreciated	24,320,591	7,164,917	(6,733,670)	24,751,838
Capital assets being depreciated:				
Buildings	228,604,782	14,469,344	-	243,074,126
Furniture, equipment, and				
machinery - dwellings	12,492,464	-	(38,144)	12,454,320
Furniture, equipment, and	1.160.600	100 156	(10.00=)	1 222 5 5
machinery - administration	1,160,688	189,176	(10,097)	1,339,767
Total capital assets, being				
depreciated	242,257,934	14,658,520	(48,241)	256,868,213
Less accumulated depreciation for:				
Buildings	(102,597,824)	(6,895,519)	-	(109,493,343)
Furniture, equipment, and	/			/
machinery - dwellings	(7,440,087)	(668,733)	-	(8,108,820)
Furniture, equipment, and	(702.221)	(141.760)	40.241	(07(050)
machinery - administration	(783,331)	(141,769)	48,241	(876,859)
Total accumulated depreciation	(110,821,242)	(7,706,021)	48,241	(118,479,022)
Total capital assets being				
depreciated, net	131,436,692	6,952,499		138,389,191
Total capital assets	\$ 155,757,283	\$ 14,117,416	\$ (6,733,670)	\$ 163,141,029

5. NOTES RECEIVABLE

In 2002, the Authority recorded long-term notes receivable for second mortgages of \$80,000 in Business Activities (Three Rivers) and \$71,000 in the LIPH Fund, (total \$151,000), at 0% for twenty years. If a property is sold, the related note becomes

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

due. After ten years, the Authority will forgive these notes at a rate of 10% a year for ten years. These mortgages are still outstanding at September 30, 2012 and 2011.

In fiscal year 2002, the Authority issued a note in the amount of \$534,396, at 5.7% for a term of fourteen years, to assist a local non-profit entity in financing construction costs as related to a property (The Life Center) leased to the non-profit entity by the Authority. This amount owed to the Authority at September 30, 2012 and 2011 was \$147,138 and \$187,682, respectively.

Business Activities (Three Rivers) also has a long-term note receivable from a private developer for the Lavender Heights property of \$505,300 for 30 years at zero percent. The receivable is recorded at its net present value, assuming a 5% interest rate, of \$220,461 and \$209,963 at September 30, 2012 and 2011, respectively.

Business Activities (Three Rivers) also has a long-term note receivable from St. Joseph Apartment Associates for the St. Joseph property in Wilmerding. The receivable is recorded at its net present value, assuming a 1% interest rate, of \$119,033 at September 30, 2012 and 2011.

In fiscal year 2006, Business Activities (Three Rivers) issued multiple second mortgage notes in the amount of \$731,347 at 0% for ten years. If any of the properties (which are located at Pleasant Ridge) are sold, the related note would become due. The Authority amortizes these notes at a rate of 10% a year for ten years. All notes were outstanding as of September 30, 2012, and the amortization expense for these notes was \$73,135 in both fiscal years 2012 and 2011. Cumulative amortization as of September 30, 2012 and 2011 was \$494,793 and \$421,658, respectively. The receivables are recorded at their net present value of \$236,554 and \$309,689 as of September 30, 2012 and 2011, respectively.

A summary of the above-described notes receivable as of September 30, 2012 and 2011 is as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Note	2012		 2011
Second mortgages	\$	151,000	\$ 151,000
Life Center note		147,138	187,682
Lavender Heights		220,461	209,963
St. Joseph		119,033	119,033
Pleasant Ridge second mortgages		236,554	309,689
Total	\$	874,186	\$ 977,367

6. MIXED FINANCE DEVELOPMENT ACTIVITIES

In addition to the partnerships, as noted in Note 3, the Authority has invested in various mixed financing agreements, in an effort to improve housing stock using outside funding sources along with traditional HUD funding. The Authority holds various notes and mortgages receivable totaling \$21,144,211. The notes and mortgages range in length from 15 years to 40 years, with no payment being due until maturity. Interest rates range from 0% to 7.11%. These long-term investments are amortized over the life of each note receivable, as it is the Authority's intent to continue to utilize these properties for its low-income housing mission over the life of these loans. Amortization expense is included in depreciation and amortization expense in the statements of revenues, expenses, and changes in net assets.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

As of September 30, 2012, the balance of investment in mixed finance development activities totaled as noted:

Property	Term	Due Date	 Amount
Monroe Meadows	30 years	01/10/2031	\$ 940,500
Forest Green #1	40 years	08/14/2040	2,475,000
Myers Ridge	40 years	02/13/2040	3,238,830
Forest Green #2	40 years	08/14/2040	49,715
Myers Ridge #2	40 years	08/01/2040	3,124,045
Caldwell Station *	15 years	06/18/2012	434,000
Ohioview Infrastructure	40 years	10/17/2044	8,674,588
North Hills Housing #1	40 years	03/01/2051	1,363,333
North Hills Housing #2	40 years	03/01/2051	844,200
Subtotal			21,144,211
Amortization as of September 30, 2011		(4,126,984)	
Amortization for the year ended Septem	ber 30, 2012	(558,928)	
Amort	ptember 30, 2012	(4,685,912)	
	ptember 30, 2012	\$ 16,458,299	

^{*} Although the Caldwell Station note was due in 2012, both parties have agreed to renegotiate the terms of the note, and as such, no payments are expected and no action will be taken by the Authority.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

As of September 30, 2011, the balance of investment in mixed finance development activities totaled as noted:

Property	Term	Due Date		Amount
Monroe Meadows	30 years	30 years 01/10/2031		940,500
Forest Green #1	40 years	08/14/2040		2,475,000
Myers Ridge	40 years	02/13/2040		3,238,830
Forest Green #2	40 years	08/14/2040		49,715
Myers Ridge #2	40 years	08/01/2040		3,124,045
Caldwell Station	15 years	06/18/2012		434,000
Ohioview Infrastructure	40 years	10/17/2044		8,674,588
North Hills Housing #1	40 years	03/01/2051		1,363,333
North Hills Housing #2	40 years	03/01/2051		844,200
Subtotal				21,144,211
Amortization as of September 30, 2010		(3,586,932)		
Amortization for the year ended Septemb	per 30, 2011	(540,052)		
Amorti	ptember 30, 2011		(4,126,984)	
	ptember 30, 2011	\$	17,017,227	

7. TARENTUM LIFE CENTER LEASE

In March 2007, the Authority entered into an agreement with a local non-profit entity for the leasing of the Tarentum Life Center, a building owned and constructed by the Authority in 2007. This senior housing development provides services for elderly low-income housing residents in the area. As part of the agreement the non-profit entity must comply with certain requirements set forth by the Authority in regard to the use of the building, specifically that it will be used for an adult daily living center, licensed by the Pennsylvania Department of Aging.

The term of the lease is for 15 years, with payments due monthly, ranging from approximately \$17,000 at the beginning of the lease term to approximately \$21,000 at the end of the lease term. The tenant may terminate this lease at any time during the fourth year of the lease by paying the Authority a termination fee of \$300,000. To secure payment of such a fee, the tenant deposited \$300,000 with an escrow agent in

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

the Authority's name. The Authority returned this deposit to the tenant in 2012, as the fourth year of the lease had passed.

Expected yearly payments are as follows:

Fiscal Year Ending September 30,	Amount
2013	\$ 219,666
2014	222,912
2015	226,260
2016	229,608
2017	233,052
Thereafter	1,092,816
	\$ 2,224,314

The net book value of this building was approximately \$2,423,000 and \$2,538,000 as of September 30, 2012 and 2011, respectively. Depreciation on the building during the year was approximately \$115,000 in both 2012 and 2011.

8. PENSION PLAN

The Authority sponsors a defined contribution, contributory pension plan (Plan) covering all eligible employees. Plan provisions and contribution requirements are established and may be amended by the Authority. All full-time employees are eligible to participate in the Plan upon completion of one hundred and eighty days of full-time employment. In fiscal years 2012 and 2011, the Authority contributed from 8% to 8.5% of the employee's salary, based upon their employment contract. The employee's mandatory contribution is 4% of salary, with optional employee contributions permitted up to a maximum of \$17,000 and an additional \$5,500 catchup for certain employees over age 50. After five years of service, participants are 100% vested. The Authority deposits the total contribution with a trustee for investment and administration. The table below approximately summarizes pension financial data for fiscal years 2012 and 2011:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	 2012	2011		
Plan participants at year-end	168		181	
Employer contributions	\$ 678,000	\$	708,000	
Employee contributions	\$ 460,000	\$	458,000	
Total payroll	\$ 9.1 million	\$	9.0 million	
Plan payroll	\$ 8.9 million	\$	8.6 million	

9. OPERATING LEASE

The Authority entered into a non-cancelable lease agreement for their current office space in March 2002, for which the lease expires December 31, 2018. Rental expense for the office lease amounted to approximately \$306,000 for both years ended September 30, 2012 and 2011.

Future minimum lease payments relating to the office space are as follows:

Fiscal Year Ending September 30,	Minimum Lease Payments			
2013	\$ 320,346			
2014	330,110			
2015	330,110			
2016	330,110			
2017	330,110			
2018	 81,273			
	\$ 1,722,059			

10. LONG-TERM DEBT

Notes and Mortgages Payable

In December 2002, Groveton Housing Limited Partnership (a public housing site of the Authority, reported within the LIPH Program) obtained a mortgage note, from a financial institution, in the amount of \$345,000. The note bears no interest and payments are not required until maturity at 40 years from the date the project is

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

placed in service, as defined by the mortgage note. The note is collateralized by property leased by the developer from the Authority.

Homestead Housing Development Limited Partnership (a public housing site of the Authority, reported within the LIPH Program) has a note payable in an original principal amount of \$806,139 payable to Pennsylvania Housing Finance Agency, due May 2032. Annual payments of \$26,871 are to be paid from surplus of revenues over expenses, if any, generated by the project during the calendar year. No interest will be due and payable. The note is collateralized by a first leasehold mortgage on the apartment complex.

In November 2005, Ohioview Housing Limited Partnership, (a public housing site of the Authority, reported within the LIPH Program) obtained a note payable in an original principal amount of \$500,000 (of which \$470,000 was borrowed as of September 30, 2012 and 2011) payable to Action Housing Inc., due November 2045. Annual principal payments are to be paid from surplus of revenues over expenses, if any, generated by the project during the calendar year. No interest will be due and payable. The note is collateralized by a first leasehold mortgage on the apartment complex.

In January 2006, Tarentum Housing Limited Partnership (a public housing site of the Authority, reported within the LIPH Program) obtained a note payable in an original principal amount of \$914,600 payable to the Pennsylvania Housing Finance Agency due March 2036. Annual payments are due in an amount equal to 50% of the surplus of revenues over expenses, if any, generated by the project during the calendar year. No interest will be due and payable. The note is collateralized by a first leasehold mortgage on the apartment complex.

In October 2004, Ohioview Housing Limited Partnership II, (a public housing site of the Authority, reported within the LIPH Program) obtained a note payable in an original principal amount of \$1,250,000 payable to Action Housing Inc., due 40 years from the issuance of the certificates of occupancy for the unit, estimated to be July 2046. Annual principal payments are to be paid from the surplus of revenues over operating expenses, if any, generated by the project during the previous calendar year. No interest will be due and payable. The note is collateralized by property leased by the developer from the Authority.

In 2012, the Authority purchased 40 units to be converted to public housing at Pine Ridge in exchange for assuming the mortgages on the building and providing

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

\$240,000 in cash. The principal balance of the mortgage assumed was \$777,759 payable to the Pennsylvania Housing Finance Agency, due February 2030. Annual payments are due in an amount equal to 50% of the surplus of revenues over expenses, if any, generated by the project during the calendar year. In addition, the Authority also assumed an additional mortgage on the property in the amount of \$170,063, payable in full on February 2031. No interest will be due and payable on these notes. Both notes are collateralized by a first leasehold mortgage on the respective property.

In 2012, the Authority purchased the St. Brendan's Apartments in exchange for assuming the mortgage on the building. The principal balance of the mortgage assumed was \$530,000, due June 2022. No interest will be due and payable. The note is collateralized by a first leasehold mortgage on the property.

In March 2007, the Authority obtained a note payable in an original principal amount of \$1,800,000, of which only \$1,755,378 was ultimately borrowed by the Authority. This note was obtained to assist in financing the construction of the Tarentum Life Center. Payments of principal and interest of \$8,671 are due monthly through 2022. The note bears interest at a rate of 5.3275% and is collateralized by a first leasehold mortgage on the property. The note was paid off early during 2012 in the amount of \$1,122,769.

In November 2008, the Authority (through their Three Rivers Business Activity) purchased four rental properties. As part of that purchase, the Authority assumed the remaining portion of the existing mortgages on three of these properties in the amounts of \$228,308, \$142,960, and \$70,513. These notes bear interest at rates of 2.0%, 3.0%, and 3.02%, respectively. Payments of principal and interest were originally to be due in monthly installments of \$1,968, \$2,530, and \$1,631, respectively, through November 2019, March 2014, and December 2012, respectively. As currently established, the monthly payment will not exceed the monthly cash flow from the real property and improvements to the property which secures each note.

Principal payments were to begin in March 2009; however, due to continuing negotiations regarding the above-noted requirement limiting the monthly payment, interest-only payments were made during 2009 through 2012. Principal payments are scheduled to begin in 2013; however, the payment schedule is expected to change once negotiations are complete and the terms are finalized. Because of this, amounts due in 2009 through 2012 have been included as amounts due in 2018-2020 in the

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

schedule below. As of September 30, 2012, the aggregate principal balance outstanding was \$441,781.

Fiscal Year Ending September 30,	Principal Payment		nterest ayment
2013	\$ 54,950	\$	3,921
2014	36,121		2,678
2015	21,500		2,121
2016	21,934		1,687
2017	22,376		1,244
2018-2020	284,900		1,134
	\$ 441,781	\$	12,785

As described more fully in Note 3, during development, the activities of the mixed financing partnerships are recorded by the Authority to the extent that they are financed by the Authority.

In 2006, the Authority issued four notes in the amount of \$500,000, \$700,000, and \$2,800,000, and \$2,000,000. These notes were issued to assist in providing funding for continuing mixed financing projects as described in Notes 3 and 6 and bear interest at rates of 4.46%, 6.58%, 6.58%, and 7.02%, respectively. Payments of principal and interest are due annually through October 2025. The notes are collateralized by future Capital Fund grant revenues of the Authority. As of September 30, 2012, the aggregate principal balance outstanding was \$4,200,000.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Fiscal Year Ending	Principal			Interest
September 30,]	Payment]	Payment
2013	\$	300,000	\$	275,062
2014		300,000		255,415
2015		300,000		235,768
2016		300,000		216,121
2017		300,000		196,474
2018-2022		1,500,000		687,658
2023-2026		1,200,000		196,473
	\$	4,200,000	\$	2,062,971

Capital Leases

The Authority includes amortization expense for all capital lease assets in depreciation expense in the statements of revenues, expenses, and changes in net assets.

The Authority has four agreements to acquire equipment through capital leases for the LIPH Program. Leases two and four noted below are refinancing agreements of the original leases entered into in October 2000 and March 2002. The table below shows the agreement dates, term, interest rates, monthly payments, and repayment schedule for the remaining four leases:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

		Lease #1	Lease #2		Lease #3		Lease #4		Total Leases	
Agreement date	1	Nov. 2003	Ju	ine 2001	N	Nov. 2003	July 2007			
Term	12	21 Months	13	5 Months	10	09 Months	1	44 Months		
Equipment value	\$	4,370,391	\$	357,119	\$	1,484,334	\$	2,780,428	\$	8,992,272
Interest rate		4.26%		5.60%		4.10%		4.50%		
Monthly payment		42,324		3,739		16,501		Varies		62,564
Due in fiscal year 2013		507,888		44,865		49,502		301,140		903,395
Due in fiscal year 2014		126,973		11,217		-		304,114		442,304
Due in fiscal year 2015		-		-		-		309,094		309,094
Due in fiscal year 2016		-		-		-		308,013		308,013
Due in fiscal year 2017		-		-		-		321,674		321,674
Due in fiscal years 2018-2020				_				876,143		876,143
Total payments		634,861		56,082		49,502		2,420,178		3,160,623
Less interest		17,674		2,040		336		441,094		461,144
Present value	\$	617,187	\$	54,042	\$	49,166	\$	1,979,084	\$	2,699,479

Accumulated depreciation on the four equipment leases was approximately \$7.7 million and \$7.1 million as of September 30, 2012 and 2011, respectively.

In addition to the above leases, the Authority has additional capital leases totaling approximately \$16,000, which are not considered to be material.

Total long-term debt payments are as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Fiscal Year Ending September 30,	
2013	\$ 1,757,183
2014	1,036,518
2015	868,482
2016	847,754
2017	841,768
2018-2022	3,879,838
2023-2023	1,396,473
2030 (Pine Ridge)	777,759
2031 (Pine Ridge)	170,063
2032 (Homestead)	806,139
2036 (Tarentum)	914,600
2042 (Groveton)	345,000
2045 (Ohioview I)	470,000
2046 (Ohioview II)	1,250,000
Total minimum debt payments	15,361,577
Less: amounts representing interest	2,536,900
Future minimum debt payments	\$ 12,824,677

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Changes in Long-Term Liabilities

The schedule of changes in long-term liability activity for the year ended September 30, 2012 for the primary enterprise entity is presented below:

	Balance at September 30, 2011	Additions	Reductions	Balance at September 30, 2012	Due Within One Year
Groveton Housing, LP Note	\$ 345,000	\$ -	\$ -	\$ 345,000	\$ -
Homestead note payable - PHFA	806,139	-	-	806,139	-
Ohioview Housing I, LP Note	470,000	-	-	470,000	-
Tarentum I note payable - PHFA	914,600	-	-	914,600	-
Ohioview Housing II, LP Note	1,250,000	-	-	1,250,000	-
Tarentum Life Center Note	1,122,769	-	(1,122,769)	-	-
3 Rivers Rental Properties Notes	441,781	-	-	441,781	54,950
CFFP notes payable	4,500,000	-	(300,000)	4,200,000	300,000
Capital leases	3,685,694	-	(970,448)	2,715,246	805,356
St. Brendan's Note	-	530,000	-	530,000	-
Pine Ridge note payable - PHFA	-	777,759	-	777,759	-
Pine Ridge Note	-	170,063	-	170,063	-
Pine Ridge Notes	-	204,089	-	204,089	204,089
Compensated absences	839,129	177,390	(167,826)	848,693	169,737
Other noncurrent	802,092	36,172	(154,262)	684,002	
Total noncurrent liabilities	\$ 15,177,204	\$ 1,895,473	\$(2,715,305)	\$ 14,357,372	\$1,534,132

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

The schedule of changes in long-term liability activity for the year ended September 30, 2011 for the primary enterprise entity is presented below:

	Balance at September 30,			Balance at September 30,	Due Within
	2010	Additions	Reductions	2011	One Year
Groveton Housing, LP Note	\$ 345,000	\$ -	\$ -	\$ 345,000	\$ -
Homestead note payable - PHFA	806,139	-	-	806,139	-
Ohioview Housing I, LP Note	470,000	-	-	470,000	-
Tarentum I note payable - PHFA	914,600	-	-	914,600	-
Ohioview Housing II, LP Note	1,250,000	-	-	1,250,000	-
Tarentum Life Center Note	1,165,197	-	(42,428)	1,122,769	44,594
3 Rivers Rental Properties Notes	441,781	-	-	441,781	67,888
CFFP notes payable	4,800,000	-	(300,000)	4,500,000	300,000
Capital leases	4,489,889	14,076	(818,271)	3,685,694	928,902
Compensated absences	753,746	236,044	(150,661)	839,129	167,826
Other noncurrent	993,043		(190,951)	802,092	28,328
Total noncurrent liabilities	\$ 16,429,395	\$ 250,120	\$(1,502,311)	\$ 15,177,204	\$1,537,538

11. INTERFUND RECEIVABLE AND PAYABLE

In 2009, Business Activities (Three Rivers) issued two notes in the amounts of \$164,302 and \$208,006 to Glenshaw, to refinance a previous note. The notes both bear interest at a rate of 3.8%, and payments on the notes are due in 216 monthly installments of \$1,051 and \$1,331, respectively. During 2012, Glenshaw sold one of their properties, Twin Oaks, to the Authority. The balance of the \$208,006 note was paid in full with the proceeds received from the sale of Twin Oaks. The amount outstanding was \$143,723 and \$344,372 as of September 30, 2012 and 2011. Amounts are due between entities and are eliminated for presentation on the financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Fiscal Year Ending September 30,	rincipal ayment	Interest Payment
2013	\$ 7,244	\$ 5,372
2014	7,524	5,092
2015	7,815	4,801
2016	8,118	4,499
2017	8,431	4,185
2018-2022	47,307	15,776
2023-2027	57,189	5,894
2028	95	5
	\$ 143,723	\$ 45,624

12. CONTINGENCIES, CONCENTRATIONS, AND COMMITMENTS

The Authority is a defendant in various lawsuits, for which it believes it has meritorious defenses. Outcomes that would have a material impact on the Authority's financial status are not anticipated at this time. Also, the Authority operations primarily depend on HUD funding. The Authority's ability to maintain operations may be severely impacted by a material reduction in HUD funds. A reduction in HUD funding is anticipated for fiscal year 2013 due to the sequestration.

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.

The operations of the Authority are subject to the administrative directives, rules, and regulations of HUD that are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost to comply with a change.

The Authority is also involved in contracts related to various projects. Construction and development commitments outstanding related to these projects as of September 30, 2012 amounted to approximately \$14 million.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

13. RISK MANAGEMENT

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. These risks are covered by commercial insurance the Authority purchases from independent third parties. Settled claims from these risks have not significantly exceeded commercial insurance coverage in the past. There were no significant changes in insurance coverage during the year.

14. Subsequent Event

In September 2012, an agreement was reached for the Authority to purchase 20 units to be converted to public housing at the Meadows at Forest Glen, and was completed in October 2012. As part of the purchase, the Authority assumed the mortgage on the building and providing \$388,000 in cash. The principal balance of the mortgage assumed was \$960,000, with an interest rate of 5.64%, due August 2029. Annual payments are due in an amount equal to 75% of cash flow up to 1% of the original principal balance and then 50% of cash flow. The note is collateralized by a mortgage on the property.



Entity-Wide Financial Data Schedule

2012			740	790	791	792	793		418						501							
		14.850	14.871	14.181	97.109	14.VSH	97.109	14.856	14.885	14.884	14.239	14.218	14.870	14.257	Other Fed 2	Other Fed 1						
Line Item No.	Description	TOTAL	Section 8 Housing Choice	Supportive Housing for	KD HAP	Section 8 -	DHAP	Section 8 - Mod	CFP ARRA 2009	ARRA Competitive	HOME-	CDBG TOTAL	Ross/FSS Total	Total HPRP	Development	TOTAL - Other	TOTAL -	TOTAL BUSINESS	Glenshaw Gardens -	SUBTOTAL	Elimination	ACHA TOTAL
		LIPH	Voucher	Persons with Disabilities		VASH		Rehab Total		Total	TOTAL					Federal	State/Local	ACTIVITIES	Component Unit			
111	Cash-unrestricted	1,164,188	238,929	40,560	14,826		-	50,871		-	-	-	-	-		-	124,577	4,308,519	145,172	6,087,642	-	6,087,642
112	Cash-restricted-modernization and development	54,127 6,218,411	3,354,201					-		-	-	-	-	-		-	-	173,356		54,127 9,745,968	-	54,127 9,745,968
113 114	Cash-other restricted Cash-tenant security deposits	597,429	3,354,201					-		-	-	-				-	-	45,434	13,653	9,745,968 656,516	-	9,745,968
115	Cash - Restricted for payment of current liability							-		-	-	-		-		-	-	-	Í	-	-	-
100	Total Cash	8,034,155	3,593,130	40,560	14,826	-	-	50,871	-	-	-	-	-	-	-	-	124,577	4,527,309	158,825	16,544,253	-	16,544,253
121	Accounts receivable - PHA projects	-						-		-	-	-		-		-	-	-		-	-	-
122-010 122-020	Accounts receivable - HUD other projects - Operating Subsidy Accounts receivable - HUD other projects - Capital fund	606,399 1,020,216		-	931			62,743		-	-	-	-	-		-	-	-		670,073 1,020,216	-	670,073 1,020,216
122-020	Accounts receivable - HOD other projects - Capital fund Accounts receivable - HUD other projects - Other	1,020,210		-				-	_		-	522,631	15,838	-		316,923	-	-		855,392	-	855,392
122	Accounts receivable - HUD other projects	1,626,615	-	-	931		-	62,743	-	-	-	522,631	15,838	-	-	316,923	-	-	-	2,545,681	-	2,545,681
124 125-010	Account receivable - other government Account receivable - miscellaneous - Not For Profit	-						-		-	-	-	-	-		-	-	-		-	-	-
125-020	Account receivable - miscellaneous - Not For Front Account receivable - miscellaneous - Partnership	-						-		-	-	-	-	-		-	-	-		-		-
125-030	Account receivable - miscellaneous - Joint Venture	-						-		-	-	-	-	-		-	-	-		-		-
125-040	Account receivable - miscellaneous - Tax Credit	1,161,808	41,577					-		-	-	-	-	-		-	-	491,912	177 707	1,873,084	-	1,873,084
125-050 125	Account receivable - miscellaneous - Other Account receivable - miscellaneous	1,161,808	41,577 41,577	_	-	_		-	_	-	-	-	 		-		-	491,912 491,912	177,787 177,787	1,873,084	-	1,873,084
126	Accounts receivable - tenants	103,675	ĺ					-		-	-	-	-	-		-	-	335	13,539	117,549		117,549
	Allowance for doubtful accounts - tenants	(26,828)						-		-	-	-	-	-		-	-	-	(1,700)	(28,528)	-	(28,528)
126.2 127	Allowance for doubtful accounts - other Notes, Loans, & Mortgages Receivable - Current	-						-		-	-		-	-		-	-	-		-	-	-
127	Fraud recovery	-						-		-	-	-	-	-		-	-			-	-	-
128.1	Allowance for doubtful accounts - fraud	-						-		-	-	-	-	-		-	-	-		-		-
129	Accrued interest receivable	2,865,270	41,577		931			62,743		-	-	522,631	15,838	-		316,923	-	492,247	189,626	4,507,786	-	4,507,786
120	Total receivables, net of allowance for doubtful accounts			-	931	-	-	62,743	-	-	-	522,031	15,838	-	-	316,923	-	492,247	189,626		-	
131	Investments - unrestricted Investments - restricted	6,457,969	-					-		-	-	-	-	-		-	-	-		6,457,969	-	6,457,969
	Investments - restricted for payment of current liability	-						-		-	-	-		-		-	-	-		-	-	
142	Prepaid expenses and other assets	309,900						-		-	-	-	-	-		-	-	-		309,900	-	309,900
143	Inventories All properties in the late inventories	-						-		-	-	-	-	-		-	-	2,187		2,187	-	2,187
143.1 144	Allowance for obsolete inventories Inter program - due from	868,445		-	-		-	-		-	-	-	-	-		-	-	-		868,445	(868,445)	
145	Assets held for sale	-								-	-	-	-	-		-	-	-		-	-	
150	Total Current Assets	18,535,739	3,634,707	40,560	15,757	-	-	113,614	-	-	-	522,631	15,838	-	-	316,923	124,577	5,021,743	348,451	28,690,540	(868,445)	27,822,095
161	Land	8,551,531						-		-	-	-	-	-		-	-	1,267,336	48,743	9,867,610		9,867,610
162	Buildings	244,813,736						-		-	-	-	-	-		-	-	12,089,348	796,225	257,699,309	-	257,699,309
163 164	Furniture, equipment and machinery - dwellings Furniture, equipment and machinery - administration	12,369,394 1,269,796	113,011					-		-	-	-	-	-		-	-	64,738	13,018	12,382,412 1,447,545	-	12,382,412 1,447,545
165	Leasehold improvements	-	110,011					-			-	-	-	-		-	-	-		-	-	-
166	Accumulated depreciation	(118,057,572)	(98,012)					-		-	-	-	-	-		-	-	(5,679,202)	(810,227)	(124,645,013)	-	(124,645,013)
167 168	Construction in progress Infrastructure	3,761,421						-			-	522,631	-	-		-	-	319,342		4,603,394	-	4,603,394
160	Total capital assets, net of accumulated depreciation	152,708,306	14,999	-	-	-	-	-	-	-	-	522,631	-	-	-	-	-	8,061,562	47,759	161,355,257	-	161,355,257
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit							-		-	-	-	-	-		-	-	-		-	-	
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	-						-		-	-	-	-	-		-	-	69,965,832		69,965,832	(53,507,533)	16,458,299
171-030 171-040	Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit	-						-		-	-	-	-	-		-	-	-		-	-	-
	Notes, Loans, & mortgages receivable - Non-current - 1ax Credit Notes, Loans, & mortgages receivable - Non-current - Other	71,000						-		-	-	-	-	-		-	-	946,909		1,017,909	(143,723)	874,186
171	Notes, Loans, & mortgages receivable – Non-current	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,912,741	-	70,983,741	(53,651,256)	17,332,485
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - NFP	-						-		-	-	-	-	-		-	-	-		-	-	-
172-020 172-030	Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture	<u> </u>								-	-	-					-	-		-	-	
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit				_		-	-		-	-	-	-	-		-	-	-		-	-	-
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	-						-		-	-	-	-	-		-	-	-		-	-	-
172 173	Notes, Loans, & mortgages receivable – Non-current - past due Grants receivable – Non-current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
174-010	Other assets - Not For Profit							-		-	-			-		-	-			-	-	-
174-020	Other assets - Partnership							-		-	-	-	-	-		-	-	-		-	-	-
174-030 174-040	Other assets - Joint Venture Other assets - Tax Credit	-						-		-	-	-	-	-		-	-	-		-	-	-
174-040	Other assets - Tax Credit Other assets - Other																					
174	Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
176-010 176-020	Investment in Joint venture - Not For Profit Investment in Joint venture - Partnership	-						-		-	-	-	-	-		-	-	-		-	-	-
176-020	Investment in Joint venture - Partnership Investment in Joint venture - Joint Venture	<u>-</u>						-		-	-	-	-	-			-	245,000		245,000	-	245,000
176-040	Investment in Joint venture - Tax Credit	-						-		-	-	-	-	-		-	-	-		-	-	-
176-050	Investment in Joint venture - Other	-						-		-	-	-	-	-		-	-			245.000	-	245.000
176 180	Investment in joint venture Total Non-current Assets	152,779,306	14,999	-	-	-	-	-	-	-	-	522,631	-	-	-	-	-	245,000 79,219,303	47,759	245,000 232,583,998	(53,651,256)	245,000 178,932,742
190	Total Assets	171,315,045		40,560	15,757			113,614	ı <u> </u>		ı	1,045,262				316,923	124,577		396,210		(54,519,701)	206,754,837
190	1 Otal Assets	1/1,313,043	3,049,700	40,500	13,/3/	-	-	113,014	1	-		1,043,202	15,638			310,923	124,5//	04,441,040	370,410	201,274,338	(34,317,/01)	200,/34,03/

							1	1										1				
2012		14.850	740	790	791	792	793	14.057	418	14 994	14 220	14210	14.970	14357	501	Other Fedd						
		14.850	14.871	14.181	97.109	14.VSH	97.109	14.856	14.885	14.884	14.239	14.218	14.870	14.257	Other Fed 2	Other Fed 1						1
	Description		Section 8	Supportive						ARRA								TOTAL	Glassia and			
Line Item No.	Bestription	TOTAL	Housing Choice	Housing for	KD HAP	Section 8 -	DHAP	Section 8 - Mod	CFP ARRA 2009		HOME-	CDBG TOTAL	Ross/FSS Total	Total HPRP	Development	TOTAL - Other	TOTAL -	BUSINESS	Glenshaw Gardens -	SUBTOTAL	Elimination	ACHA TOTAL
		LIPH	Voucher	Persons with Disabilities		VASH		Rehab Total		Total	TOTAL					Federal	State/Local	ACTIVITIES	Component Unit			
				Districts																		ı
		•					•													•		
211	Bank overdraft	-						-		-	-	-	-	-		-	-	-		-	-	-
312	Accounts payable <= 90 days	1,402,813	247					-		-	-	-	-	-		-		95,143	25,014	1,523,217		1,523,217
313	Accounts payable > 90 days past due	152 524	22.207					-		-	-	-	-	-		-	-	-	10.002	- 104.014		-
321	Accrued wage/payroll taxes payable Accrued compensated absences - current portion	152,536 152,755	23,396 16,982					-		-	-	-	-	-		-		-	18,982	194,914 169,737		194,914 169,737
322 324	Accrued contingency liability	132,733	10,782					-		-	-	-	-	-		-		-		109,737		109,737
325	Accrued interest payable	-						_		-	-	-	-	-		-	_	-		-	-	
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	-						-		-	-	-	-	-		-	-	-		-	-	-
331-020	Accounts payable - HUD PHA Programs - Capital fund	444,598						-		-	-	-	-	-		-	-	-		444,598	-	444,598
331-030	Accounts payable - HUD PHA Programs - Other	-	90,737	8,739		•		-		-	-	-	-	-		-	-	28,328		127,804	-	127,804
331	Accounts payable - HUD PHA Programs	444,598	90,737	8,739	-	-	-	-	-	-	-	-	-	-	-	-	-	28,328	-	572,402		572,402
332	Accounts payable - PHA Projects	-						-		-	-	-	-	-		-		-		-	-	-
333	Accounts payable - other government	214,192					 	-		-	-	-	-	-		-	-	- 45 40 1	10 (52	214,192		214,192
341	Tenant security deposits	597,429						-		-	-	-	-	-		-		45,434	13,653	656,516		656,516
342-010 342-020	Deferred revenue - Operating Subsidy Deferred revenue - Capital fund	-					1	†		-	-	-	-	-		-	-	-		-		-
342-020	Deferred revenue - Capital fund Deferred revenue - Other	89,279					 	-		-	-		-	-		1		48,217	5	137,501		137,501
342	Deferred revenue	89,279	_	-			-	_	-	-	_	-	_	-		_	-	48,217	5	137,501	_	137,501
343-010	CFFP	300,000						-		-	-	-	-	-		-	-	-		300,000		300,000
343-020	Capital Projects/ Mortgage Revenue	1,009,445						-		-	-	-	-	-		-	-	54,950		1,064,395	-	1,064,395
343	Current portion of LTD- capital projects/mortgage revenue bonds	1,309,445	-	-			-	-	-	-	-	-	-	-	·	-	-	54,950	-	1,364,395	-	1,364,395
344	Current portion of long-term debt - operating borrowings	-						-		-	-	-	-	-		-	-	-	7,244	7,244	(7,244)	-
345	Other current liabilities	470,386	75,336					-		-	-	-	-	-		-	-	4,202	56,190	606,114	-	606,114
346	Accrued liabilities - other	313,265						-		-	-	-	-	-		-	-	-		313,265	-	313,265
347	Inter program - due to	315	-					-	-	-	-	522,631	15,856	-	-	316,923	37	12,683		868,445	(868,445)	-
348-010 348-020	Loan liability - current - Not For Profit Loan liability - current - Partnership	-						-		-	-	-	-	-		-		-		-		-
348-020	Loan liability - current - Partnersnip Loan liability - current - Joint Venture	-						-		-	-	_	-	-		-		-		-		
348-040	Loan liability - current - Tax Credit							_				-	-			-		-		-		
348-050	Loan liability - current - Other	-						-		-	-	-	-	-		-		-		-1		
348	Loan liability - current	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Total Current Liabilities	5,147,013	206,698	8,739	-	-	-	-	-	-	-	522,631	15,856	-	-	316,923	37	288,957	121,088	6,627,942	(875,689)	5,752,253
			1							1				1								
351-010	Long-term debt - CFFP	3,900,000 60,150,984						-		-	-	-	-	-		-	-	916.831		3,900,000 61.067.815	(53,507,533)	3,900,000 7,560,282
351-020	Long-term - Capital Projects/ Mortgage Revenue	60,150,984 64,050,984						-		-	-	-	-	-		-		916,831 916,831		61,067,815 64,967,815	(53,507,533)	11,460,282
351 352	Capital Projects/ Mortgage Revenue Bonds Long-term debt, net of current - operating borrowings	64,050,984	-	-			-	-	-	-	-	-	-	-	-	-		916,831	136,479	136 479	(136,479)	11,460,282
353	Non-current liabilities - other	277,894	406,108					-			-	_	-	-		-		-	130,477	684,002	(130,472)	684,002
354	Accrued compensated absences- Non-current	611,028	67,928				İ	-		-	-	-	-	-		-		-		678,956	_	678,956
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	-						-		-	-	-	-	-		-	-	-		-		-
355 356	Loan liability - Non-current FASB 5 Liabilities	-	-	-			-	<u> </u>	-			_	_	-	-	-		-	-	-		
356	Accrued Pension and OPEB Liability	-					 	-		-	-		-	-								
357	Total Non-Current Liabilities	64,939,906	474,036	-	-	-	-	-	-	-	-	-	-	-	-		-	916,831	136,479	66,467,252	(53,644,012)	12,823,240
			,,,,,													· · · · · · · · · · · · · · · · · · ·				, . ,		
300	Total Liabilities	70,086,919	680,734	8,739	-	-	-	-	-	-	-	522,631	15,856	-	-	316,923	37	1,205,788	257,567	73,095,194	(54,519,701)	18,575,493
508.1	Invested in capital assets, net of related debt	87,347,877	14,999	-	-	-	-	-	-	-	-	522,631	-	-	-	- 1	-	7,089,781	47,759	95,023,047	53,507,533	148,530,580
	Restricted Net Assets	6,272,538	2,948,093					-		-	-	- ,,,,,,	-	-	-	-	-	70,621,880	, , , ,	79,842,511	(53,507,533)	26,334,978
512.1	Unrestricted Net Assets	7,607,711	5,880	31,821	15,757	-	-	113,614		-	-	-	(18)	-	-	-	124,540	5,323,597	90,884	13,313,786		13,313,786
513	Total Equity/Net Assets	101,228,126	2,968,972	31,821	15,757	-	-	113,614	-	-	-	522,631	(18)	-	-	-	124,540	83,035,258	138,643	188,179,344	-	188,179,344
							ı	1	1	1	1	2						1				
600	Total Liabilities and Equity/Net assets	171,315,045	3,649,706	40,560	15,757	-	_	113,614	-	-	-	1,045,262	15,838	-	-	316,923	124,577	84,241,046	396,210	261,274,538	(54,519,701)	206,754,837

2012			540	500	I got I	go2		1	440	1			,	1		1						
2012		14.850	740 14.871	790 14.181	791 97.109	792 14.VSH	793 97.109	14.856	418 14.885	14.884	14.239	14.218	14.870	14.257	501 Other Fed 2							
Line Item No.	Description	TOTAL	Section 8 Housing	Supportive Housing for				Section 8 - Mod		ARRA			Ross/FSS			TOTAL - Other	TOTAL -	TOTAL BUSINESS	Glenshaw Gardens -		Financial Statement	
		LIPH	Choice Voucher	Persons with Disabilities	KD HAP	Section 8 - VASH	DHAP	Rehab Total	CFP ARRA 2009	Competitive Total	HOME TOTAL	CDBG TOTAL	Totals	Total HPRP	Development	Federal	State/Local	ACTIVITIES	Component Unit	SUBTOTAL	Elimination	ACHA TOTAL
70300	Net tenant rental revenue	7,954,861		Distributes				-		-	-	-	-	-		-	-	827,765	318,265	9,100,891	-	9,100,891
70400	Tenant revenue - other	114,866						-		-	-	-	-	-		-	-	-		114,866	-	114,866
70500	Total Tenant Revenue	8,069,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827,765	318,265	9,215,757	-	9,215,757
70600-010	Housing assistance payments	-	26,455,445	284,812	848	-		477,644		-	-	-	-	-		-	-	-	-	27,218,749	-	27,218,749
70600-020	Ongoing administrative fees earned	-	2,521,320		83			-		-	-	-	•	-		-	-	-	-	2,521,403	-	2,521,403
70600-030	FSS Coordinator	-	107,379					-		-	-	-	-			-	-	-	-	107,379	-	107,379
70600-040 70600-050	Actual independent public accountant audit costs Total preliminary fees earned	-								-	-	-	-	-		-	-	-	-	-	-	-
70600-060	Interest earned on advances	-						-		-	-	-	-	-		-	-	-	-	-	-	-
70600-070	Admin fee calculation description	-						-		-	-	-		-		-	-	-	-	-	-	-
70600	HUD PHA operating grants	14,992,623	29,084,144	284,812	931	-	=	477,644	16,017	30,747	-	=	232,624	-		127,900	-	-	-	45,247,442	-	45,247,442
70610	Capital grants	1,362,396							263,651	742,828	-	-	-	-	-	-	-	-		2,368,875	-	2,368,875
																1						
70710	Management Fee Asset Management Fee	2,834,777 327,080								-	-	-	-	-		-	-	-		2,834,777 327,080	(2,834,777)	-
70720 70730	Book-Keeping Fee	482,944								-	-	-	-	=		-	=	-		482,944	(482,944)	-
70740	Front Line Service Fee	2,998,501								-	-	-	-	1		-	-	-		2,998,501	(2,998,501)	-
70750	Other Fees Total Fee Revenue	6,643,302	_					_		-	-	-	-	=		-	=	-		6,643,302	(6,643,302)	-
70700	Total Fee Revenue	0,043,302		-	-	-	_	-		-	-1	-	-		-	-				0,043,302	(0,043,302)	-
70800	Other government grants	-								-	2,750	1,220,917	-	131,818		-	60,000	-		1,415,485	-	1,415,485
71100-010 71100-020	Housing Assistance Payment - investment income unrestricted Administrative Fee - investment income unrestricted	-	-							-	-	-	-	-		-	<u> </u>	-		-	-	-
71100	Investment income - unrestricted	18,232	-	-	-					-	-	-	-	-		-	-	29,696		47,928		47,928
71200	Mortgage interest income	-								-	-	-	-	-		-	=	1,613,358		1,613,358	(1,613,358)	-
71300	Proceeds from disposition of assets held for sale	-								-	-	-	-			-	-	-		-	-	-
71310 71400-010	Cost of sale of assets Housing Assistance Payment - fraud recovery	-								-	-	-	-	-		-	<u>-</u>	-			-	-
71400-020	Administrative Fee - fraud recovery	-								-	-	-	-	-		-	=	_		_		-
71400	Fraud recovery	- 2 422 000	- 1 400 051	-						-	-	-	-	-		-	-	613,336	212.056		-	
71500 71600	Other revenue Gain or loss on sale of capital assets	3,422,098 (18,298)	1,480,951	736						-	-	-	-	-		-	-	613,336	213,956 97,497	5,731,077 79,199	-	5,731,077 79,199
72000-010	Housing Assistance Payment - investment income restricted	-	5,558								-	-	-			-	-	-	-	5,558	-	5,558
72000-020	Administrative Fee - investment income restricted	-								-	-	-	-			-	-	-		-	-	-
72000 70000	Investment income - restricted Total Revenue	3,335 34,493,415	5,558 30,570,653	285,548	931		-	477,644	279,668	773,575	2,750	1,220,917	232,624	131,818	-	127,900	60,000	170 3,084,325		9,063 72,371,486	(8,256,660)	9,063 64,114,826
70000			1								- "		·									
91100	Administrative salaries	4,105,675	1,130,992	-				-		-	-	-	-	-		-	-	53,675		5,410,590	-	5,410,590
91200 91300	Auditing fees Management Fee	192,795 1,971,391	13,148 752,624	7,056				9,780	53,179	30,747	-	-	-	-		-	-	5,718	4,279	215,940 2,824,777	(2,824,777)	215,940
91310	Book-Keeping Fee	250,782	221,640	4,410				6,112	,	-	-	-	-	1		-	-	-		482,944	(482,944)	-
91400	Advertising and Marketing	20,127	4,352	-				-		-	-	-	-	-		-	-	-	51.554	24,479	-	24,479
91500 91600	Employee benefit contributions - administrative Office Expenses	1,518,070 830,301	553,964 277,631	-				11,356		-	-	-	2,019	-		11,745	-	48,945 120,874	51,554 24,210	2,172,533 1,278,136	-	2,172,533 1,278,136
91700	Legal Expense	292,044	8,808	-				-		-	-	-	-	-		-	-	102,026	-	402,878	-	402,878
91800	Travel	122,446	27,665	-				-		-	-	-	-	-		489	-	7,831	2,110	160,541	-	160,541
91810 91900	Allocated Overhead Other	1,062,312	1,539	_				-		-	2,750	-	177,252	131,818		18,075	312,744	386,810	57,509	2,150,809	-	2,150,809
91000	Total Operating-Administrative	10,365,943	2,992,363	11,466	-	-	1	27,248	53,179	30,747	2,750	-	179,271	131,818	ī	30,309	312,744	725,879	259,910	15,123,627	(3,307,721)	11,815,906
																		T				
92000	Asset Management Fee	337,080							-	-	-	-	-			-	-	-		337,080	(337,080)	-
92100	Tenant services - salaries	78,140								-	-	-	35,686			38,501	-	94,099		246,426		246,426
92200	Relocation Costs	-								-	-	-				-	-	-		-	-	-
92300 92400	Employee benefit contributions - tenant services Tenant services - other	17,845 175,912								-	-	-	17,685			12,269	-	41,160 36,208		88,959 212,120	-	88,959 212,120
92400 92500	Total Tenant Services	271,897	-	-	-	-	-	-	-	-	-	-	53,371		-	50,770	-	171,467		547,505		547,505
93100 93200	Water Electricity	594,891 1,717,121								-	-	-	-			-	-	21,841 71,392		623,811 1,813,341	-	623,811 1,813,341
93200	Gas	952,243								-	-	-	-			-		44,905	23,017	1,020,165		1,020,165
93400	Fuel	-								-	-	-	-			-	-	-		-	-	-
93500	Labor Sewer	1,057,035								-	-	-	-			-	-	36,461	11,184	1,104,680	-	1,104,680
93600 93700	Employee benefit contributions - utilities	1,057,035								-	-	-	-			-	-	- 50,401	11,104	1,104,000	-	1,104,000
93750	HAP Portability-In	-								-	-	÷	-			-		-		-	-	-
93800	Other utilities expense Total Utilities	4,321,290								-	-	-	-			-	-	174,599	66,108	4,561,997	-	4,561,997
93000	1 otal Cultures	4,321,290	-	-		-	-	-	-	-	-	-	-		-	-	-	174,599	66,108	4,561,997	-	4,561,997

2012		14.850	740 14.871	790 14.181	791 97.109	792 14.VSH	793 97.109	14.856	418 14.885	14.884	14.239	14.218	14.870	14.257	501 Other Fed 2							
Line Item No.	Description	TOTAL LIPH	Section 8 Housing Choice Voucher	Supportive Housing for Persons with Disabilities	KD HAP	Section 8 - VASH	DHAP		CFP ARRA 2009	ARRA Competitive Total	HOME TOTAL	CDBG TOTAL	Ross/FSS Totals	Total HPRP		FOTAL - Other Federal	TOTAL - State/Local	TOTAL BUSINESS ACTIVITIES	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
94100	Ordinary maintenance and operations - labor	3,151,241						-		-	-	-	-			-	-	46,863		3,227,919	-	3,227,919
94200 94300-010	Ordinary maintenance and operations - materials and other Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	1,355,312 326,540	-	-				-		-	-	-	-			-	37	44,475 29,323	4,715 9,034	1,404,539 364,897	-	1,404,539 364,897
94300-020	Ord Maint and Op Contracts - Heating & Cooling Contracts	454,712						-		-	-	-	-			-	-	32,509		489,568	-	489,568
94300-030 94300-040	Ord Maint and Op Contracts - Snow Removal Contracts Ord Maint and Op Contracts - Elevator Maintenance Contracts	150,553						-		-	-	-	-			-	-	9,859	749	161,161	-	161,161
94300-050	Ord Maint and Op Contracts - Landscape & Grounds Contracts	402,344						-		-	-	-	-			-	-	27,417	5,815	33,232 402,344	-	33,232 402,344
94300-060 94300-070	Ord Maint and Op Contracts - Unit Turnaround Contracts Ord Maint and Op Contracts - Electrical Contracts	402,344						-		-	-	-	-			-	-	2,481	2,249	4,730	-	4,730
94300-080 94300-090	Ord Maint and Op Contracts - Plumbing Contracts Ord Maint and Op Contracts - Extermination Contracts	64,943						-		-	-	-				-	-	5,786 1,704	727 2,675	6,513 69,322	-	6,513 69,322
94300-100	Ord Maint and Op Contracts - Externination Contracts Ord Maint and Op Contracts - Janitorial Contracts	2,998,501						-		-	-	-	-			-	-	3,016	2,422	3,003,939	(2,998,501)	5,438
94300-110 94300-120	Ord Maint and Op Contracts - Routine Maintenance Contracts Ord Maint and Op Contracts - Misc Contracts	624,046 755,686	_	-				-		-	-	-	-			46,821	-	19,861 138,340		646,002 995,110	-	646,002 995,110
94300	Total Ordinary Maintenance and Operations Contracts	5,777,325	-	-		-	-	9	-	-	-	÷	-		-	46,821	÷	270,296		6,176,818	(2,998,501)	3,178,317
94500 94000	Employee benefit contribution - ordinary maintenance Total Maintenance	1,338,366 11,622,244	-	-	-	-	-	-	-	-	-	-	-		-	46,821	37	361,634	116,906	1,338,366 12,147,642	(2,998,501)	1,338,366 9,149,141
																		-			* * * * * *	
95100 95200	Protective services - labor Protective services - other contract costs	498,652								-	-	-	-			-	-	-		498,652	-	498,652
95300	Protective services - other	1 165,624								-	-	-	-			-	255,353	214	475	256,043 165,624	-	256,043 165,624
95500 95000	Employee benefit contributions - protective services Total Protective Services	664,277		-	-	-	-	-	-	-	-	-	-		-	-	255,353	214	475	920,319	-	920,319
96110	Property Insurance	615,053	3,059					_ [_	_							9,410		627,522		627,522
96110	Liability Insurance	139,100	11,810	-				-		-	-		-			-	-	17,619	6,806	175,335	-	175,335
96130 96140	Workmen's Compensation All other Insurance	245,899 108,367	41,439 13,384	-				-		-	-	-	-			-	-	6,599	12,683 4,128	306,620 125,879	-	306,620 125,879
96100	Total insurance Premiums	1,108,419		-	-	-	-	-	-	-	-	-	-		-	-	-	33,628		1,235,356	-	1,235,356
96200	Other general expenses	1,183,006	51,228	64			2,487	-		-	-		_			-		10,810	33,989	1,281,584	_	1,281,584
96210	Compensated absences	44,948						-		-	-	-	-			-	-	-		47,720	-	47,720
96300 96400	Payments in lieu of taxes Bad debt - tenant rents	388,428 133,027						-		-	-	-	-			-	-	-		388,428 133,027	-	388,428 133,027
96500	Bad debt - mortgages	-						-		-	-	-	-			-	-	-		-	-	-
96600 96800	Bad debt - other Severance expense	-	-					1,802		-	-	-	-			-	-	-		1,802	-	1,802
96000	Total Other General Expenses	1,749,409	54,000	64	-	-	2,487	1,802	-	-	-	-	-		-	-	-	10,810	33,989	1,852,561	-	1,852,561
96710	Interest of Mortgage (or Bonds) Payable	296,212						-		-	-	-	-			-	-	5,740		310,181	-	310,181
96720 96730	Interest on Notes Payable (Short and Long Term) Amortization of Bond Issue Costs	1,763,730						-		-	-	-	-			-	-	53,964		1,817,694	(1,613,358)	204,336
96700	Total Interest expense and Amortization cost	2,059,942	-	-	-	-	-	-	-	-	-	-	-		-	-	-	59,704	8,229	2,127,875	(1,613,358)	514,517
96900	Total Operating Expenses	32,500,501	3,116,055	11,530	-	-	2,487	29,050	53,179	30,747	2,750	-	232,642	131,818	-	127,900	568,134	1,537,935	509,234	38,853,962	(8,256,660)	30,597,302
97000	Excess Revenue Over Operating Expenses	1,992,914	27,454,598	274,018	931	-	(2,487)	448,594	226,489	742,828	-	1,220,917	(18)	-	-	-	(508,134)	1,546,390	120,484	33,517,524	-	33,517,524
97100	Extraordinary maintenance Casualty losses- Non-capitalized	46,691								-	-	-	-			-	-	-		46,691	÷	46,691
97200 97300-010	Mainstream 1 & 5 year	-															-	-		-	-	-
97300-020 97300-025	Home-Ownership Litigation	-	302,199									-					-	-		302,199	-	302,199
97300-030	Hope IV	-										-					-	-		-	-	-
97300-035 97300-040	Moving to Work Tenant Protection	-	194,311	-								-					-	-		194,311	-	194,311
97300-050	Portability In	-	-									÷					÷	-		-		-
97300-060 97300-070	Enhanced All Other	-	26,699,087	246,892		-		429,437				-					-	-		27,375,416	-	27,375,416
97300	Total Housing assistance payments	7,388,128	27,195,597 10,023	246,892	-	-	-	429,437		-	-	-	-		-	-	-	928,014	- 8,598	27,871,926 8,334,763	-	27,871,926 8,334,763
97400 97350	Port In	7,360,126	1,334,415							-	-	=	-			-		928,014	8,378	1,334,415	-	1,334,415
97800 90000	Dwelling units rent expense Total Expenses	39,935,320	31,656,090	258,422	_		2,487	458,487	53,179	30,747	2,750	-	232,642	131,818	_	127,900	568,134	2,465,949	517,832	76,441,757	(8,256,660)	68,185,097
90000								,			-,					,	,	_,,	211,022			********
10010 10020	Operating transfer in Operating transfer out	2,633,406 (2,633,406)								-	-	-	-			-	-	-		2,633,406 (2,633,406)	(2,633,406) 2,633,406	-
10030-010	Not For Profit	-								-	-	-	-			-	-	-		-	-	-
10030-020 10030-030	Partnership Joint Venture	-								-	-	-	-			-	-	-		-	-	-
10030-040	Tax Credit	-								-	-	-	-			-	-	-		-	-	-
10030-050 10030	Other Operating transfers from / to primary government	-								-	-	-	-			-	-	-		-	-	-
10040	Operating transfers from / to component unit Extraordinary items, net gain/loss	-							-	-	-	-	-			-	-	-		-	-	-
10070 10080	Extraordinary items, net gain/loss Special items, net gain/loss	-								-	-	-	-			-	-	-		- -		-
10091	Inter AMP Excess Cash Transfer In Inter AMP Excess Cash Transfer Out	955,600 (955,600)								-	-	-	-			-	-	-		955,600 (955,600)	(955,600) 955,600	-
10092 10093	Transfers from Program to AMP	(755,000)								-	-	-	-			-	-	-		(255,000)	955,600	-
10094 10100	Transfers from AMP to Program Total other financing sources (uses)	-	_	_						-	-	-	-			-	-	-		-	-	-
			_	_		-			-	-	-	-				-	-	-	-	-	-	-
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	(5,441,905)	(1,085,437)	27,126	931	-	(2,487)	19,157	226,489	742,828	-	1,220,917	(18)	-	-	-	(508,134)	618,376	111,886	(4,070,271)	-	(4,070,271)

2012		I	740	790	791	792	793		418						501							
#4.2		14.850	14.871	14.181	97.109	14.VSH	97.109	14.856	14.885	14.884	14.239	14.218	14.870	14.257	Other Fed 2							1
Line Item No.	Description	TOTAL LIPH	Section 8 Housing Choice Voucher	Supportive Housing for Persons with Disabilities	KD HAP	Section 8 - VASH	DHAP	Section 8 - Mod Rehab Total	CFP ARRA 2009	ARRA Competitive Total	HOME TOTAL	CDBG TOTAL	Ross/FSS Totals	Total HPRP	Development	TOTAL - Other Federal	TOTAL - State/Local	TOTAL BUSINESS ACTIVITIES	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
11020	Required Annual Debt Principal Payments	298,524		Disabilities						-	-	-				-	-	-		298,524	-	298,524
11030	Beginning equity	104,127,236	3,754,334	4,695	14,826	-	2,562	394,457	37,162	-	-	523,714	-		93,701	-	632,674	82,637,497	26,757	192,249,615	-	192,249,615
11040-010	Equity Transfers - Mod Rehab to HCV	-	300,000					(300,000)		-	-	-	-			-	-	-		-	_	-
11040-020	Equity Transfers - Development to AMP 816 for Construction of Asset	93,701						-	-	-	-	-	-		(93,701)	-	-	-		-	1	-
11040-030	Equity Transfers - close DHAP IKE into HCV	-	75				(75)	-		-	-	-	-			-	-	-		-	-	-
11040-040 11040-050	Equity Transfers - CDBG to AMPs for Construction of Assets Equity Transfers - ARRA to AMPs for Construction of Assets	1,222,000 1,006,479						-	(2/2/51)	(742,828)	-	(1,222,000)	-			-	-	-		-		-
11040-060	Equity Transfers - ARRA to AMPS for Construction of Assets Equity Transfers - InterAMP transfers	1,006,479							(263,651)	(/42,828)		-					-	-			-	-
11040-070	Equity Transfers -	-						-		-	-	-	-			-	-	-		-		-
11040-080	Equity Transfers - Build Vesper St. property	220,615	-			-		-		-	-	-	-			-	-	(220,615))	-		-
11040-090	Equity Transfers -	-						-		-	-	-				-	-	-		-	-	-
11040	Prior period adjustments, equity transfers, and correction of errors	2,542,795	300,075	-	-	-	(75)	(300,000)	(263,651)	(742,828)	÷	(1,222,000)	-		(93,701)	-	-	(220,615)	-	-	-	
11170-001	Administrative Fee Equity- Beginning Balance	-	71,647																	71,647		71,647
11170-010	Administrative Fee Revenue	-	2,628,699																	2,628,699		2,628,699
11170-020	Hard to House Fee Revenue	-																		-		-
11170-030	Audit Costs	-																		-		-
11170-040 11170-045	Investment Income Fraud Recovery Revenue	-	-																			1
11170-050	Other Revenue	-	1,781,026																	1,781,026		1,781,026
11170-051	Comment for Other Revenue	-																		-		-
11170-060	Total Admin Fee Revenues	-	4,409,725																	4,409,725		4,409,725
11170-080	Total Operating Expenses	-	4,450,470																	4,450,470		4,450,470
11170-090 11170-100	Depreciation Other Expenses	-	10,023																	10,023		10,023
11170-101	Comment for Other Expense	-																		-		-
11170-110	Total Expenses	-	4,460,493																	4,460,493		4,460,493
11170-002	Net Administrative Fee	-	(50,768))																(50,768)		(50,768)
11170-003	Administrative Fee Equity- Ending Balance Administrative Fee Equity	-	20,879 20,879																	20,879 20,879		20,879 20,879
11170	Aummstrative ree Equity	_	20,877	_		-	- 1	-		-		l l		1	-	-		-	-	20,077	-	20,077
11180-001	Housing Assistance Payments Equity - Beginning Balance	-	3,682,687																	3,682,687		3,682,687
11180-010	Housing Assistance Payments Revenue		26,455,445																	26,455,445		26,455,445
11180-015 11180-020	Fraud Recovery Revenue																			-		-
11180-020	Other revenue Comment for other revenue	_																		-		
11180-025	Investment Income	-	5,558																	5,558		5,558
11180-030	Total HAP revenues	-	26,461,003																	26,461,003		26,461,003
11180-080 11180-090	Housing Assistance Payments Other concess	-	27,195,597																	27,195,597		27,195,597
11180-090	Other expense Comment for other expense	-																				_
11180-100	Total Housing Assistance Payments Expense	-	27,195,597															<u> </u>		27,195,597		27,195,597
11180-002	Net Housing Assistance Payments	-	(734,594)								_									(734,594)		(734,594)
11180-003	Housing Assistance Payment Equity - Ending Balance	-	2,948,093																	2,948,093 2,948,093		2,948,093
11180	Housing Assistance Payments Equity	-	2,948,093	-		-	-		-	-	-		-		-	-	-	-	-	2,948,093		2,948,093
11190	Unit Months Available	33,880	63,147	720		-		864	-	-	-	-	-			-	-	1,668	432	100,711	-	100,711
11210	Unit Months Leased	32,989	63,147	705		-		864	-	-	-	-	-			=	-	1,647	427	99,779	-	99,779
11270	Excess Cash	2,989,001								-	-		-			-	-	-		2,989,001	_	2,989,001
11610	Land Purchases	-								_	-		-			-	_	-		_		
11610 11620	Building Purchases	2,070,350								-	-		-			-	-	-		2,070,350	-	2,070,350
11630	Furniture & Equipment-Dwelling Purchases	-								-	-		-			-	-	-				-
11640	Furniture & Equipment-Administrative Purchases	-							-	-	-		-				-	-		-	-	_
13510	CFFP Debt Service Payments	594,736								-	-		-			-	-	-		594,736	-	594,736
13901	Replacement Housing Factor Funds	_	1	1	1	l				-	-			1		-	_	_		-		

Low-Income Public Housing Financial Data Schedule

	Public Housing Balance Sheet	1																					
Line Item	Description	AMP 101	AMP 102	AMP 103	AMP 201	AMP 202	AMP 203	AMP 301	AMP 302	AMP 303	AMP 304	AMP 305	AMP 401	AMP 402	AMP 403	AMP 501	AMP 502	AMP 503	AMP 504	AMP 601	AMP 602	AMP 701	AMP 702
No.	· ·	AMI 101	AMI 102		ANII 201	AWI 202	AMI 203	AMI 301	AMI 302	AMI 303	AMI 304	AMI 303	AMI 401	AWII 402	AWI 403	AMI 301	AMI 302	AMI 303	AMI 304	AMI 001	AWI 002	AMI 701	ANII 702
	Cash - unrestricted Cash - restricted-modernization and development			138,636																			
	Cash - other restricted				437,221			440,372		625,893						419,821	366,986	341,875	229,106			566,862	
	Cash - tenant security deposits	37,822	44,872	19,928	5,575	43,262	48,412	14,597	10,434		2,675	7,191	24,293		31,639		8,437	8,920	12,484	34,352	27,097	11,145	43,29
	Cash - Restricted for payment of current liability																						
100	Total Cash	37,822	44,872	158,564	442,796	43,262	48,412	454,969	10,434	633,482	2,675	7,191	24,293		31,639	427,423	375,423	350,795	241,590	34,352	27,097	578,007	43,29
121	Accounts receivable - PHA projects		I		I												I						
	Accounts receivable - HUD other projects - Operating Subsidy	583,710		13,195					1,228														
	Accounts receivable - HUD other projects - Capital fund	653,836		-		88,008	85,261	30,780	33,751				37,543	3,023						88,014			
122-030 A	Accounts receivable - HUD other projects - Other Accounts receivable - HUD other projects	1,237,546		13,195		88,008	85,261	30,780	34,979				37,543	3,023						88,014			
	Account receivable - ntob other projects Account receivable - other government	1,237,546	-	15,195	-	88,008	85,201	30,780	34,979	-	-	-	37,543	3,023	-	-	-		-	88,014	-	-	
125-010 A	Account receivable - miscellaneous - Not For Profit																						
	Account receivable - miscellaneous - Partnership																						
120 000	Account receivable - miscellaneous - Joint Venture Account receivable - miscellaneous - Tax Credit																						
	Account receivable - miscellaneous - 1ax Credit Account receivable - miscellaneous - Other		536	401	2,914	60									_					610	4,238	400	
		-	536		2,914	60		-	-	-	-	-	-	-	-	-	-	-	-	610		400	
126	Accounts receivable - tenants	22,282	1,425	1,936	1617			16,959	908	3,052	1,360	4,098	6,914							17,713	5,831		4,90
120.1	Allowance for doubtful accounts - tenants	(12,471)		(738)				(6,658)		(424)	(939)									(796)			
120.2	Allowance for doubtful accounts - other Notes, Loans, & Mortgages Receivable - Current																						
127	Notes, Loans, & Mortgages Receivable - Current Fraud recovery																						
	Allowance for doubtful accounts - fraud	1																					
	Accrued interest receivable																						
120	Total receivables, net of allowance for doubtful accounts	1,247,357	1,961	14,794	4,531	88,068	85,261	41,081	35,887	2,628	421	4,098	44,457	3,023	-	-	-	-	-	105,541	10,069	400	4,90
	Investments - unrestricted	149,612	258,950	54,362	65,781	327,620	234,746	214,180	568,493	129,041	15,388	44,697	241,328	499,139	196,812	88,605	166,625	121,550	85,938	251,630	358,487	116,506	441,10
	Investments - unrestricted Investments - restricted	149,612	238,930	34,302	65,/81	327,620	234,/46	214,180	308,493	129,041	13,388	44,697	241,328	499,139	190,812	88,003	100,023	121,530	83,938	231,630	338,487	110,306	441,10
	Investments - Restricted for payment of current liability																						
142 I	Prepaid expenses and other assets							200,000											700				
	Inventories																						
	Allowance for obsolete inventories Inter program - due from																	-					
	Assets held for sale																						
150	Total Current Assets	1,434,791	305,783	227,720	513,108	458,950	368,419	910,230	614,814	765,151	18,484	55,986	310,078	502,162	228,451	516,028	542,048	472,345	328,228	391,523	395,653	694,913	489,3
161 I	Y d	650,380	113,546	273,082	126,903	437,660	337,501	916,474	172,373	1,994,912		1	283,581	287,541	424,340	115,594	115,590	29,215	115,590	601,700	164,355	39,290	309,2
161 I 162 I		12,067,443	4,638,380	3,077,300	5,899,444	8,192,999	7,471,564	9,714,189	11,096,449	8,932,069			16,917,927	4,717,031	6,569,860	6,156,044	6,462,249	6,866,085	9,218,146	11,557,697	9,407,211	6,330,942	16,470,74
	Furniture, equipment and machinery - dwellings																						
	The state of the s	1,243,677	702,309	65,482	66,670	877,891	999,817	107,220	697,438	111,293			873,011	1,151,015	531,608	2,058	46,212	276,470	4,887	951,050	926,666	125,364	1,107,30
	Furniture, equipment and machinery - administration	1,243,677 50,254	702,309	137,332	66,670	877,891 14,071	999,817 9,156	29,230	697,438 38,700	111,293 7,968		7,041	873,011 48,792	1,151,015 17,435		2,058	46,212	276,470	4,887			125,364 4,482	1,107,30
	Leasehold improvements	50,254		137,332		14,071	9,156	29,230	38,700	7,968		7,041	48,792	17,435						951,050 46,871	926,666 5,471	4,482	
	Leasehold improvements Accumulated depreciation		702,309 (4,036,506) 599,765	137,332	(1,368,382)			29,230	-	7,968		7,041				(1,620,816)	46,212 (1,428,060)	276,470 (1,512,783)	4,887 (1,233,584)	951,050	926,666	-	(9,684,0
167	Leasehold improvements	50,254 (10,343,247)	(4,036,506)	137,332		14,071 (8,746,429)	9,156 (7,169,384)	29,230	38,700 (6,777,434)	7,968		7,041	48,792 (11,785,225)	17,435 (3,069,979)						951,050 46,871 (8,990,895)	926,666 5,471 (8,906,471)	4,482	
167 C 168 I	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure	50,254 (10,343,247)	(4,036,506)	137,332		14,071 (8,746,429)	9,156 (7,169,384) 821,569	29,230	38,700 (6,777,434)	7,968		7,041	48,792 (11,785,225)	17,435 (3,069,979)	(5,954,459)	(1,620,816)				951,050 46,871 (8,990,895)	926,666 5,471 (8,906,471)	4,482	(9,684,0
167 C 168 I 160	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 P	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 N 171-020 N	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 M 171-020 M 171-030 M 171-040	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 N 171-020 N 171-030 N 171-040 N 171-050 N	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tother	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 N 171-020 N 171-030 N 171-040 N 171-050 N	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 1 160 171-010 P 171-020 P 171-030 P 171-050 P 171 172-010 P 172-010 P 172-010 P 171-050 P 171 172-010 P 173-010 P 17	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tother	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 N 171-020 N 171-050 N 172-010 N 172-020 N 172-030	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 N 171-020 N 171-030 N 171-040 N 171-050 N 171-050 N 171-050 N 171-050 N 172-010 N 172-030 N 172-040	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 I 160 I 171-010 N 171-020 N 171-030 N 171-040 N 171-050 N 172-010 N 172-010 N 172-020 N 172-040 N 172-040 N 172-040 N 172-050	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (6 168 I 160 I 160 I 160 I 171-010 N 171-020 N 171-050 N 171 I 172-010 N 172-020 N 172-030 N 172-040 N 172-050 N	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (168 I 160 I 160 I 160 I 171-010 I 171-020 I 171-030 I 171-040 I 171-050 I 172-010 I 172-020 I 172-030 I 172-040 I 172-050 I 172-050 I 172-050 I 173-050	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither Notes, Loans, & mortgages receivable - Non-current - Dither	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (168 I 160 I 160 I 160 I 160 I 160 I 160 I 171-020 I 171-030 I 171-040 I 171-050 I 172-010 I 172-030 I 172-040 I 172-050 I	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Non-current - Partnership	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968	-		48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (c) 168 I 160 I 160 I 171-010 N 171-020 N 171-050 N 171-050 N 171-050 N 172-020 N 172-040 N 172-040 N 172-040 N 172-040 N 172-050 N 172-040 N 172-050 N 172-040 N 172-050 N	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Source, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other Potes, Loans, & mortgages receivable - Non-current - Other	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (C) 168 I 168 I 160 I 160 I 171-010 I 171-030 I 171-040 I 171-050 I 172-010 I 172-040 I 172-050 I 172-050 I 173 (C) 174-030 I 174-020 (C) 174-040 (C) (C) 174-040 (C) (C) 174-040 (C)	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Non-current - Partnership	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (C) 168 I I 160 I 160 I 171-020 I 171-030 I 171-050 I 172-010 I 172-030 I 172-040 I 172-050 I 172-040 I 172-050 I 173-050 I 174-050	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Dint Venture Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Dint Venture Other assets - Partnership Other assets - Partnership Other assets - Joint Venture Other assets - Other Other assets	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (C) 168 I I 169 I 160 I 171-010 I 171-030 I 171-040 I 172-010 I 172-020 I 172-040 I 172-050 I 173 I 174-010 I 174-030 I 174-040 I 174-050 I 17	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgag	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (C) 168 I I 169 I 169 I 171-010 I 171-020 I 171-030 I 171-050 I 172-010 I 172-040 I 172-040 I 172-050 I 172-050 I 172-050 I 172-050 I 174-050 I 176-050	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Dother Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Tax Credit Other assets - Not For Profit Other assets - Not For Profit Other assets - Tax Credit Other assets - Other Other assets - Other Other assets - Other Other assets - Other Other assets - Individual - Not For Profit Investment in Joint venture - Not For Profit Investment in Joint venture - Partnership	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (C) 168 I I 169 I 169 I 171-020 I 171-030 I 171-040 I 171-050 I 172-010 I 172-030 I 172-040 I 172-050 I 172-050 I 174-030 I 174-030 I 174-050 I 176-010 I 176-020 I 176-030	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tother Notes, Loans, & mortgages receivable - Non-current - Tother Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Non-current -	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 (C) 168 I I 168 I I 160 I I 160 I I 171-010 I I 171-030 I I 171-040 I I 171-050 I I 172-010 I I 172-020 I I 172-030 I I 172-040 I I 172-050 I I 172-050 I I 172-050 I I 173 I 174-010 I 174-020 I 174-040 I 174-050 I 174-050 I 174-050 I 176-010 I 176-020 I 176-020 I 176-040 I I I I 176-040 I I I I 176-040 I I I 176-040 I I I I I I I I I I I I I I I I I I	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Dother Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Tax Credit Other assets - Not For Profit Other assets - Not For Profit Other assets - Tax Credit Other assets - Other Other assets - Other Other assets - Other Other assets - Other Other assets - Individual - Not For Profit Investment in Joint venture - Not For Profit Investment in Joint venture - Partnership	50,254 (10,343,247) 345,490	(4,036,506) 599,765	(1,159,250) -	(1,368,382)	14,071 (8,746,429) 59,283	9,156 (7,169,384) 821,569	29,230 (3,825,272)	38,700 (6,777,434) 236,848	7,968			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	(5,954,459)	(1,620,816)	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684,0: 682,21
167 C 168 1 160 171-010 2 171-020 3 171-050 171-050 171-050 171-050 171-050 171-050 172-020 2 172-030 3 172-030 172-040 172-040 174-030 174-040 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 174-050 176-050 17	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tother Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, &	50,254 (10,343,247) 345,490 4,013,997	(4,036,506) \$99,765 2,017,494	137,332 (1,159,250) - 2,393,946	(1,368,382)	14,071 (8,746,429) 59,283 835,475	9,156 (7,169,384) 821,569 2,470,223	29,230 (3,825,272) 6,941,841	38,700 (6,777,434) 236,848 5,464,374	7,968 (2,370,890) 8,675,352		7,041	48,792 (11,785,225) 439,538 6,777,624	17,435 (3,069,979) 25,369 3,128,412	1,571,349	(1,620,816) 4,652,880	(1,428,060)	5,658,987	(1,233,584) 8,105,039	951,050 46,871 (8,990,895) 209,600 4,376,023	926,666 5,471 (8,906,471) 121,077 1,718,309	4,482 (1,047,000) 5,453,078	(9,684,0) 682,21 8,885,5:
167 C	Leasehold improvements Accumulated depreciation Construction in progress Infrastructure Total capital assets, net of accumulated depreciation Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mort	50,254 (10,343,247) 345,490	(4,036,506) 599,765	137,332 (1,159,250) - 2,393,946	(1,368,382)	14,071 (8,746,429) 59,283 835,475	9,156 (7,169,384) 821,569 2,470,223	29,230 (3,825,272) 6,941,841	38,700 (6,777,434) 236,848	7,968 (2,370,890) 8,675,352			48,792 (11,785,225) 439,538	17,435 (3,069,979) 25,369	1,571,349	(1,620,816) 4,652,880	(1,428,060)	(1,512,783)	(1,233,584)	951,050 46,871 (8,990,895) 209,600 4,376,023	926,666 5,471 (8,906,471) 121,077	4,482 (1,047,000)	(9,684 682

	Public Housing Balance Sheet																						
Line Item No.	Description	AMP 101	AMP 102	AMP 103	AMP 201	AMP 202	AMP 203	AMP 301	AMP 302	AMP 303	AMP 304	AMP 305	AMP 401	AMP 402	AMP 403	AMP 501	AMP 502	AMP 503	AMP 504	AMP 601	AMP 602	AMP 701	AMP 702
311	Bank overdraft																						
312	Accounts payable <= 90 days	23,608	5,785	8,834	323	18,242	24,028	61,225	4,419	3,878	1,462	80	9,258	15,390	5,549	9,795	8,662	11,242	7,044	34,400	5,883	2,105	4,641
313	Accounts payable > 90 days past due																						
321	Accrued wage/payroll taxes payable	5,518	3,983		1,407	2,472	3,462	2,920	759	1,251	169	942	3,783	1,117	3,668	1,476	547	541	1,459	4,740	2,928	1,685	4,686
322	Accrued compensated absences - current portion	6,668	4,327		1,250	2,828	3,291	1,143	95	1,512	176	665	4,074	240	2,337	537	137	137	514	3,459	751	1,369	4,149
324	Accrued contingency liability																						
325	Accrued interest payable																						
331-010																							
331-020	Accounts payable - HUD PHA Programs - Capital fund	444,598																					
331-030	Accounts payable - HUD PHA Programs - Other																						
331	Accounts payable - HUD PHA Programs	444,598	-	-	-	-	-	_	-	-		-	-	-	-	_	-	-	-	_	-	_	
332	Accounts payable - PHA Projects	,,,,																					
333	Accounts payable - other government	7,936	7,651		3,420	39,222	30,417	-	522		1,129		9,325		20,916	6,229	5,700	5,442	2,841	9,502	5.194		22,951
341	Tenant security deposits	37,822	44,872	19,928	5,575	43,262	48,412	14,597	10,434	7,589	2,675	7,191	24,293		31,639	7,602	8,437	8,920	12,484	34,352	27,097	11,145	
342-010	Deferred revenue - Operating Subsidy		, , ,	.,	.,	.,.	-7	,	.,.	.,	,	.,.	,		. ,	.,	-,	-,-	, .	. ,	.,	, .	
342-020	Deferred revenue - Capital fund																						
342-030	Deferred revenue - Other			252		4,628	5 188								23	1,167	606	173	7,676			2,082	
342	Deferred revenue			252		4,628	5,188	_		_	_	_	_		23	1,167	606	173	7,676		_	2,082	
343-010		1.588		202		1,020	5,100		1	30.845						1,107	000	175	7,070	20.870		35,000	
343-020	-	89.328	50.444	204.089		63.055	71.813		50.094	30,013			62,705	82,672	38.183					84.076		33,000	78,819
313 020	eaphar 1 ofeen wortgage revenue	0.70-0					, ,,,,,,		20,000	1	L.		,	,			I I			- 1,010	00,000		,
343	Current portion of LTD- capital projects/mortgage revenue bonds	90,916	50,444	204,089	-	63,055	71,813	-	50,094	30,845	-	-	62,705	82,672	38,183	-	-	-	-	104,946	66,558	35,000	81,361
344	Current portion of long-term debt - operating borrowings																						1
345	Other current liabilities			-	5,075			5,083					2,312			-							43,428
346	Accrued liabilities - other	28,589	30,343	1,699	6,503	5,349	15,165	5,247	4,819	2,602	433	5,691	36,944	1,005	14,902	10,666	11,368	6,874	5,850	22,616	18,809	8,449	16,635
347	Inter program - due to	-	-	-	-		-	-	-	-	-	-	-	-		-	-	-		-			1
348-010	Loan liability - current - Not For Profit																						i
348-020	Loan liability - current - Partnership																						i
348-030	Loan liability - current - Joint Venture																						i
348-040	Loan liability - current - Tax Credit																						
348-050	Loan liability - current - Other																						i
348	Loan liability - current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Total Current Liabilities	645,655	147,405	234,802	23,553	179,058	201,776	90,215	71,142	47,677	6,044	14,569	152,694	100,424	117,217	37,472	35,457	33,329	37,868	214,015	127,220	61,835	221,150
251.010	Long-term debt - CFFP	20.638				1			1	400.988		ı					1	1		271.313	1	355.000	33.049
351-010		216.070	122,016	947.822	4,506,426	152,520	173,704	8,774,231	121,169	8.634.268			151.673	199.971	92,359	1,864,772	1.676.401	2,522,196	2,135,682	165,230		1.496.854	
351-020		236,708	122,016	947,822	4,506,426	152,520	173,704	8,774,231	121,169	9,035,256	-		151,673	199,971	92,359	1,864,772	1,676,401	2,522,196	2,135,682	436,543		1,851,854	
351	Capital Projects/ Mortgage Revenue Bonds Long-term debt, net of current - operating borrowings	230,708	122,016	947,822	4,500,420	152,520	173,704	6,//4,231	121,109	9,035,236	-	-	151,673	199,971	92,359	1,804,772	1,0/0,401	2,322,196	2,135,062	430,543	100,994	1,051,054	223,699
352	Non-current liabilities - other			24.180	12,406			25,875		15,885	-				-	46,870	15,607	15,000	12,993			13,797	
		26,674	17,307	24,180	5,001	11,312	13,163	4,572	201	6,049	705	2,659	16,297	960	9,349	2,149	15,607	15,000	2,055	13,837	3,003	5,474	
354	Accrued compensated absences- Non-current	20,074	17,307	-	3,001	11,312	13,103	4,372	381	0,049	/03	2,039	10,297	960	9,349	2,149	349	349	2,055	13,837	3,003	3,474	10,397
355	Loan liability - Non-current	-		-	-	-	-	-		-		-	-		-		-		-		-	-	
356	FASB 5 Liabilities																						
357 350	Accrued Pension and OPEB Liability Total Non-Current Liabilities	263,382	139,323	972,002	4,523,833	163,832	186,867	8,804,678	121,550	9,057,190	705	2,659	167,970	200,931	101,708	1,913,791	1,692,557	2,537,745	2,150,730	450,380	163,997	1,871,125	240,296
330														•									
300	Total Liabilities	909,037	286,728	1,206,804	4,547,386	342,890	388,643	8,894,893	192,692	9,104,867	6,749	17,228	320,664	301,355	218,925	1,951,263	1,728,014	2,571,074	2,188,598	664,395	291,217	1,932,960	461,446
508.1	Invested in capital assets, net of related debt	3,686,373	1,845,034	1,242,035	218,209	619,900	2,224,706	(1,832,390)	5,293,111	(390,749)	-	7,041	6,563,246	2,845,769	1,440,807	2,788,108	3,519,590	3,136,791	5,969,357	3,834,534	1,490,757	3,566,224	8,580,492
511.1	Restricted Net Assets	-	-	-	437,221	-	-	440,372	-	625,893	-	-	-	-	-	419,821	366,986	341,875	229,106	-	-	566,862	-
512.1	Unrestricted Net Assets	853,378	191,515	172,827	34,927	331,635	225,293	349,196	593,385	100,492	11,735	38,758	203,792	483,450	140,068	9,716	123,449	81,592	46,206	268,617	331,988	81,945	332,987
513	Total Equity/Net Assets	4,539,751	2,036,549	1,414,862	690,357	951,535	2,449,999	(1,042,822)	5,886,496	335,636	11,735	45,799	6,767,038	3,329,219	1,580,875	3,217,645	4,010,025	3,560,258	6,244,669	4,103,151	1,822,745	4,215,031	8,913,479
600	Total Liabilities and Equity/Net Assets	5,448,788	2,323,277	2,621,666	5,237,743	1,294,425	2,838,642	7,852,071	6,079,188	9,440,503	18,484	63,027	7.087.702	3,630,574	1,799,800	5,168,908	5,738,039	6,131,332	8,433,267	4,767,546	2,113,962	6,147,991	9,374,925
000	Four Empirices and Equity/Fet Assets	3,770,700	2,020,211	2,021,000	3,431,143	1,2,7,423	2,030,042	7,032,071	0,077,100	7,770,303	10,704	05,027	7,007,702	3,030,374	1,77,800	3,100,700	5,750,037	0,151,552	0,733,207	7,707,340	2,113,702	0,177,771	7,077,723

	Public Housing Balance Sheet	1																						
Line Item		AMP 703	AMD 704	4 MP 705	AMP 801	4 MED 002	434D 002	AMP 804	AMP 805	1MD 006	434D 007	AMP 808	4 MED 011	134D 012	1MD 012	434D 014	AMP 815	434D 017	AMP 817	AMP 818	435D 920	TOTAL AMP.	COCC	TOTAL PUBLIC
No.	Безстрион	AMP /03	AMP 704	AMP 705	AMP 801	AMP 802	AMP 803	AMP 804	AMP 805	AMP 806	AMP 807	AMP 808	AMP 811	AMP 812	AMP 813	AMP 814	AMP 815	AMP 816	AMP 817	AMP 818	AMP 820	TOTAL AMPs	COCC	HOUSING
111	Cash - unrestricted Cash - restricted-modernization and development		54,127	,																		138,636 54,127	1,025,552	1,164,188 54,127
112	Cash - other restricted		247,638		104,674			115,310	721,284	306,980		269,286				268,503	332,494					5,794,305	424,106	6,218,411
114	Cash - tenant security deposits	18,342	18,477	13,152	7,630				25,508	16,258						17,661	26,996				1,780	597,429		597,429
115	Cash - Restricted for payment of current liability Total Cash	18,342	320,242	13,152	112,304	_	_	115,310	746,792	323,238		269,286	_	_	_	286,164	359,490		_	_	1,780	6,584,497	1,449,658	8,034,155
100	rotai Casn	10,342	320,242	13,132	112,304	-		113,310	740,792	323,236		205,280			-	200,104	335,470	-	-		1,780	0,384,497	1,447,036	6,034,133
	Accounts receivable - PHA projects																					-		-
122-010 122-020	Accounts receivable - HUD other projects - Operating Subsidy Accounts receivable - HUD other projects - Capital fund			+														4,179			4,087	606,399 1,020,216		606,399 1,020,216
	Accounts receivable - HOD other projects - Capital fund Accounts receivable - HUD other projects - Other																					1,020,216		1,020,216
122	Accounts receivable - HUD other projects	-		-	-	-	-	-	-	-	-	-	-	1	-	-	-	4,179	-		4,087	1,626,615	-	1,626,615
124																						-		-
125-010 125-020	Account receivable - miscellaneous - Not For Profit Account receivable - miscellaneous - Partnership		+	-		<u> </u>													-			-		<u> </u>
	Account receivable - miscellaneous - Joint Venture			1																		-		-
125-040	Account receivable - miscellaneous - Tax Credit																					-		-
	Account receivable - miscellaneous - Other	2,721		1,629					20,885	13,963							41					48,398	1,113,410	1,161,808
125 126	Account receivable - miscellaneous Accounts receivable - tenants	2,721 3,138		1,629	1,260	-	-	 -	20,885 1,058	13,963 6,977		-	-	-	-	-	41	-	-	-	-	48,398 103,675	1,113,410	1,161,808 103,675
126.1	Allowance for doubtful accounts - tenants	5,136	(977		(307)				1,030	(3,518)											†	(26,828)		(26,828)
	Allowance for doubtful accounts - other				,																	-		-
127	Notes, Loans, & Mortgages Receivable - Current																				1	-		
	Fraud recovery Allowance for doubtful accounts - fraud		+	1 1																	1	-		-
128.1 129	Allowance for doubtful accounts - traud Accrued interest receivable		1	+ +				1									1					-		-
129	Total receivables, net of allowance for doubtful accounts	5,859	128	3 2,705	953	-	-	-	21,943	17,422	-	-	-	-	-	-	41	4,179	-	-	4,087	1,751,860	1,113,410	2,865,270
									'															
	Investments - unrestricted	257,449	119,325	108,529	66,751	2,662	11,632	17,557	195,169	97,193	39,641	31,099	21,987	33,043	16,137	266,006	272,647	-	6,608	31,758	346	6,226,137	231,832	6,457,969
132	Investments - restricted Investments - Restricted for payment of current liability			+																		-		-
142	Prepaid expenses and other assets			1					17,586	17,558												235,844	74,056	309,900
143	Inventories																					-		-
143.1	Allowance for obsolete inventories																					-		-
144	Inter program - due from Assets held for sale		+	+																		-	868,445	868,445
150		281,650	439,695	124,386	180,008	2,662	11,632	132,867	981,490	455,411	39,641	300,385	21,987	33,043	16,137	552,170	632,178	4,179	6,608	31,758	6,213	14,798,338	3,737,401	18,535,739
	Land Buildings	119,666 2,600,001			87,052 4,546,397				190,000 19,509,479	189,691 11,661,759	150,000	149,347				98,382 6,671,149		20,445 293,871			248,000	8,544,032 238,744,800	7,499 6,068,936	8,551,531 244,813,736
162 163	Furniture, equipment and machinery - dwellings	941,298			4,346,397 8,119				243,547	164,101						62,095	82,792	293,8/1			248,000	12,369,394	0,008,930	12,369,394
164	Furniture, equipment and machinery - administration		73,437	,					22,314							51,600						564,154	705,642	1,269,796
165	Leasehold improvements																					-		-
166	Accumulated depreciation Construction in progress	(3,237,954		69,661	(901,589))			(3,628,161)	(2,088,852)						(1,107,488)	(1,453,425)	(11,755))		(9,920)	(114,047,321) 3,761,421	(4,010,251)	(118,057,572) 3,761,421
167	Infrastructure	130,932	•	09,001													-					3,701,421	I	3,701,421
160	Total capital assets, net of accumulated depreciation	573,943	10,687,334	69,661	3,739,979	-	-	-	16,337,179	9,926,699	150,000	149,347	-	ı	-	5,775,738	8,918,337	302,561	-	1	238,080	149,936,480	2,771,826	152,708,306
	T	1				ı	ı	1				1	1		1				1					
171-010 171-020	Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership			+		+	-										-					-		-
171-020			 	† †		†																-		<u> </u>
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit																					-		-
	Notes, Loans, & mortgages receivable - Non-current - Other		-	 																	1	-	71,000	71,000 71,000
171 172-010	Notes, Loans, & mortgages receivable - Non-current Notes, Loans, & mortgages receivable - Non-current - past due - NFP	-	-	-		-	-	 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,000	71,000
	Notes, Loans, & mortgages receivable - Non-current - Partnership	<u></u>		<u>† </u>				<u> </u>														_		
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture																					-		-
	Notes, Loans, & mortgages receivable - Non-current - Tax Credit		+	+ +		1															1	-		-
172-050	Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - past due	_		. -	_	 -	_	 	_		_	_	_	_		_	_	_	_	_	_	-		-
	Grants receivable – Non-current	İ	1	† 1					_			İ										-		-
174-010	Other assets - Not For Profit																					-		-
	Other assets - Partnership Other assets - Joint Venture		+	+ +		1															1	-		-
	Other assets - Joint Venture Other assets - Tax Credit		+	+ +																	 	-		-
	Other assets - Other	1	1	† †		1															†	-		-
174	Other assets	-				-	-	-	-	-	-	-	-	-	-		-	-	-		-	-	-	-
	Investment in Joint venture - Not For Profit		+	+ +		1															1	-		-
	Investment in Joint venture - Partnership Investment in Joint venture - Joint Venture		+	+ +			1														+	-		-
	Investment in Joint venture - Tax Credit	İ	1	† †								İ										-		-
176-050	Investment in Joint venture - Other																					-		-
	Investment in joint venture Total Non-current Assets	-	10 208 ***		2 520 650	-	-	-	1/ 225 152		150.000		-	-	-	-	- 0.010.22	202.511	-	-		140.037.400	2 0 42 02 5	152 550 222
180	1 otal Non-current Assets	573,943	10,687,334	69,661	3,739,979			-	16,337,179	9,926,699	150,000	149,347	-	-	-	5,775,738	8,918,337	302,561	-	-	238,080	149,936,480	2,842,826	152,779,306

190 Total Assets 855,593 11,127,029 194,047 3,919,87 2,662 11,632 132,867 17,318,669 10,382,110 189,641 449,732 21,987 33,043 16,137 6,327,908 9,550,515 306,740 6,608 31,758 244,293 164,734,818 6,580,227 171,315,045

	Public Housing Balance Sheet																							
Line Item No.	Description	AMP 703	AMP 704	AMP 705	AMP 801	AMP 802	AMP 803	AMP 804	AMP 805	AMP 806	AMP 807	AMP 808	AMP 811	AMP 812	AMP 813	AMP 814	AMP 815	AMP 816	AMP 817	AMP 818	AMP 820	TOTAL AMPs	cocc	TOTAL PUBLIC HOUSING
311	Bank overdraft																					-		noeshto -
312	Accounts payable <= 90 days	56,043	9,568	5,394	24,048				29,948	6,283						3,071	4,042	44				404,294	998,519	1,402,813
313	Accounts payable > 90 days past due		-		· · · · · · · · · · · · · · · · · · ·																			
321	Accrued wage/payroll taxes payable	1,316	1,478	2,873	1,985				1,969	1,934						1,255	1,237	2				63,562	88,974	152,536
322	Accrued compensated absences - current portion	1,348	2,344	1,906	73				1,903	1,868						151	151	18				49,421	103,334	152,755
324	Accrued contingency liability	,	,	, ,					, , , ,	,								-				-	,	-
325	Accrued interest payable																					-		_
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy																					-		-
331-020	Accounts payable - HUD PHA Programs - Capital fund																					444,598		444,598
331-030	Accounts payable - HUD PHA Programs - Other																					-		-
331	Accounts payable - HUD PHA Programs	-	-	-		-		-	-	-	-	-	_	-	-	-	-	-	-	-	-	444,598	_	444,598
332	Accounts payable - PHA Projects																							
333	Accounts payable - other government	11,291		1 791	2.398				_	933						875	5,926					201.611	12,581	214,192
341	Tenant security deposits	18,342	18,477	13,152	7,630				25,508	16,258						17,661					1.780	597,429	,	597,429
342-010	Deferred revenue - Operating Subsidy	*,**-	0,111	.,	7,000	1			.,	.,===						.,,	7,7.7		1		1,,,,,	,		,
342-020	1 0 7																					-		_
342-030	Deferred revenue - Other		54.826			†		 	1.200								10.784	134	†		540	89.279		89.279
342	Deferred revenue	_	54,826			_	_	_	1,200		_	_	_				10,784			_	540	U.,=	_	89,279
343-010	CFFP	10,259	51,020						1,200						—	98,896		151			340	300,000		300,000
	Capital Projects/ Mortgage Revenue	67,609													—	70,070	100,000					1,009,445		1,009,445
343-020	Capital Frojects/ Wortgage Revenue	07,007				l .		l l	l l				l l		LL_				l .	l	l .	1,000,113		1,007,113
343	Current portion of LTD- capital projects/mortgage revenue bonds	77,868	_			_				_	_		_			98,896	100,000	_	_	_	_	1,309,445		1,309,445
343	Current portion of long-term debt - operating borrowings	77,000													-	70,070	100,000					1,007,115		1,000,110
345	Other current liabilities									15,611					—	22,254	35,133					128,896	341,490	470,386
345	Accrued liabilities - other	5.306	1.222	15.334	4.093				262	265					3.227	2.917		76			37	313.265	311,150	313.265
347	Inter program - due to	3,300	1,222	13,331	1,075	_			202	203					3,227	2,717	17,700	315		_		315		315
348-010	Loan liability - current - Not For Profit														-			313				3.3		3.3
348-020	Loan liability - current - Partnership																							<u> </u>
348-030															-									
348-040	Loan liability - current - Tax Credit														-									
348-050	Loan liability - current - Other														-									
348	Loan liability - current														-									
348	Total Current Liabilities	171,514	87,915	40,450	40,227	-		-	60,790	43,152	-	-	-		3,227	147,080	204,237	589	_	_	2,357	3,602,115	1,544,898	5,147,013
310	Total Current Liabilities	171,314	67,513	40,430	40,227	-	-	- 1	00,790	45,152	-	- 1			3,227	147,000	204,237	369			2,331	3,002,113	1,344,676	3,147,013
251.010	Long-term debt - CFFP	133.366				1										1.285.646	1.400.000		1	1	1	3,900,000		3.900.000
351-020	Long-term - Capital Projects/ Mortgage Revenue	163,536	3,301,865		2,550,391				7,792,910	4,528,834					-	2,699,085	, ,					60,150,984		60,150,984
351-020	Capital Projects/ Mortgage Revenue Bonds	296,902	3,301,865		2,550,391	_	_	_	7,792,910	4,528,834			_		 	3,984,731		_	_	_	_	64,050,984		64,050,984
351	Long-term debt, net of current - operating borrowings	250,502	3,301,603	-	2,330,391	-	-	-	7,792,910	4,320,034	-	-	-		 	3,764,731	0,209,333	-	-	-	-	04,030,784		04,030,764
352	Non-current liabilities - other		17.901		9.314										+	50.597	17.469					277.894		277,894
353 354	Accrued compensated absences- Non-current	5,393	9,376	7,625	9,314	<u> </u>		+	7,611	7,473					+	50,397			<u> </u>		<u> </u>	197,691	413,337	611,028
354	Accrued compensated absences- Non-current Loan liability - Non-current	3,393	9,376	7,023	291	1			7,011	1,4/3						604	604	12	1		1	177,091	413,337	011,028
333	Loan liability – Non-current FASB 5 Liabilities	1 -	 	1	-	†	-	-	-	-	-	-	-		 	-	 	_	†	· -	†	 	\vdash	-
356	Accrued Pension and OPEB Liability	+	-			 		+							+ +				+	-	 	-	\vdash	-
331	· · · · · · · · · · · · · · · · · · ·	302,295	3,329,142	7,625	2,559,996	1			7,800,521	4,536,307					+	4,035,932	6,227,428	72	1		1	64,526,569	412 225	(4.020.00)
350	Total Non-Current Liabilities	302,295	3,329,142	7,625	4,559,996	-	-		7,800,521	4,536,307	-	-	-	-		4,035,932	6,22/,428	72	-	-	-	64,526,569	413,337	64,939,906
300	Total Liabilities	473,809	3,417,057	48,075	2,600,223	-		-	7,861,311	4,579,459	-	-	-	_	3,227	4,183,012	6,431,665	661	-	-	2,357	68,128,684	1,958,235	70,086,919
															,									
508.1	Invested in capital assets, net of related debt	199,173	7,385,469	69,661	1,189,588		-	-	8,544,269	5,397,865	,	149,347	-	-	-	1,692,111	2,608,982	302,561	-	-	238,080	84,576,051	2,771,826	87,347,877
511.1	Restricted Net Assets	-	301,765	-	104,674		-	115,310	721,284	306,980		269,286	-	-	-	268,503			-	-	-	5,848,432	424,106	6,272,538
512.1	Unrestricted Net Assets	182,611	22,738		25,502			.,	191,805	97,806	,-	31,099	21,987	,-	, ,	184,282		- ,	.,	. ,		., . ,	1,426,060	7,607,711
513	Total Equity/Net Assets	381,784	7,709,972	145,972	1,319,764	2,662	11,632	132,867	9,457,358	5,802,651	189,641	449,732	21,987	33,043	12,910	2,144,896	3,118,850	306,079	6,608	31,758	241,936	96,606,134	4,621,992	101,228,126
600	Total Liabilities and Equity/Net Assets	855,593	11,127,029	194,047	3,919,987	2,662	11,632	132,867	17,318,669	10.382.110	189,641	449,732	21,987	33,043	16,137	6,327,908	9,550,515	306,740	6,608	31,758	244,293	164,734,818	6,580,227	171,315,045
000	Total Empirico and Equity/rict Assets	000,000	11,127,029	1,77,047	3,717,767	2,002	11,032	152,007	17,510,009	10,502,110	107,041	77,/32	21,707	33,043	10,137	0,527,500	2,000,010	300,740	0,000	31,/30	474,493	104,734,010	0,300,227	1/1,515,045

Part Part		Public Housing Income Statement		101			102 102			103		201 201			202		203			301	301		302	302			103		304			305	401 401
See See See See See See See See See See	No.		Total AMP 101	Operating (Capital Fund Program Tota	al AMP 102 Fu	Operating Capital Fund nd Program Program	Total AMP 10	Operating Fund Program	Capital Fund Program	otal AMP 201	Operating Capital nd Program Progr	Fund am Total AMP 20	Operating Fund Program	Capital Fund Program	Total AMP 203	Operating Ca	apital Fund Program				Total AMP 302			Total AMP 303	Operating Capi Fund Program Pro	al Fund gram Total AM	Operat Fund Pro	ting Capital Fund	Total AMP 305	Operating Ca and Program F	rogram Total AMP 4	Operating Capital Fund Program Progr
Manufacture	70300	Net tenant rental revenue	439,807	439,807	-	396,129	396,129	155,7	44 155,744		66,859	66,859	646,5	2 646,522	2	647,031	647,031		273,352 15.803	273,352	-	187,769	187,769		107,638	107,638		27,128 2	27,128	86,769 7.301	86,769	378,7	9 378,779
Manufacture	70500	Total Tenant Revenue	469,975	469,975	-	397,097	397,097 -	- 155,8	09 155,809	-	66,939	66,939	- 646,6	2 646,602	-	647,231	647,231	-	289,155	289,155	-	189,259		-	109,386	109,386	-	27,226 2	27,226 -	94,070	94,070	- 395,8	1 395,861
See Manufactures	70600-010	Housing assistance payments																															
	70600-020 70600-030	Ongoing administrative fees earned FSS Coordinator																															
Column C	70600-040	Actual independent public accountant audit costs																															
Teal Personal Perso	70600-060	Interest earned on advances																															
March Marc	70600	Admin fee calculation description HUD PHA operating grants	1,950,646	1,725,866	224,780	611,780	525,172 86,608	08 499,4	58 13,195	486,263	202,642	191,167	11,475 432,4	9 375,182	57,247	694,436	513,868	180,568	830,089	785,982	44,107	725,745	647,260	78,485	376,277	324,091	52,186	8,773	- 8,773	-		- 828,8	9 770,870 5
	70610	Capital grants	1,588		1,588	29,444	29,444	14	-		-		49,2	8	49,288	317,567		317,567	-			65,283		65,283	30,846		30,846	-	-	-		- 43,4	3
	70710	Management Fee																															
	70720 70730	Asset Management Fee Book-Keening Fee																															
Authors	70740	Front Line Service Fee																															
Authors	70700	Total Fee Revenue																															
Application	70800	Other government grants	-								-			-														-		-			
Company of the comp	71100-010	Housing Assistance Payment																															
March Marc	71100	Investment income - unrestricted Mortespa interest income	-					1,4	95 1,495		67	67							1,261	1,261		-			630	630			-	-	-		
March Marc	71300	Proceeds from disposition of assets held for sale	-													- 1												-		-			-
Column C	71310 71400-010	Cost of sale of assets Housing Assistance Payment	-			•			-		-											-			-			-					
State Stat																																	
Market M	71500	Other revenue	54,560	54,560		54,033	54,033	1,007,0	23 1,007,023		72,304	72,304	70,2	8 70,228		106,810	106,810		426,399	426,399		53,257	53,257		110,386	110,386		4,356	4,356	11,411	11,411	30,5	2 30,532
Market M	72000-010	Gam or toss on sate of capital assets Housing Assistance Payment														-			-						-	-			-	-			
Appendix											716	716							147	147					1.033	1.033				-			
Second Second			2,476,769	2,250,401	226,368	1,092,354	976,302 116,052	52 1,663,78	85 1,177,522	486,263	342,668	331,193 1	1,475 1,198,5	7 1,092,012	106,535	1,766,044	1,267,909	498,135	1,547,051	1,502,944	44,107	1,033,544	889,776	143,768	628,558	545,526	83,032	40,355 3	31,582 8,773	105,481	105,481	- 1,298,7	5 1,197,263 10
Second Second	91100	Administrative salaries	178,217	178,217				1,0	18 1,018		36,809	36,809	52,4	2 52,412	2	80,872	80,872		63,156	63,156		52,715	52,715		19,220	19,220		3,630	3,630	17,482	17,482	82,9	1 82,901
Authors	91300	Management Fee	133,862	133,862							25,099	25,099	125,2	4 125,264	i	142,287			95,633	95,633		43,924	43,924		48,107	48,107		9,935	9,935	23,414	23,414	104,5	0 104,580
Column C	91400	Advertising and Marketing	17,280 88	88		15,400 96	15,400	2,1	72 2,100 72 672		3,240 17	3,240 17				18,367 95			64	12,345		5,170 28	5,170 28		6,210 32	6,210 32		1,282	1,282	3,022 20	3,022 20		
March 19			61,115			32,234	32,234	4.0	18 18		27,275	27,275	24,0			27,354						9,517	9,517		2,545	2,545		261	261	1,944	1,944		
Column C	91700	Unice Expenses Legal Expense	20,342	20,342		1,343	1,343	4,5	78 4,578			615	3	1 371		262	262		19,339			1,555	1,555		6,710	6,710		1,378	1,378	3,761	3,761	3,1	8 3,128
Column C	91810	Allocated Overhead	3,324	3,324			1,500				1,270	1,270			1	5,072	5,072		1,356	1,356		834	834		2,521	2,521		923	923	718	718		
Control Cont	91900	Other	64,844 504,403	64,844 504,403	-	17,771 355,901	17,771 355,901 -	6.3	97 6.397		2,815 114,136	2,815 114.136	15,7 - 263.4	2 15,722 8 263,488		132,370 432,935	132,370 432,935	-	14,720 276,231	14,720 276,231		184 117,718	184	-	3.495	3,495 107,807	-	10,507 1 33,797 3	10,507	4,985 60,190	4,985 60,190	21.1	0 21.100
Part Part																												.,					
Second Column Col	92100	Tenant services - salaries						1	-			.,		- [-							1,200					-	.,	-	1,010	1.00	
Second Column Col	92200	Relocation Costs	710	719					-		-			-		-			-									-		-			-
Second Column Col	92400	Employee benefit contributions - tenant services Tenant services - other	1,590	1,590		2,286	2,286	4	40 440		484	484	2,0	8 2,048		3,928	3,928		3,086	3,086		751	751		2,105	2,105		5,782	5,782	262	262	2,1	1 2,131
Part Control	92500	Total Tenant Services	,		-	2,286	2,286	- 4	440	-	484	484			-	3,928	3,928	-			-	751	751	-	2,105	2,105	-	5,782	5,782 -	262	262		
Part Control	93100 93200	Water Electricity	73,024	73,024		113,673	113,673	6,7	76 2,776 80 6,780		3,422	3,422	13,5	7 13,337	1	147,092	147,092					36,726	36,726		5,001	5,001		4,812	4,812		45,908		
Sept. Triple Tr	93300	Cias	86,297	86,297		92,955	92,955	4,5	90 4,590	+	1,693	1,693	32,6	7 32,647		110,061	110,061		121,057	121,057		24,045	24,045		1,148	1,148		5,546	5,546	37,543	37,543	70,1	5 70,135
Part Description Control Con	93500	Labor	- M4 0.00	71.000		74.074	74.074		- 42 0.242		25.010	25.010	14.0			10.142	10 142			00.000		127.050	199.050		40.0**	40.017		2.100	3160	27.021	27.021	ya e	- 42.610
Control Cont	93700	Sewer Employee benefit contributions - utilities	/1,069	/1,009		/4,8/4	/4,8/4	8,3	+z 8,342 -		23,019	25,019	12,8	- 12,894		18,143	18,143		80,989	80,989		127,958	127,958		49,916	49,910		3,100	3,100	37,021	37,021	43,6	7 43,019
Fig. Fig.	93800	Other utilities expense	-					+	-	+ +	-			-		-			- :			-			-			-		-	-		-
4300 Obtain minimiser and experience materials and and 4300	93000	Total Utilities			-			- 22,4	88 22,488	-								-			-			-							140,502		
Company Contents (Pales and Pales Contents (Pales and Pales Contents) California (Pales Cont	94100	Ordinary maintenance and operations - labor Ordinary maintenance and operations - motorials and other	132,030 88 868	132,030 88.868		98,047 53,396	98,047 53,396	26	22 422		24,667 43.260	24,667 43.260	63,9	5 63,925					104,254 73,595	104,254 73,595		26,100 21,820	26,100 21,820		39,164 55,665	39,164 55,665		3,743 9.004	3,743 9.004	20,602 30,325	20,602 30,325	89,0 70.4	6 89,066 1 79.411
1 1 1 1 1 1 1 1 1 1	94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	41,284	41,284				1,2	63 1,263		4,398	4,398	7,7	9 7,769)							7,217	7,217							8,394	8,394	15,0	5 15,005
04 Marriary OF Contracts						-			-		-					-			-											-			-
9400-00 On Montain and On Contracts 12-985 32-98	94300-040	Ord Maint and Op Contracts - Elevator Maintenance Contracts	410	410		19,129	19,129	2,1	17 2,117	+	-		15,4			13,528						4,540	4,540					-				7,2	6 7,266
\$\\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	94300-060	Ord Maint and Op Contracts - Unit Turnaround Contracts	12,585	12,585		33,116	33,116	3,2	58 3,258		375	375	18,7	7 18,717	1	35,106	35,106		9,023	9,023		12,624	12,624		6,425	6,425		5,866	5,866	9,262	9,262	28,9	4 28,994
94300-09 Od Mant and Ope Contracts - Statematics Contracts 5.155 2.695 2.295 2.21 3.21 3.877 3.877 3.877 1.304 1.101 1.108 1.008 1.505 1.2505 1.	94300-080	Ord Maint and Op Contracts - Plumbing Contracts				:					- :			-					-			- :			:					-			-
\$\\ \begin{subable}{94000} \begin{subable}{	94300-090	Ord Maint and Op Contracts - Extermination Contracts	5,155 219.517	5,155 219,517		2,695 109,022	2,695 109,022	9.1	21 321 63 9.163	 	3,877 77,036	3,877 77,036	1,3 124.5	4 1,304 4 124.564		1,008 133,273	1,008 133,273		5,525 281,378	5,525 281,378		1,110 53,672	1,110 53.672		1,950 132,019	1,950 132,019		375 23,188 2	375 23,188	4,350 97,188	4,350 97,188	2,6 156.5	1 2,691 8 156,558
9430 Tatal Product Ministrature and Operations Contracts 313,023 313	94300-110	Ord Maint and Op Contracts - Routine Maintenance Contracts	11,173			18,217	18,217 35,944	8.6	23 8.623		6,358	6,358	16,9	2 16,902	2	28,816			68,119	68 119		37,715	37,715		52,203 14,887	52,203 14,997		765	765	9,185	9,185	24,4	7 24,427
9450 Employee-breft contrabution - ordinary maintenance 6.5.28 6.328 6.328 4.215	94300	Total Ordinary Maintenance and Operations Contracts		313,023	-	233,790	233,790 -	- 68,6	33 68,633	-	92,269	92,269	- 201,6	2 201,672	-	265,141	265,141	-	509,764	509,764	-	126,343	126,343	-	215,826	215,826	-		36,240 -	140,096		- 271,2	3 271,283
9510 Protective services - Labor	94500	Employee benefit contribution - ordinary maintenance	66,328 600,249	66,328 600,249	-	44,215 429,448	44,215 429,448 -	- 71,7	27 71,727	-	3,569 163,765	3,569 163,765	20,9	6 20,916 0 323,700	-	32.597	32,597 457,499	-	25,259 712,872	25.259		26,406 200,669	26,406	-	12,206 322,861	12,206 322,861	-	195 49,182 4	195	8,394 199,417		45,4 - 485,1	2 45,412 2 485,172
95200 Protective services	95100	Protective services - labor					28,423			i i	7,580	7,580				42,735	42,735		27,376	27,376	İ							-	-	-1			
9500 Employee benefit communitions - protectine services 15,900	95200	Protective services - other contract costs	-																									-		-			
95000 Total Protective Services 64,036 64,036 - 37,864 37,864 - 10,097 10,097 - 50,219 - 56,929 - 36,469 - 40,321 - 19,131 19,131 48,691 48,691 48,691 48,691	95500	Employee benefit contributions - protective services	15,966	15,966		9,441	9,441		1		2,517	2,517	12,5	1 12,521		14,194	14,194		9,093	9,093		10,053	10,053		4,770	4,770		-			-	12,1	0 12,140
	95000	Total Protective Services	64,036	64,036	-	37,864	37,864	-1	-1 -		10,097	10,097	- 50,2	9 50,219	-	56,929	56,929	-	36,469	36,469	-	40,321	40,321	-	19,131	19,131	-	-	- -	-	-	- 48,6	1 48,691

	Public Housing Income Statement	101 101	102 102	103 103	201 201	202 202	203 203	301 301		302 302	303 303	304 304	305 305	401 401
Line Item	Description	Total AMP 101 Operating Capital Fund	Total AMP 102 Operating Capital Fund Total	tol AMP 103 Operating Capital Fund	otal AMP 201 Operating Capital Fund Task	ol AMP 202 Operating Capital Fund	otal AMP 203 Operating Capital Fund	Total AMP 301 Operating Fund Capital Fu	Fund Total AMP 302	Operating Fund Capital Fund	AMP 303 Operating Capital Fund Total	AMP 304 Operating Capital Fund Total	AMP 305 Operating Capital Fund T	Total AMP 401 Operating Capital Fund
No. 96110	Property Insurance Liability Insurance	Fund Program Program	18,125 18,125 4 746 4 246	7,481 7,481 4,518 4,518 7,481	Fund Program Program 15,666 15,666 5,836 5,836	11,556 11,556	Fund Program Program	22,934 22,934 5,399 5,399	3,550	Program Program 3,550	31,755 31,755 31,755	Fund Program Program 1,950 1,950	8,671 8,671 1,063 1,063	Fund Program Program
		3,879 3,879 7,264 7,264	4,246 4,246 5,142 5,142 7,016 7,016	4,518 4,518 111 111	2,037 2,037	3,361 3,361 5,487 5,487	5,590 5,590	6,219 6,219	5,307	5,307	2,015 2,015 2,255 2,255	416 416 39 39	1,063 1,063 249 249 23,704 23,704	5,593 5,593
96140 96100	All other Insurance Total insurance Premiums	3,243 3,243 39,736 39,736 -	7,815 7,815 35,328 35,328 -	12,110 12,110 -	409 409 23,948 23,948 -	1,595 1,595 21,999 21,999 -	1,639 1,639 26,231 26,231 -	8,196 8,196 42,748 42,748	- 11,109	11,109	1,9/1 1,9/1 37,996 37,996 -	2,553 2,553 -	23,794 25,794 33,777 33,777 -	1,550 1,550 32,290 32,290 -
96200 96210	Other general expenses Compensated absences	738 738 9,999 9,999	782 782 2,287 2,287	36 36	6,741 6,741	678 678	3,037 3,037	3,860 3,860 2,890 2,890			125 125 1,595 1,595	881 881	3,323 3,323	135 135 3,948 3,948
96300 96400	Compensated absences Payments in lieu of taxes Bad debt - tenant rents	7,936 7,936 23,636 23,636	7,651 7,651	25,955 25,955 1,014 1,014	8,495 8,495 57 57	39,222 39,222 3,927 3,927	30,417 30,417 365 365	19,927 19,927	4,629	4,629	4,062 4,062 1,718 1,718	1,129 1,129 4,435 4,435		9,238 9,238 7,016 7,016
96500 96600	Bad debt - tenant rents Bad debt - mortgages Bad debt - other	-					-	-				-	-	
96800	Severance expense Total Other General Expenses	42,309 42,309 -	10,720 10,720 -	27,005 27,005 -	15,293 15,293 -	43,827 43,827 -	33,819 33,819 -	26,677 26,677	- 4,629	4,629 -	7,500 7,500 -	6,445 6,445 -	3,323 3,323 -	20,337 20,337 -
96710 96720	Interest of Mortgage (or Bonds) Payable Interest on Notes Payable (Short and Long Term)	1,062 1,062 17,012 17,012	9607 9607		208,452 208,452	12 008 12 008	13 676 13 676		9.540	9.540	30,444 30,444 254,268 254,268			11,942 11,942
90730	Interest expense and Amortization cost	18,074 17,012 1,062	9,607 9,607 -		208,452 208,452 -	12,008 12,008 -	13,676 13,676 -		- 9,540	9,540 -	284,712 254,268 30,444			11,942 11,942 -
96900	Total Operating Expenses	1,641,805 1,640,743 1,062	1,215,466 1,215,466 -	178,180 178,180 -	570,629 570,629 -	925,600 925,600 -	1.334.036 1.334.036 -	1,454,630 1,454,630	- 580,666	580,666 -	846,457 816,013 30,444	115,399 115,399 -	441,541 441,541 -	1,173,717 1,173,717 -
97000	Excess Revenue Over Operating Expenses	834,964 609,658 225,306	(123,112) (239,164) 116,052	1,485,605 999,342 486,263	(227,961) (239,436) 11,475	272,947 166,412 106,535	432,008 (66,127) 498,135	92,421 48,314 44,1	1,107 452,878	309,110 143,768	(217,899) (270,487) 52,588	(75,044) (83,817) 8,773	(336,060) (336,060) -	125,048 23,546 101,502
	Extraordinary maintenance Casualty losses- Non-capitalized	10,000 10,000		-	-	-	-	10,000 10,000			-	-		
97300-010 97300-020	Casany records - Voir capitalized Mainstream I & 5 year Home-Ownership Litigation	-				-		-				-	-	
97300-023	Hope IV													
97300-040	Moving to Work Tenant Protection Portability In													
97300-050 97300-070	Portability In Enhanced All Other													
97300	Housing assistance payments	377,600 377,600	135,199 135,199	70,743 70,743	147,646 147,646	54,380 54,380	142,915 142,915	256,569 256,569	404,431	404,431	224,749 224,749			615,093 615,093
97500 97800	Depreciation expense Fraud losses Dwelling units rent expense		-						-					:
	Dwelling units rent expense Total Expenses	2,029,405 2,028,343 1,062	1,350,665 1,350,665 - 86,608 86,608	248,923 248,923 -	718,275 718,275 -	979,980 979,980 -	1,476,951 1,476,951 -	1,721,199 1,721,199 44,107 44,107	- 985,097 78,485		1,071,206 1,040,762 30,444 52,186 52,186	115,399 115,399 - 8,773 8,773	441,541 -	1,788,810 1,788,810 - 58,009 58,009
10020	Operating transfer in Operating transfer out	224,780 224,780 (224,780)	86,608 86,608 (86,608) (86,608)	486,263 486,263 (486,263) (486,263)	11,475 11,475 (11,475) (11,475)	57,247 57,247 (57,247) (57,247)	180,568 180,568 (180,568) (180,568)	44,107 44,107 (44,107) (44,107)			52,186 52,186 (52,186) (52,186)	(8,773) 8,773 (8,773) (8,773)		58,009 58,009 (58,009) (58,009)
10030-010	Not For Profit Partnership	-		-	-	-	-					-		
10030-040	Joint Venture Tax Credit	-		-	-	-	-	-				-	-	
10030	Other Operating transfers from / to primary government	-		-	-	-	-				-	-		
10040	Operating transfers from / to component unit Extraordinary items, net gain/loss	-		-	-	-	-		-		-	-		
10091	Special items, net gain/loss Inter AMP Excess Cash Transfer In	(30,000) (30,000)	(127.000)		34,000 34,000		(12,000)	-	(7.000)	(7,000)	24.000	88,000 88,000	382,000 382,000	
10093	Inter AMP Excess Cash Transfer Out Transfers from Program to AMP	(30,000)	(125,000) (125,000)		-	-	(13,000)		(7,000)	(7,000)	(20,000) (20,000)			
10100	Transfers from AMP to Program Total other financing sources (uses)	(30,000) 194,780 (224,780)	(125,000) (38,392) (86,608)	- 486,263 (486,263)	34,000 45,475 (11,475)	- 57,247 (57,247)	(13,000) 167,568 (180,568)	- 44,107 (44,1		71,485 (78,485)	(26,000) 26,186 (52,186)	88,000 96,773 (8,773)	382,000 382,000 -	- 58,009 (58,009)
	Excess (Deficiency) of Revenue Over (Under) Expenses Required Annual Debt Principal Payments	1,588 - 1,588	(383,311) (412,755) 29,444	1,414,862 1,414,862 -	(341,607) (341,607) -	218,567 169,279 49,288	276,093 (41,474) 317,567	(174,148) (174,148)	- 41,447	(23,836) 65,283	(468,648) (469,050) 402 30,845 30,845	12,956 12,956 -	45,940 45,940 -	(490,045) (533,538) 43,493
11030	Beginning equity	4,318,668 2,498,697 1,819,971	2,370,850 1,897,674 473,176		988,309 988,309	732,968 686,473 46,495	2,032,987 1,570,319 462,668	(868,674) (870,507) 1,1	1,833 5,849,409	5,469,507 379,902	694,557 1,157,235 (462,678)			7,187,497 6,727,084 460,413
11040-020	Equity Transfers - Mod Rehab to HCV Equity Transfers - Development to AMP 816 for Construction of Asset		-		-	-					-	-	-	
11040-030 11040-040	Equity Transfers - close DHAP IKE into HCV Equity Transfers - CDBG to AMPs for Construction of Assets	- 864 864 - 864	(48,135) (48,135)	-	-	-	40,000 40,000			(5,722)	-	-		32,000 32,000 37,586 37,586
11040-050	Equity Transfers - ARRA to AMPs for Construction of Assets Equity Transfers - InterAMP transfers	-		- 486,263 (486,263)	-	-	919 919		(5,722)	(5,722)	-	-		37,586 37,586
11040-070	Equity Transfers - Equity Transfers - Build Vesper St. property	(197,145) (197,145)	97,145 97,145	-	-	-	100,000 100,000		1,362	1,362	-	(1,221) (1,221)	(141) (141)	
11040-100	Equity Transfers - COCC to AMPS Equity Transfers			:	43,655 43,655	-	-		-	-	109,727 109,727			
11040-110	Equity Transfers Prior period adj, equity transfers, and correction of errors	(196,281) - (196,281)	49,010 - 49,010	- 486,263 (486,263)	43,655 43,655 -		140,919 40,000 100,919		- (4,360)	1,362 (5,722)	109,727 109,727 -	(1,221) (1,221) -	(141) (141) -	69,586 32,000 37,586
11170-001 11170-010	Administrative Fee Equity- Beginning Balance Administrative Fee Revenue													
11170-020	Hard to House Fee Revenue Audit Costs													
11170-040 11170-045	Investment Income Fraud Recovery Revenue													
11170-050	Other Revenue Comment for Other Revenue													
11170-060 11170-080	Total Admin Fee Revenues Total Operating Expenses													
11170-090	Depreciation Other Expenses													
11170-101	Comment for Other Expense Total Expenses Net Administrative Fee													
11170-003	Administrative Fee Equity- Ending Balance													
11180-001	Administrative Fee Equity Housing Assistance Payments Equity - Beginning Balance													
11180-010 11180-015	Housing Assistance Payments Revenue Fraud Recovery Revenue													
11180-020	Other revenue Comment for other revenue													
11180-025 11180-030	Investment Income Total HAP revenues													
11180-080	Housing Assistance Payments Other expense													
11180-091 11180-100	Comment for other expense Total Housing Assistance Payments Expense													
11180-002 11180-003	Net Housing Assistance Payments Housing Assistance Payment Equity - Ending Balance													
11180	Housing Assistance Payments	2 264 2 264	2 148 2 148	240 240	432 432	2143 2143	2 289 2 289	1653 1653	720	720	828 828	141 141	444 444	1655
11210	Unit Months Available Unit Months Leased	2,188 2,188	2,140 2,140 2,070 2,070	222 222	432 432 432	2,101 2,101	2,232 2,232	1,599 1,599	713	713	821 821	115 115	426 426	1,633 1,633
11610	Excess Cash Land Purchases	651,476 651,476	57,090 57,090	(25,289) (25,289)	4,782 4,782	202,759 202,759	55,474 55,474	58,424 58,424	495,284	495,284	23,580 23,580	2,824 2,824	4,622 4,622	59,575 59,575
11620 11630	Building Purchases Furniture & Equipment-Dwelling Purchases Furniture & Equipment-Administrative Purchases	864 864				30,597 30,597	318,486 318,486		- 59,561	59,561			-	81,079 81,079
11640 11650	Furniture & Equipment-Doctaing rucinases Leasehold Improvements Purchases Leasehold Improvements Purchases			-	-	-						-	-	
11660	Infrastructure Purchases CFFP Debt Service Payments	2,650 - 2,650							-		61,289 - 61,289			
13901	Replacement Housing Factor Funds	=	-	-	-	-	-	-			-	-	-	

	Public Housing Income Statement		402	402		403	403		501	501	_	502	502	i	503	503	1	504	504	Ī	601	601	1	602	602		701	701
Line Item	1 ubic Housing Income Statement		Operating Fund	Capital Fund		Operating	Capital Fund						Capital Fund		Operating	Capital Fund			Capital Fund			Capital Fund		Operating	Capital Fund		Operating	Capital Fund
No.	Description	Total AMP 402	Program Program	Program	Total AMP 403 458 063	Fund Program 458.063	Program Program	Total AMP 501 F	und Program 1		otal AMP 502	und Program		Total AMP 503	Fund Program		Total AMP 504	Program 166 997	Program	Total AMP 601	Fund Program			Fund Program		Total AMP 701	Fund Program	
70400	Net tenant rental revenue Tenant revenue - other	-	-		280	280		40	40		40	40		80	80		40	40		23,373	23,373		332,387 8,214			160	160	
70500	Total Tenant Revenue	-	-	-	458,343	458,343	-	169,557	169,557	-	166,719	166,719		175,743	175,743	-	167,037	167,037	-	473,086	473,086		340,601	340,601		139,334	139,334	
70600-010	Housing assistance payments																											-
70600-030	Ongoing administrative fees earned FSS Coordinator																											
70600-040	Actual independent public accountant audit costs Total preliminary fees earned																											-
70600-060	Interest earned on advances																											
70600-070 70600	Admin fee calculation description HUD PHA operating grants	784 653	551.040	233.613	341 389	271 449	69.940	310.961	291.861	19 100	297 907	278.807	19.100	269,997	250,897	19.100	210.689	194,081	16.608	1,039,278	883 235	156.043	872 714	740 127	132 587	222 137	172 946	49,191
	Capital grants	2,000		2,000				,	201,000	17,100	2775.07		.,,,,,,,							54,534		54,534		,	9,488	33,524		23,624
		2,000		2,000				-			-									34,334		34,334	2,408		2,400	33,024		33,324
70720	Management Fee Asset Management Fee																											
	Book-Keeping Fee																											
70750	Front Line Service Fee Other Fees																											
	Total Fee Revenue																											
70800	Other government grants				-			-			-															-		
71100-020	Housing Assistance Payment Administrative Fee																											
71100 71200	Investment income - unrestricted Mortgage interest income	-		-	-			2,777	2,777		184	184		610	610		369	369			1		-			189	189	
71300	Proceeds from disposition of assets held for sale	-			-			-									-									-		
71310 71400-010	Cost of sale of assets Housing Assistance Payment				-			-									-											
71400-020	Administrative Fee																											
71500	Fraud recovery Other revenue	-			35,685	35,685		40,785	40,785		118,773	118,773		91,704	91,704		84,539	84,539		66,245	66,245		48,301	48,301		68,812	68,812	
	Gain or loss on sale of capital assets Housing Assistance Payment				-						-															-		
72000-020	Administrative Fee																											
72000 70000	Investment income - restricted Total Revenue	786,653	551,040	235,613	835,417	765,477	69,940	524,080	504,980	19,100	476 584,059	476 564,959	19,100	538,054	518,954	19,100	462,634	446,026	16,608	1,633,143	1,422,566	210,577	1,271,104	1,129,029	142,075	963 464,959	963 382,244	82,715
	Administrative salaries	44,269	44,269		79 541	79 541		14,478	14,478	-2,244	14,478	14,478	,	14,478			14,478			130.602			68.877	68.877	,	36.809	36,809	
91200	Auditing fees	1,693	1,693		3,183	3,183		9,065	9,065		8,877	8,877		8,885	8,885		8,862	8,862		5,726	5,726		5,386	5,386		8,476	8,476	
91300	Management Fee Book-Keeping Fee	-	-		118,408 15,289	118,408 15,289		41,832 5,400	41,832 5,400		41,832 5,400	41,832 5,400		41,832 5,400	41,832 5,400		36,254 4,680	36,254 4,680		135,141 17,445	135,141 17,445		131,596 16,987	131,596 16,987		31,955 4,125	31,955 4,125	—
91400	Advertising and Marketing	4	4 31,009		163 23,673	163 23,673		28 13,129	28 13,129		28 2.355	28 2,355		28	28		28 2,301	28		94 73.221	73,221		88	88		21 5 500	21 5,599	
91500 91600	Employee benefit contributions - administrative Office Expenses	31,009 2,719	2,719		23,6/3 21,549 1,318			431 7.992	431		7,423	7,423		7,353	2,329 7,353		7,345	7,345		21,552			14,424 18,680	14,424 18,680		3,614	3,614	
91700	Legal Expense	127 295	127 295		1,318 1,697	21,549 1,318 1,697		7,992 370	431 7,992 370		360	360		535 360	535		124 356	124		21,411	21,411		6,677	6,677 1,277		1,920 835	1,920 835	=
	Allocated Overhead													360	360					2,303						833	833	
91900	Other Total Operating-Administrative	202,612 282,728	202,612 282,728		51,359 316,180	51,359 316,180		5,581 98,306	5,581 98,306		3,554 84,307	3,554 84,307		3,308 84,508	3,308 84,508		5,240 79,668	5,240 79,668		43,471 451,166			76,184 340,176	76,184 340,176		643 93,997	643 93,997	
			,		18.420		I I	7.200	7,200	_	7.200	7,200		7,200			6.240			22,860			15,690			5.520		
	Asset Management Fee				18,420	18,420		7,200	7,200		7,200	7,200		7,200	7,200	1	0,240	0,240		22,800	22,800		13,090	13,090		3,320	3,320	
92100	Tenant services - salaries Relocation Costs				-			-			-			-									-			-		
92300	Employee benefit contributions - tenant services Tenant services - other				2 580	2 589		26.250	26.250		25,666	25 666		25 566	25 566		25 565	25 565		2.710	2 719		2.026	2.026		280	280	
92500	Total Tenant Services	-	-	-	2,589	2,589	-	26,250	26,250		25,666	25,666	-	25,566	25,566	-	25,565	25,565	-	2,719	2,719		2,026	2,026		280	280	-
93100	Water	503	503		32,672	32,672		17,495	17,495		29,269	29,269		10,777	10,777		8,036			56,199			49,652			8,000	8,000	
93200 93300	Electricity Gas	1,672	1,672	+	104,241 39,159	104,241 39,159		57,697 11,917	57,697 11,917		58,553 14,278	58,553 14,278		52,244 14,278	52,244 14,278		56,150 14,278	56,150 14,278		110,780 101,658			106,407 87,878	106,407 87,878		46,710 7,601	46,710 7,601	
93400	Fuel	-			-	,		-			-			,			-	.,		, , , , ,			-	,,,,,,		-,770	,,,,,,	
93500 93600	Sewer	224	224		35,915	35,915		19,948	19,948		35,512	35,512		11,196	11,196		6,904	6,904		79,632	79,632		50,327	50,327		6,745	6,745	
93700	Employee benefit contributions - utilities HAP Portability-In	-			-			-			-			-			-						-			-	_	
93800	Other utilities expense				-			-																				
93000	Total Utilities	2,399	2,399	-	211,987	211,987	-	107,057	107,057	-	137,612	137,612	-	88,495	88,495		85,368			348,269	1.0,20	-	294,264			69,056	69,056	
94100 94200	Ordinary maintenance and operations - labor Ordinary maintenance and operations - materials and other	12,203 5,261	12,203 5,261	-	84,460 62.198	84,460 62.198		52,271 22.158	52,271 22,158		16,724 25,882	16,724 25.882		16,724 27.006	16,724 27.006		56,739 17,242	56,739 17,242		128,004 105.438			93,424 55,655	93,424 55.655		29,977 21,535	29,977 21,535	
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	396	396		9,584	9,584		8,529	8,529		25,882 7,357	7,357		8,320	8,320		8,107	8,107		43,971			7,987	7,987		3,884	3,884	
94300-020	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts				385	385		-		-	-					1	-				+ +		1			-		
94300-040	Ord Maint and Op Contracts - Elevator Maintenance Contracts	5,700	5,700		13,993	13,993		6,501	6,501		6,827	6,827		7,239	7,239		8,869	8,869					6,539	6,539		6,839	6,839	
	Ord Maint and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Turnaround Contracts	-	-		36,598	36,598		13,618	13,618		4,432	4,432		7,102	7,102		275	275		12,800	12,800		19,528	19,528		2,595	2,595	
94300-070	Ord Maint and Op Contracts - Electrical Contracts	-			-			-									-						-			-		
	Ord Maint and Op Contracts - Plumbing Contracts Ord Maint and Op Contracts - Extermination Contracts	-	-		2,051	2,051		630	630		1,780	1,780		630	630		3,015	3,015		5,150	5,150		7,961	7,961		1,500	1,500	
94300-100	Ord Maint and Op Contracts - Janitorial Contracts	6,999 15,786	6,999 15,786		146,192 15,113	146,192 15,113		60,724 1,123	60,724 1,123		71,201 7,730	71,201		94,700 7.837	94,700 7,837		53,448 10,136	53,448 10,136		313,775 56,556	313,775		114,094 9,746	114,094 9,746		30,330 29,676	30,330 29,676	$\vdash =$
94300-120	Ord Maint and Op Contracts - Routine Maintenance Contracts Ord Maint and Op Contracts - Misc Contracts	10,657	10,657		22,482	22,482		6,950	6,950		12,959	12,959		4,042	4,042		6,739	6,739		103,571	103,571		15,079	15,079		3,123	3,123	
	Total Ordinary Maintenance and Operations Contracts Employee benefit contribution - ordinary maintenance	39,538 5.907	39,538 5,907	-	246,398 40,354	246,398 40,354	-	98,075 52,863	98,075 52,863		112,286 3.317	112,286 3.317		129,870 3,249	129,870 3,249	-	90,589 23,587	90,589 23,587	-	535,823 56.367	535,823 56,367		180,934 28,936	180,934 28,936		77,947 19,685	77,947 19,685	-
94000	Total Maintenance	62,909	62,909	-	433,410	433,410		225,367	225,367		158,209	158,209		176,849			188,157	188,157		825,632			358,949	358,949		149,144	149,144	
95100	Protective services - labor	19,497	19,497		22,888	22,888		12,616	12,616		12,616	12,616		12,616	12,616		10,970	10,970		35,005	35,005		28,423	28,423		9,674	9,674	
95200	Protective services - other contract costs Protective services - other	-	-		-			-	-		1	- 1		-			-	-			1		-	-		-		
95500	Employee benefit contributions - protective services	6,476	6,476		7,602	7,602		4,190	4,190		4,190	4,190		4,190	4,190		3,644	3,644		11,627	11,627		9,441	9,441		3,213	3,213	
95000	Total Protective Services	25,973	25,973	-	30,490	30,490	-	16,806	16,806	-	16,807	16,807	-	16,806	16,806	-	14,614	14,614		46,632	46,632	-	37,864	37,864		12,887	12,887	

İ	Public Housing Income Statement	-	402 402	Т	403	403		501	501	502	502	ı =	503 503		504	504		601	601	Г	602	602	7	01	701
Line Item	Description	Total AMP 402	Operating Fund Capital Fund	Total AMP 403		Capital Fund	Total AMP 501		Capital Fund Total AMP 50	Operating	Capital Fund		Operating Capital	und Total AMP	Operating Func	Capital Fund	Total AMP 601	Operating	Capital Fund Tot	tal AMP 602	Operating Capi	tal Fund Total AN	IP 701 Ope	rating C:	apital Fund
No. 96110	Property Insurance	5,638	Program Program 5,638	12,547	12,547	Program	24,753	24,753 8 995	Program 21,67	7 21,677	Program	21,795	ind Program Progra 21,795	n 16	.985 16,985	Program	74,874	Fund Program 74,874	Program	21,044	Fund Program Pr 21,044 3,533	ogram	3,040	3,040 1,284	Program
96130	Liability Insurance Workmen's Compensation	169 3,043 312	169 3,043 312	2,180 5,613 1.375	5,613		8,995 2,278	2,278	8,06 2,14 1,67	1 8,061 5 2,145 9 1,679		8,102 2,175 792	8,102 2,175 792		.390 6,390 .136 2,136 779 779		4,229 7,291 2,878	4,229 7,291 2,878		6,318 1,487	5,533 6,318 1,487		1,284 2,125 1,313	1,284 2,125 1,313	
96100	All other Insurance Total insurance Premiums	9,162		21,715	21,715		36,818	36,818	- 33,56	2 33,562		32,864	32,864		290 26,290	-	89,272	89,272		32,382	32,382		7,762	7,762	
96210	Other general expenses Compensated absences	23	23	965			17,777	17,777	11,90			31,209	31,209		.198 6,198		5,866 3,201	5,866 3,201		421	421		430	430	
96400	Payments in lieu of taxes Bad debt - tenant rents	3,158	3,158	20,916	20,916		13,593 1,549	13,593 1,549	6,23 30	3 6,233 0 300		14,341 1,179	14,341 1,179	- 11	.956 11,956		9,502 20,656	9,502 20,656		5,194 4,942	5,194 4,942		11,990 1,296	11,990 1,296	
96600	Bad debt - mortgages Bad debt - other	- :										-					-						-		
96000		3,181	3,181 -	21,881	21,881		32,919	32,919	- 18,44	18,440		46,729	46,729	- 18	154 18,154		39,225	39,225		10,557	10,557		13,716	13,716	
96720	Interest of Mortgage (or Bonds) Payable Interest on Notes Payable (Short and Long Term)	15,744	15,744	7,272	7,272		57,278	57,278	76,62	9 76,629		104,028	104,028	97	,448 97,448		13,962 13,009	13,009	13,962	12,676	12,676		34,545 43,473	43,473	34,545
96730 96700	Amortization of Bond Issue Costs Interest expense and Amortization cost	15,744	15,744 -	7,272	7,272		57,278	57,278	- 76,62			104,028	104,028		.448 97,448		26,971	13,009	13,962	12,676	12,676	-	78,018	43,473	34,545
	Total Operating Expenses	402,096 384,557		1,063,944	, , , , ,		608,001 (83,921)	608,001 (103,021)	- 558,43 19,100 25,62			583,045 (44,991)	583,045 (64,091) 1		504 541,504 870) (95,478					1,104,584 166,520	1,104,584 24,445			395,835	34,545 48,170
97100	Excess Revenue Over Operating Expenses Extraordinary maintenance		140,744 253,015		1	0,,,,40	(00,721)	(100,021)	25,02	- 0,027	15,100	-	(04,021)	100 (70	- (33,470	10,000	(217,005)	(410,210)	170,013	-	24,440	142,075	-	(10,571)	40,170
97300-010	Casualty losses- Non-capitalized Mainstream 1 & 5 year			10,000	10,000		-			-		-					-			-			-		
97300-025	Home-Ownership Litigation	-										- :			:					- 1					
97300-030 97300-035	nope IV Moving to Work Tenant Protection														-										
97300-050 97300-060	Portability In																								
97300-070 97300	All Other Housing assistance payments																-			-					
97400 97500	Depreciation expense Fraud losses	243,946	243,946	96,098	96,098		153,373	153,373	162,53	6 162,536		201,681	201,681	245	257 249,257		532,303	532,303		237,586	237,586		184,019	184,019	
97800 90000	Dwelling units rent expense Total Expenses	646,042	646,042 -	1,170,042	1,170,042	-	761,374	761,374	- 720,96	720,968		784,726	784,726	- 790	761 790,761		2,385,049	2,371,087	13,962	1,342,170	1,342,170	-	14,399	579,854	34,545
10010 10020	Operating transfer in Operating transfer out	233,613 (233,613)	233,613 (233,613	69,940 (69,940)	69,940	(69,940)	19,100 (19,100)	19,100	(19,100) 19,10 (19,100) (19,10	0 19,100	(19,100)	19,100 (19,100)	19,100		,608 16,608 ,608)	(16,608)	156,043 (156,043)	156,043	(156,043)	132,587 (132,587)	132,587		49,191 (49,191)	49,191	(49,191)
10030-010	Not For Profit Partnership	-		-								-					-			-			-		
10030-040	Joint Venture Tax Credit	:		:								-			-		-			-			-		
10030-050 10030	Other Operating transfers from / to primary government									-		-					-			-					
10070	Operating transfers from / to component unit Extraordinary items, net gain/loss Special items, net gain/loss	- :																		- :			- :		
10091	Special items, net gam/ioss Inter AMP Excess Cash Transfer In Inter AMP Excess Cash Transfer Out			24,800	24,800		52,000	52,000					- :				289,000	289,000		-			(30.000)	(30.000)	
10093	Inter AMF Excess Cash Handler Off Transfers from Program to AMP Transfers from AMP to Program																-			-			-	(30,000)	
10100	Total other financing sources (uses) Excess (Deficiency) of Revenue Over (Under) Expenses	140,611	233,613 (233,613 138,611 2,000				52,000 (185,294)	71,100 (185,294)	(19,100)	- 19,100 9) (136,909)		(246 672)	19,100 (19 (246,672)		- 16,608 127) (328,127		289,000 (462,906)		(156,043) 40,572	(71,066)	132,587 (80,554)		(30,000)	19,191 (178,419)	(49,191) (1,021)
11020	Required Annual Debt Principal Payments		-	-			-					-	j		-		20,870		20,870		-	İ	33,524	-	33,524
	Beginning equity Equity Transfers - Mod Rehab to HCV	3,188,608	3,154,219 34,389	1,592,500	1,592,500		3,287,345	3,287,345	4,031,34	4 4,031,344		3,806,930	3,806,930	6,457	206 6,457,206		4,566,057	3,938,720	627,337	1,890,572	1,737,934	152,638 4	355,181	4,697,687	(342,506)
11040-020	Equity Transfers - Development to AMP 816 for Construction of Asset Equity Transfers - close DHAP IKE into HCV	:															-			-		-	-		
11040-050	Equity Transfers - CDBG to AMPs for Construction of Assets Equity Transfers - ARRA to AMPs for Construction of Assets	- :										-			-					3,239		3,239	-		
11040-070	Equity Transfers - InterAMP transfers Equity Transfers -																			- :			- :		
11040-090	Equity Transfers - Build Vesper St. property Equity Transfers - COCC to AMPS Equity Transfers			298,200	298,200		115,594	115,594	115,59	0 115,590			-	115	,590 115,590								39,290	39,290	
11040-110	Equity Transfers Prior period adj, equity transfers, and correction of errors			298,200	298,200		115,594	115,594	- 115,59	0 115,590			-	- 115	590 115,590		-			3,239		3,239	39,290	39,290	
11170-001	Administrative Fee Equity- Beginning Balance																								
11170-010 11170-020 11170-030	Administrative Fee Revenue Hard to House Fee Revenue Audit Coste																								
11170-040	Investment Income Fraud Recovery Revenue																								
11170-050	Other Revenue Comment for Other Revenue																								
11170-060 11170-080	Total Admin Fee Revenues Total Operating Expenses																								
11170-100	Depreciation Other Expenses																								
11170-110	Comment for Other Expense Total Expenses Net Administrative Fee																								
11170-003	Administrative Fee Equity- Ending Balance Administrative Fee Equity																								
11180-001	Housing Assistance Payments Equity - Beginning Balance																								
11180-015	Housing Assistance Payments Revenue Fraud Recovery Revenue Other revenue																								
11180-021	Comment for other revenue Investment Income																								
11180-030 11180-080	Total HAP revenues Housing Assistance Payments																								
11180-090 11180-091	Other expense Comment for other expense																								
11180-002	Total Housing Assistance Payments Expense Net Housing Assistance Payments Lucina Assistance Payments Lucina Assistance Payments																								
11180-003	Housing Assistance Payment Equity - Ending Balance Housing Assistance Payments																								
11210	Unit Months Available Unit Months Leased		-	1,842 1,801	1,801		720 711	720 711	72 70	8 708		720 715	720 715		624 624 620 620		2,286 2,215	2,286 2,215		1,569 1,510	1,569 1,510		552 545	552 545	
11270 11610	Excess Cash Land Purchases	368,230	368,230	22,572	22,572		8,069	8,069	93,06	9 93,069		48,554	48,554	15	,429 15,429		24,276	24,276		176,385	176,385		33,230	33,230	
11620 11630	Lanu ruchases Building Purchases Furniture & Equipment-Dwelling Purchases Furniture & Equipment-Administrative Purchases	2,000	2,000						-	-	-	-		-		-	33,664		33,664	12,727		12,727	-		-
11640 11650	Furniture & Equipment-Administrative Purchases Leasehold Improvements Purchases									-		-								-			-		
11660 13510	Infrastructure Purchases CFFP Debt Service Payments		-							-		-					34,832		34,832	-			68,069		68,069
13901	Replacement Housing Factor Funds	-			1					-		-			-		-			-T					

	Public Housing Income Statement		702	702		703	703		704 70-		705	705		801	801		802	802		803	803	Ī	804	804		805	805	1	806	806		807	807
Line Item	Description	Total AMP 702	Operating Fund	Capital Fund To	otal AMP 703	perating Fund	Capital Fund	Total AMP 704 Oper	ating Fund Capital	Fund Total AMP 705	perating Fund	Capital Fund To	otal AMP 801 Ope	erating Fund	Capital Fund	Total AMP 802	Operating Fund	Capital Fund	Total AMP 803 Op	erating Fund	Capital Fund	Total AMP 804	Operating Fund	Capital Fund	Total AMP 805	Operating Fund	Capital Fund	Total AMP 806	Operating Fund	Capital Fund	Total AMP 807	Operating Fund	Capital Fund
No. 70300		487.138	Program 487,138	Program	270.095	270,095	Program	270.198	rogram Progr 270.198	am 190.765	Program 190.765	Program	31.296	Program 31.296	Program	-	Program	Program	1000170711 000	Program	Program	-	Program	Program	353.241	Program 353.241	Program	248.323	Program 248.323	Program	-	Program	Program
70400	Net tenant rental revenue Tenant revenue - other Total Tenant Revenue	2,626 489,764	2,626 489,764		560 270,655	560 270,655		240 270,438	240 270,438	2,231 - 192,996	2,231 192,996		40 31,336	40 31,336					*			-			872 354,113	872 354,113		759 249,082	759 249,082		-		
	Total Tenant Revenue Housing assistance payments	489,764	489,764	-	270,655	2/0,655	-	2/0,438	270,438	- 192,996	192,996	-	31,336	31,336	-	-		-	-	-	-	-	-	-	354,113	334,113	-	249,082	249,082		-		
70600-020	Ongoing administrative fees earned																																
/0600-030	FSS Coordinator Actual independent public accountant audit costs																																
70600-050	Total preliminary fees earned Interest earned on advances																																
70600-070	Admin fee calculation description HUD PHA operating grants	1001110	803 147	201 2/4	488.400	212//2		71 546	71 546				110.151	140.474		8 348	0.410		A0 180	20.450		404.400	102.500		444.04	448.504	***	***	***			246.344	
	HUD PHA operating grants Capital grants	1,094,412 47,594	0003111	291,265 47,594	161,190	343,667	161,190	1.10-10	/1,546			(0.(1)	149,464	149,464		8,348	8,348		28,478	28,478		103,298	103,298		327,824	321,393	231	225,436	225,436		246,344	240,344	
70710	Management Par	47,394		47,394	161,190		181,190			09,001		69,861	-			-			-			-			-						-		
70720	Asset Management Fee																																
70730 70740	Book-Keeping Fee Front Line Service Fee																																
70750	Management ree Book-Keeping Fee Book-Keeping Fee Front Line Service Fee Other Fees Total Fee Revenue																																
70700	Other government grants																																
71100-010	Housing Assistance Payment																																
71100-020	Administrative Fee Investment income - unrestricted	-						395	395				163	163								229	229		3,020	3,020		1,107	1,107				
71200 71300	Transmonative 2007 Investment income - unrestricted Mortgage interest income Proceeds from disposition of assets held for sale Cost of sale of assets						- T	-					-						-			-			-			-					$\overline{}$
71310	Cost of sale of assets	-			-					-			-									-			-						-		
71400-010	Administrative Fee																																
71400	Fraud recovery Other revenue	20,488	20,488		18,691	18,691		72,101	72,101	8,982	8,982		19,997	19,997		330	330		1,770	1,770		-			108,197	108,197		54,374	54,374		977	977	
71600	Gain or loss on sale of capital assets Housing Assistance Payment				(5,209)	(5,209)							-			-			-			-			-						-		
72000-020	Administrative Fee																																
70000	Investment income - restricted Total Revenue	1,652,258	1,313,399	338,859	922,749	627,804	294,945	414,480	414,480	- 271,639	201,978	69,661	200,960	200,960	-	8,678	8,678	-	30,248	30,248	-	103,527	103,527	-	793,154	792,923	231	529,999	529,999	-	247,321	247,321	-
91100	Administrative salaries	278,643	278,643		90,611	90,611		21,270	21,270	56,848	56,848		16,455	16,455		-			-			-			29,125	29,125		29,125	29,125		-		
91200 91300	Auditing fees Management Fee Book-Keeping Fee	5,358 138,046	5,358 138,046		2,693 65,536	2,693 65,536		10,072 47,119	10,072 47,119	2,608 59,262 7,650	2,608 59,262		7,878 18,011	7,878 18,011		-			-			-			11,795 55,776 7,200	11,795 55,776 7,200		10,576 29,863	10,576 29,863		-		
91310	Book-Keeping Fee	17,820	17,820		8,460	8,460		6,082	6,082	7,650	7,650		2,325	2,325					-						7,200	7,200		3,855	3,855		-		
	Advertising and Marketing Employee benefit contributions - administrative	80,616	80,616		50,928	50,928		2,602	2,602	20,498	20,498		15,657	15,657		-			-			-			21,639	21,639		3,944	3,944		-		
91700	Office Expenses Legal Expense	11,142 2,540	11,142 2,540		12,464 1,811	12,464 1,811		2,988	2,988	3,190 4,867	3,190 4,867		1,086 1,063	1,086 1,063		-			-	-		21,859	21,859		9,515 27,640	9,515 27,640		5,672 7,872	5,672 7,872		50	50	
91800	Travel Allocated Overhead	1,770	1,770		438	438		111	111	1,801	1,801		859	859		-			-	-		-			787	787		696	696		-		
91900	Other Total Operating-Administrative	41,472 577,495	41,472 577,495		20,467 253,452	20,467 253,452		7,389 97,667	7,389 97,667	9,840 - 166,607	9,840 166,607		2,759 66,105	2,759 66,105		-			-	-		21,859	21 859		34,871 198,460	34,871 198,460		18,542 110,177	18,542 110,177		50	50	
91000	Asset Management Fee	17,810			11.000	11,000		8,160	8,160	10,200	10,200		3,120	3,120		1,320	1,320		720	720		2,640	2,640		9,600			5,160			5,040	5,040	
92100	Towart corvince - colorine	17,010	17,010		11,000	11,000		0,100	0,100	10,200	10,200		3,120	3,120		1,520	1,020		720	720		2,040	2,010		2,000	3,000		3,100	5,100		3,040	3,040	=
92200	Tenant services - salaries Relocation Costs Employee benefit contributions - tenant services				-								-			-			-			-			-						-		
92400	I enant services - other	4,973	4,973		999	999		23,384 23,384	23,384	561	561		158	158		-			-			-			1,253	1,253		421	421		-		
	Total Tenant Services	4,973	4,973	-	999	999	-	•	23,384	- 561	561	-	158	158	-	-	-	-	-	-	-	-	-	-	1,253	1,253	-	421	421	-	-		
93100 93200	Water Electricity	29,186 125,444	29,186 125,444		12,947 48,425	48,425		6,809 66,716	66,716	1,076	1,076		7,233	7,233		-			-			-			1,491	1,491		939	939		-		
93300 93400	Gas		0		51,528	51,528		4,006	4,006	1,112	1,112		-	-		-			-			-			1,231	1,231		1,872	1,872		-		
93500	Labor	58 527	58 527		12 323	12 322		7 703	7 703	78,241	78 241		20,606	20,606		-			-			-			27 129	27 120		16,916	16,916		175	175	
93700	Sewer Employee benefit contributions - utilities HAP Portability-In	30,327	30,341			14,343		1,173	45000	/0,241	10,241			20,000		- :						-			41,149	21,127		10,710	10,710		- 173	173	
93/50 93800	HAP Portability-In Other utilities expense Total Utilities				:			-					-			-			-			-			-			- :			:		
		213,157	213,157	-	125,223	125,223	-	85,324	85,324	- 137,462	137,462	-	27,839	27,839	-	-	-	-	-	-	-	-	-	-	29,851	29,851	-	19,727	19,727	-	175	175	
94100 94200	Ordinary maintenance and operations - labor Ordinary maintenance and operations - materials and other	99,476 94,978	99,476 94,978		40,286 17,497	40,286 17,497	-	37,054 21,543	37,054 21,543	70,967 80,983	70,967 80,983		16,570 17,212	16,570 17,212		-			-			-			48,444 56,559	48,444 56,559		47,614 28,826	47,614 28,826		-		
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	15,314	15,314		6,260	6,260		3,771	3,771	6,832	6,832		4,048	4,048		-			-			-			20,717	20,717		12,525	12,525				
94300-030	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts	, , , ,	£00°		7.220	7.000		4 500	4.500				-			-			-			-			-	202					- :		
94300-050	Ord Maint and Op Contracts - Elevator Maintenance Contracts Ord Maint and Op Contracts - Landscape & Grounds Contracts	5,987	5,987		7,230	7,230		4,590	4,590				-			-			-			-			-						:		
94300-060	Ord Maint and Op Contracts - Unit Turnaround Contracts Ord Maint and Op Contracts - Electrical Contracts	5,985	5,985		8,591	8,591	- T	2,725	2,725	25,768	25,768		12,032	12,032					-			-			37,699	37,699		30,521	30,521				$\overline{}$
94300-080	Ord Maint and Op Contracts - Plumbing Contracts	1.005	1 005		060	060		1 020	1.020	2 222	2 222		90.4	904					-						2 204	2 204		01/	014				
94300-100	Ord Maint and Op Contracts - Extermination Contracts Ord Maint and Op Contracts - Janitorial Contracts	1,905	137,913		65,222	65,222		1,020 30,353	30,353	2,232 214,980	2,232		29,155	29,155		- 1									3,204 80,367	3,204 80,367		70,348	70,348				
94300-110 94300-120	Ord Maint and Op Contracts - Routine Maintenance Contracts Ord Maint and Op Contracts - Misc Contracts	16,596 20,704	16,596 20,704		20,511 10,498	20,511 10,498		11,020 3,600	11,020 3,600	29,586 37,145	29,586 37,145		2,665 40,294	2,665 40,294		-			-			-			16,650 29,935			16,382 39,394	16,382 39,394		-		
94300	Total Ordinary Maintenance and Operations Contracts Employee benefit contribution - ordinary maintenance	204,404 43.793	204,404 43.793	-	119,272 15,139	119,272 15,139	-	57,079 18,542	57,079 18,542	- 316,543 - 38,894	316,543 38,894	-	88,998 3,738	88,998 3.738	-		-	-		-		-	- :		189,157 29,766	189,157 29,766	- :	169,986 7,796	169,986 7.796	-	- :	- :	
94000	Total Maintenance	442,651	442,651	-	192,194	192,194	-	134,218	134,218	- 507,387	507,387	-	126,518	126,518		-	-	-	-	-		-		-	323,926	323,926		254,222		-			
95100	Protective services - labor Protective services - other contract costs Protective services - other Evaluation - protective services - other	41,987	41,987		19,298	19,298		-		-			-			-			-			-			-								=
95200 95300	Protective services - other contract costs Protective services - other							-		-			- :			:			-			-			-			- :			:		
95500 95000	Employee benefit contributions - protective services Total Protective Services	13,946 55,933	13,946 55,933	-	6,410 25,708	6,410 25,708	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-		-				-	
					-,	., .,																											

Public Housing Income Statement		702 702		703	703	T	704 704	П	705	705	1 [801	801	802	802	1	803	803	804	804	Γ	805	805	806	806	807 807
Line Item Description	Total AMP 702	Operating Fund Capital Fund	d Total AMP 703	Operating Fund	1 Capital Fund	Total AMP 704	Operating Fund Capital Fund	Total AMP 705	Operating Fund	Capital Fund	Total AMP 801	Operating Fund	Capital Fund	Total AMP 802 Operating I	und Capital Fund	Total AMP 803	Operating Fund	Capital Fund	Total AMP 804 Operating Fu	nd Capital Fund	Total AMP 805	Operating Fund	Capital Fund Total AMP 8	Operating Fund Ca	pital Fund Total AMP 807	Operating Fund Capital Fund
No. Description 96110 Property Insurance 96120 Liability Insurance	21,887	Program Program 21,887	7,652	Program 2 7,652	Program	10,489	Program Program 10,489	44,446	Program 44,446	Program	19,397	Program 19,397	Program	3,446 Program	Program 446	107	Program 107	Program	Program	Program	32,103	Program 32,103	Program 28,	Program 1	Program	Program Program
96130 Workmen's Compensation	5,678 1 911	5,678	2,777	7 2,777		2,754	2,754	4,915	4,915		1,325	1,325			214	-	107		- 3	74	3,628	3,628	3,	19 3,619	042	042
96140 All other Insurance 96100 Total insurance Premiums	33,323	33,323	- 12,968	8 12,968	-	16,537		- 1,86/ - 53,305	53,305	-	28,118	28,118		3,660 3	660 -	107	107	-	374 31	74 -	51,179	51,179	- 42,	45 42,045	- 642	642 -
96200 Other general expenses 96210 Compensated absences	2,782	2,782	546	6 546		632	632	180	180		4,726	4,726		7,500	500	23,871	23,871		143,065 143,0	55	1 901	1 001	6,	11 6,511	403,630	403,630
96300 Payments in lieu of taxes	21,487	21,487	11,291	1 11,291		12,225	12,225	1,791	1,791		1,349	1,349			***						27,900	27,900	13,	80 13,680		
96400 Bad debt - tenant rents 96500 Bad debt - mortgages	5/5	5/5	3,/4/	- 3,/4/		2,648	2,648	1,518	1,518		5,/6/	5,/6/		330	330	1	-				2,686	2,686	14,	- 14,328	9//	9//
96600 Bad debt - other 96800 Severance expense 96000 Total Other General Expenses				-							-			-										-		
96000 Total Other General Expenses	29,644		- 19,658 01 10,126		10.126	15,505	15,505	5,573	5,573	-	11,842	11,842		7,830 7	830	23,871	23,871	-	143,065 143,06	55 -	32,467	32,467	- 36,	28 36,228	- 404,607	404,607 -
96710 Interest of Mortgage (or Bonds) Payable 96720 Interest on Notes Payable (Short and Long Term) 96730 Amortization of Bond Issue Costs	15,010	15,010	12,876	6 12,876	10,120			-			117,740	117,740				-			-		260,379	260,379	114	73 114,673		
96700 Interest expense and Amortization cost	16,711								-		117,740	117,740					-	-	-		260,379		- 114,			
96900 Total Operating Expenses		1,389,996 1,70						881,095			381,440				810	24,698	, , , , , , , , , , , , , , , , , , , ,		167,938 167,93		907,115	,	- 582,		- 410,514	,
97000 Excess Revenue Over Operating Expenses 97100 Extraordinary maintenance	260,561	(76,597) 337,15	58 258,545	5 (26,274)	284,819	33,685	33,685	(609,456)	(679,117)	69,661	(180,480)	(180,480)		(4,132) (4	132)	5,550	5,550	-	(64,411) (64,41	-	(113,961)	(114,192)	231 (52,	54) (52,654)	- (163,193	(163,193) -
97200 Casualty losses- Non-capitalized						8,401	8,401																			
97300-020 Home-Ownership																					- :					
97300-025 Litigation 97300-030 Hope IV				-																						
97300-035 Moving to Work 97300-040 Tenant Protection				-							-					-			-					-		
														:		:					-					
97300-070 All Other 97300 Housing assistance payments																			-		-			-		
97400 Depreciation expense 97500 Fraud Joses	749,631	749,631	50,371	1 50,371		305,752	305,752				121,522	121,522				-			-		578,630	578,630	325,	31 325,831		
97500 Fraud losses 97800 Dwelling units rent expense 90000 Total Expenses	2,141,328	2,139,627 1,76	01 714,575	5 704,449	10 126	694,948	694,948	881.095	881.095		502,962	502-962		12,810 12	810 -	24,698	24,698		167,938 167,93	18	1,485,745	1.485.745	- 908,	84 908.484	- 410,514	410,514
10010 Operating transfer in	291,265		133,755	5 133,755	10,120			-	004,022		302,702	.025,702					2-1,070		- 107,95		231	231	700,	- 200,404	420,514	
10020 Operating transfer out	(291,265	(291,26	65) (133,755	5)	(133,755)			+ = :			-			-					-		(231)		(231)	-		
10030-020 Partnership																										
1003-010 Not For Profit																										
10030 Other 10030 Operating transfers from / to primary government											-															
10040 Operating transfers from / to component unit 10070 Extraordinary items, net gain/loss											-					-								-		
											200	200		1,400	400				67,000 67,00	00						
10091 Inter AMP Excess Cash Transfer In	(38,000	(38,000)	(7,000	0) (7,000)										-	(29,000)	(29,000)					-		-		-
10094 Transfers from AMP to Program 10100 Total other financing sources (uses)	(38,000	253,265 (291,26	65) (7,000	0) 126,755	(133,755)						200	200		1,400 1	400 -	(29,000)	(29,000)		67,000 67,00	10 -		231	(231)			
10000 Excess (Deficiency) of Revenue Over (Under) Expenses	(527,070		93 201,174	4 50,110			(280,468)	(609,456)	(679,117)	69,661	(301,802)	(301,802)			732)	(23,450)		-	2,589 2,50		(692,591)		- (378,	85) (378,485)	- (163,193	(163,193) -
11020 Required Annual Debt Principal Payments	2,542		42 10,259		10,259			-			-			5 394		35.082					9 959 949	9 959 949	5 991	45 5 991 445		
11030 Beginning equity 11040-010 Equity Transfers - Mod Rehab to HCV	7,272,821	6,535,072 737,74	49 180,610	0 (489,280) 669,890	7,928,922	8,735,042 (806,120	0) 62,428	62,428		1,532,881	1,532,881		5,394	394	35,082	35,082		130,278 130,2	78	9,959,949	9,959,949	5,991,	45 5,991,445	27,834	27,834
11040-020 Equity Transfers - Development to AMP 816 for Construction of Asset 11040-030 Equity Transfers - close DHAP IKE into HCV																										
11040-040 Equity Transfers - CDBG to AMPs for Construction of Assets 11040-050 Equity Transfers - ARRA to AMPs for Construction of Assets	1,150,000 1,017,728	1,150,000	28								-															
11040-060 Equity Transfers - InterAMP transfers 11040-070 Equity Transfers - InterAMP transfers	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000,000		-		61,518	61,518				(371,844)	(371,844)							-					-		
11040-080 Equity Transfers - Build Vesper St. property				-				693,000	693,000		40.500	460,529		- :		-			-		190,000	190,000	189.	. 100 (01	325,000	325,000
11040-090 Equity Transfers - COCC to AMPS 11040-100 Equity Transfers								693,000	693,000		460,529	400,529				- 1					190,000	190,000	189,	- 189,091	323,000	323,000
11040-110 Equity Transfers 11040 Prior period adj, equity transfers, and correction of errors	2,167,728	1,150,000 1,017,72	28	: .		61,518	61,518	693,000	693,000		88,685	88,685		- 1			-	-			190,000	190,000	- 189,	91 189,691	- 325,000	325,000 -
11170-001 Administrative Fee Equity- Beginning Balance																										
11170-010 Administrative Fee Revenue																										
1119-0.03																										
11170-050 Other Revenue																										
11170-051 Comment for Other Revenue 11170-060 Total Admin Fee Revenues																										
11170-100 Other Expenses 11170-101 Comment for Other Expense																										
11170-110 Total Expenses 11170-002 Net Administrative Fee 11170-002 Net Administrative Fee Equity- Ending Balance 11170 Administrative Fee Equity																										
11170-003 Administrative Fee Equity- Ending Balance 11170 Administrative Fee Equity																										
11180-001 Housing Assistance Payments Equity - Beginning Balance																										
11180-001 Housing Assistance Payments Equity - Beginning Balance 11180-015 Housing Assistance Payments Revenue 11180-015 Fraud Recovery Revenue																										
11180-020 Other revenue 11180-021 Comment for other revenue																										
11180-025 Investment Income 11180-030 Total HAP revenues																										
11180-080 Housing Assistance Payments																										
11180-090 Other expense																										
11180-002 Net Housing Assistance Payments 11180-003 Housing Assistance Payment Faulty - Fading Relance																										
11180-002 Net Housing Assistance Payments																										
11190 Unit Months Available	1,781		1,100 1,064			816 788	816 788	1,020	1,020 1,009		312 300	312 300		132 132	132	72 51	72 51		264 26 255 21	54	960 933	960 933		16 516 03 503	504 496	504 496
11210 Unit Months Leased 11270 Excess Cash	152,390	1,717	- 55,630			18,283	18,283	- 10,512	10,512		3,321	3,321		1,595	595	9,574	9,574	-	3,563 3,56	53	106,238	106,238	39	67 39,167	5,432	5,432
11610 Land Purchases	1,062,780	1.062.75	80 150 931		150 031			. 60 661		69 661	-			- :					:		-					
11620 Building Furchases 11630 Furniture & Equipment-Dwelling Purchases	1,002,780	1,002,78	150,931	-	130,931			07,001		07,001						-							-	-		
11640 Furniture & Equipment-Administrative Purchases 11650 Leasehold Improvements Purchases																					:			-		
11660	4,243	- 4,24	43 20,385	5 -	20,385											1			-					-		
13901 Replacement Housing Factor Funds	-	1		-	1		 	-	ļ		-			+			1		-		-				-	L

Public Housing Income Statement		808 80	8	811	811	812	812		813 813		814	814		815	815		816	816		817	817]	818	818		820	820				
Line Item Description		perating Fund Capita		Operating Capi	tal Fund Total AMP 8	Operating Fund		Total AMP 813	Operating Capital Fund	Total AMP 814	Operating	Capital Fund	Total AMP 815	Operating Fund	Capital Fund	Total AMP 816	Operating Fund	Capital Fund		perating Fund		Total AMP 818	Operating	Capital Fund	Total AMP 820	Operating	Capital Fund	TOTAL AMPs	COCC COCC Capital	TOTAL COCC	TOTAL PUBLIC HOUSING
No. Pest i publication de la constant de la constan	-	Program Prog	26,254	Fund Program Pro 26,254	ogram	Program -	Program		und Program Program	185,906	fund Program 185,906	Program	364,433	Program 364,433	Program	-	Program	Program	37,950	Program 37,950	Program		Fund Program	Program	17,542	Fund Program 17,542	Program	7,954,861	Operations Fund	-	7,954,861 114,866
70400 Tenant revenue - other 70500 Total Tenant Revenue	-	-	- 26,254	26,254	-	-	-	-		40 185,946	40 185,946	-	364,513	364,513	-	-	-	-	37,950	37,950				-	108 17,650	108 17,650	-	114,866 8,069,727		-	114,866 8,069,727
70600-010 Housing assistance payments																															
70600-020 Ongoing administrative fees earned 70600-030 FSS Coordinator																															
70600-040 Actual independent public accountant audit costs 70600-050 Total preliminary fees earned																															
/0600-060 Interest earned on advances																															
70600-070 Admin fee calculation description 70600 HUD PHA operating grants	153,262	153,262			63,0	50 63,050		44,950	44,950	220,856	123,246	97,610	210,608	103,846	106,762	4,179	4,179					48,180	0 48,180		4,087	4,087		14,992,623			14,992,623
70610 Capital grants						-		-		98,896		98,896	100,000		100,000	-							-		248,000		248,000	1,362,396			1,362,396
70710 Monogoment Fox																													2,834,777	2,834,777	2,834,777 327,080 482,944 2,998,501
70770 Assagement ree 70730 Assagement ree 70730 Book-Keeping Fee 70730 In Book-Keeping Fee 70740 Front Lin Service Fee																													327,080 482,944	327,080 482,944	482,944
70740 Front Line Service Fee 70750 Other Fees 70700 Total Fee Revenue																													2,998,501	2,998,501	
70700 Total Fee Revenue																													6,643,302 -	6,643,302	6,643,302
70800 Other government grants 71100-010 Housing Assistance Payment						-				-			-			-															-
71100-020 Administrative Fee 71100 Investment income - unrestricted	535	535								2.546	2.546		623	623														16.200	2.032	2.032	18.232
71200 Mortsage interies income 71300 Proceeds from disposition of assets held for sale						-				-			-						-				-						711	,,,,,,	
71310 Cost of sale of assets	:		:					- :					- :												- :			-			
71400-010 Housing Assistance Payment 71400-020 Administrative Fee																															-
71400-020 Administrative Fee 71400 Fraud recovery 71500 Other revenue	368	368			3	90 390		1,419	1,419	11,871	11,871		198,813	198,813		-			-				-	- 				3,074,911	347,187	347,187	3,422,098
71500 Other revenue 71600 Gain or loss on also of capital assets 72000-010 Housing Assistance Payment						-													-									(5,209)	(13,089)	(13,089)	(18,298)
72000-020 Administrative Fee																												2 226		-	2 226
72000 Investment income - restricted 70000 Total Revenue	154,165	154,165	- 26,254	26,254	- 63,4	0 63,440		46,369	46,369 -	520,115	323,609	196,506	874,557	667,795	206,762	4,179	4,179	-	37,950	37,950		48,180	48,180	-	269,737	21,737	248,000	27,513,983	6,979,432 -	6,979,432	34,493,415
91100 Administrative salaries 91200 Administrative salaries 91300 Management Fee 91310 Book-Keeping Fee	-					-		-		32,569	32,569		32,569	32,569		403	403		-				-					1,723,689	2,381,986	2,381,986	4,105,675
91200 Auditing fees 91300 Management Fee			- :					-		33,408	8,773 33,408		9,213 29,805 3,847	9,213 29,805 3,847		407	407		-						2,847	2,847		1,971,391 250,782	-		1,971,391
						-		-		4,312 22	4,312 22		3,847 33	3,847 33		52	52		-				-		367 3	367			17,667	17,667	250,782 20,127
91500 Employee benefit contributions - administrative 91600 Office Expenses	- :							-		22,058 7 334	22,058 7 334		6,166 7.831	6,166 7,831		73	73								90	90		2,460 637,444 305,432	880,626 524,869	17,667 880,626 524,869	1,518,070 830 301
91700 Legal Expense 91800 Travel	50	50				-		-		791	791		905	905		-			-				-		220	220		305,432 172,934	524,869 119,110 91,222	524,869 119,110 81,223	4,105,675 192,795 1,971,391 250,782 20,127 1,518,070 830,301 292,044 122,446
91810 Allocated Overhead								-		14 109	14 109		-	24.108		-									2,0	250		858.131	204 181		1000000
91900 Other 91000 Total Operating-Administrative	50	50	- :	-			-			123,860	123,860		112,377	21,487 112,377	-	1,044	1,044	-		- :				-	3,816	3,816	-	6,156,281	4,209,662	204,181 4,209,662	1,062,312 10,365,943
92000 Asset Management Fee	3,960	3,960	840	840	1,0	30 1,080		1,200	1,200	5,760	5,760		5,490	5,490		120	120		2,400	2,400		1,440	1,440		490	490		337,080		-	337,080
92100 Tenant services - salaries						-		-		-						-			-				-					9,280	68,860	68,860	78,140
92200 Relocation Costs 92300 Employee benefit contributions - tenant services	- :		:					- i		-									1				-					718	17,127	17,127	17,845
92400 Tenant services - other 92500 Total Tenant Services	-	-	- :	-	-	-	-	-		293 293	293 293		439 439	439 439	-	-		-	-		-			-	335 335	335 335	-	168,370 178,368	7,542 93,529 -	7,542 93,529	17,845 175,912 271,897
93100 Water 93200 Electricity	-					-				6,669	6,669		6,446	6,446		767	767		-				-					594,891			594,891 1,717,121 952,243
93200 Electricity 93300 Gas	-		-			-		-		16,369 4,062	16,369 4,062		67,725 6,420	67,725 6,420		19	19		-				-		283 1,576	283 1,576		1,717,121 952,243		-	1,717,121 952,243
	- :		- :			-		-		-			-			-			-				-					-		-	-
93500 Labor 93600 Sewer 93700 Employee benefit contributions - utilities	254	254	- :			:		226	226	11,903	11,903		22,998	22,998		537	537		-									1,057,035			1,057,035
93750 HAP Portability-In						-		-		-						-			-				-								-
93800 Other utilities expense 93000 Total Utilities	254	254	- :	-	-		-	226	226 -	39,003	39,003		103,589	103,589	-	1,323	1,323	-						-	1,859	1,859	-	4,321,290			4,321,290
94100 Ordinary maintenance and operations - labor 94200 Ordinary maintenance and operations - materials and other	-					-		-		25,788	25,788		25,788 31.191	25,788 31,191		-			-				-		- 222	222		1,582,510 1,301,293	1,568,731 54,019	1,568,731 54,019	3,151,241 1,355,312 326,540 454,712
94300-010 Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	- :		- :					-		2,700	2,700		4,239 278,001	4,239 278,001											332	332		326,540	34,019	34,019	326,540
94300-020 Ord Maint and Op Contracts - Heating & Cooling Contracts 94300-030 Ord Maint and Op Contracts - Snow Removal Contracts	-					-		-		175,741	175,741		-	-		-			-				-					454,712		-	
94300-040 Ord Maint and Op Contracts - Elevator Maintenance Contracts 94300-050 Ord Maint and Op Contracts - Landscape & Grounds Contracts						-		- :	-	3,756	3,756		4,088	4,088			-								-			150,553			150,553
94300-060 Ord Maint and Op Contracts - Unit Turnaround Contracts	-									1,910	1,910		4,023	4,023					-						791	791		402,344			402,344
94300-070 Ord Maint and Op Contracts - Electrical Contracts 94300-080 Ord Maint and Op Contracts - Plumbing Contracts			:			-		- :		-				00.1		-			-						- :			(1012			
94300-090 Ord Maint and Op Contracts - Extermination Contracts 94300-100 Ord Maint and Op Contracts - Janitorial Contracts			-			-				19,964	19,964		924 33,331	924 33,331		350	350		-						8,477			64,943 2,998,501			64,943 2,998,501
94300-100 Ord Maint and Op Contracts - Janitorial Contracts 94300-110 Ord Maint and Op Contracts - Routine Maintenance Contracts 94300-120 Ord Maint and Op Contracts - Misc Contracts	-					-	-	-		11,604 9,390	11,604 9,390		19,891 13,308	19,891 13,308		-	-		-	_					14,616			595,727 744,763	28,319 10,923	28,319 10,923	624,046 755,686
94300 Total Ordinary Maintenance and Operations Contracts 94500 Employee benefit contribution - ordinary maintenance	-	-		-	-		-	- :	: :	225,065 26,788	225,065 26,788	- :	357,805 7,569	357,805 7,569		350	350	-	-	-				- :	23,884	23,884	-	5,738,083 711,787	39,242 - 626,579 -	39,242 626,579	5,777,325 1.338.366
94000 Total Maintenance		-		-	-		-			310,451	310,451	-	422,353	422,353		350	350				-		-		24,216	24,216	-	9,333,673	2,288,571 -	2,288,571	11,622,244
95100 Protective services - labor	-					-				-			-						-				-					498,652			498,652
95200 Protective services - other contract costs 95300 Protective services - other	-		:			-		- :		-						-			-				-					1			1 165,624
95200 Protective services - other contract costs 95300 Protective services - other 95500 Employee benefit contributions - protective services 95000 Total Protective Services		-	- :	-	-	-	-			-	-		-						-								-	165,624 664,277			165,624 664,277

Public Housing Income Statement	808 808	811 811	812 812	813	813	814	814	815	815		816 816		817	817	818 818	82	20	820			
Line Item	Tatal AMP 808 Operating Fund Capital Fund Tatal AMP	Operating Capital Fund Total AMP 913	Operating Fund Capital Fund	Total AMP 813 Operating	Capital Fund	otal AMP 814 Operating	Capital Fund	tal AMP 815 Operating Fu	nd Capital Fund	otal AMP 816 Opera	ating Fund Capital Fund	Total AMP 817 Op	erating Fund	Capital Fund Total AM	Operating Capital Fund	Total AMP 820 Oper	rating Ca	pital Fund TOTAL AMP	COCC COCC Capits	TOTAL COCC	TOTAL PUBLIC
No. Description 96110 Property Insurance 96120 Liability Insurance	Program Program	Fund Program Program	Program Program	Fund Progra	am Program	25.420 Fund Program 25.420 25.420	Program	Program	Program	235 Pr	ogram Program	Total Asir 617	Program	Program	Fund Program Program	2.206 Fund Pi	Program F	Program 599.122	Operations Fund	15.931	HOUSING 615.053
96120 Liability Insurance 96120 Workman's Companyaction	636 636	99 99 156	156	170 1	70	669 669 2836 2836		16,431 16,4 11,997 11,99 2,830 2,8	97	9	9	380	380		149 149	159	159	138,572 108,779	528 137 120	528 137 120	615,053 139,100 245,890
96130 Workmen's Compensation 96140 All other Insurance	0 0		177	170	70	541 541 29,466 29,466		4,208 4,20 35,466 35,46		244	244	100	200		79 79	2,365	22/5	74,647 - 921,120	137,120 33,720 187,299	33,720 - 187,299	245,899 108,367 1,108,419
96100 Total insurance Premiums 96200 Other general expenses	311,094 311,094 7.	728 7,728 37,110	37,110	41,973 41,9	73	11,178 11,178	-	9,355 9,3		490	490	46,464	46,464	-	33,264 33,264	2,363	2,365	1,183,004	2	187,299	1,183,006
96210 Compensated absences 96300 Payments in lieu of taxes	- 1	022 1,022				24 605 24 605		46.270 46.27	70	90	90	-						43,807 388,428	1,141	1,141	44,948
96400 Bad debt - tenant rents	368 368			-	-	24,003		279 2	79	-	-							133,027		i i	388,428 133,027
96500 Bad debt - mortgages 96600 Bad debt - other				:		:				- 1										-	, = = = =
96600 Bad debt - other 96800 Severance expense 96000 Total Other General Expenses	311,462 311,462 - 8,	750 8,750 - 37,110	37,110 -	41,973 41,9	73 -	35,783 35,783	-	55,904 55,90		580	580 -	46,464	46,464	-	33,264 33,264			- 1,748,266	1,143	- 1,143	1,749,409
96710 Interest of Mortgage (or Bonds) Payable 96720 Interest on Notes Payable (Short and Long Term) 96730 Amortization of Bond Issue Costs						97,610 75,781 75,781	97,610	106,762 203,209 203,20	106,762	-	-	-				-		296,212 1,763,730		-	296,212 1,763,730
96720 Interest on Notes Payable (Short and Long Term) 96730 Amortization of Bond Issue Costs									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			- :						- 2,059,942			2,059,942
96700 Interest expense and Amortization cost 96900 Total Operating Expenses	316,362 316,362 - 9,	689 9,689 - 38,344	38,346	43,569 43,5	69 -	173,391 75,781 718,007 620,397		309,971 203,20 1,045,589 938,83		3,661	3,661 -	49,244	49,244		34,932 34,932	33,081	33,081	- 2,059,942	6,780,204	- 6,780,204	
97000 Excess Revenue Over Operating Expenses		565 16,565 - 25,094			00 -	(197,892) (296,788)		(171,032) (271,03		518	518 -	(11,294)	(11,294)		13,248 13,248			248,000 1,793,686	199,228	199,228	
97100 Extraordinary maintenance	•	-		-		8 200 8 200		-		-		-			-	-		46,691		-	46,691
97200 Casualty tosses- Non-capitalized 97300-010 Mainstream 1 & 5 year						8,290 8,290				-		-			•	i		40,091		- :	40,891
97300-020 Home-Ownership 97300-025 Litigation				:		-		:													
97300-030 Hope IV 97300-035 Moving to Work						-				-		-				-				-	-
97100 Estraordinary maintenance 97200 Cassaly boses Non-captalized 97300-010 Mainsteam 14 S view 97300-020 Hone-Develop 97300-020 Hone-Develop 97300-020 Hone-Develop 97300-010 Hone-P 97300-010 Hone-P 97300-010 Montre to Work 97300-010 Tansart Potoction 97300-050 Partializing In-		:		:											-:	:					
97300-060 Emanced 97300-070 All Other															:						
97300 Housing assistance payments				-		192 661 192 661		296 121		11 200	11.755					9,920	0.020	7.117.000	274,800	274.000	7,388,128
97300 Housing assistance payments 97400 Depreciation expense 97500 Fraud losses				-		183,661 183,661		286,131 286,13	**	11,/22	11,730				-	9,920	7,720	/,113,328	Z 194,0000	274,800	7,388,128
97800 Dwelling units rent expense 90000 Total Expenses	316,362 316,362 - 9,	689 9,689 - 38,346	38,346 -	43,569 43,5	69 -	909,958 812,348	97,610	1,331,720 1,224,95	58 106,762	15,416	15,416 -	49,244	49,244	-	34,932 34,932	43,001	43,001	- 32,880,316	7,055,004	7,055,004	39,935,320
10010 Opporting temporar in				-		97,610 97,610	(97.610)	106,762 106,76		-		-	-				-	2,633,406			2,633,406 (2,633,406)
10030-010 Not For Profit		-				(97,610)	(97,610)	(106,762)	(106,762)	-					-			- (2,633,406)		- :	(2,033,400)
10070	-	-		-				-		-		-				-		-			
10030-040 Tax Credit 10030-050 Other				-						-		-						-			1
10030 Operating transfers from / to primary government	:			-						-		-								-	-
10040 Operating transfers from / to component unit 10070 Extraordinary items, net gain/loss		-								-		-									1
10080 Special items, net gain/loss 10091 Inter AMP Excess Cash Transfer In		. (106,00)	(106,000)		900	2(5,000)		(252,000)	-			2,000	2,000		(700)	15,200	15,200	955,600 (955,600)			955,600
10092 Inter AMP Excess Cash Transfer Out 10093 Transfers from Program to AMP	(11	- (11,000)	(106,000)	(13,000) (13,0	00)	(265,000) (265,000)		(253,000) \$ (253,00	(0)	- 3		- 1			(800)			(933,600)			(955,600)
10094 Transfers from AMP to Program 10100 Total other financing sources (uses)	(11,	- 000) (11,000) - (106,000	(106,000) -	(15,000) (15,0		(265,000) (167,390)	(97,610)	(253,000) (146,23	38) (106,762)	-		2,000	2,000		(600) (600)		15,200		-	. :	
10000 Excess (Deficiency) of Revenue Over (Under) Expenses	(162,197) (162,197) - 5,	565 5,565 - (80,900	(80,906)	(12,200) (12,2	00) -	(654,843) (656,129)		(710,163) (703,46		(11,237)	(11,237)	(9,294)	(9,294)	-	12,648 12,648	241,936	(6,064)	248,000 (5,366,333)		(75,572)	
11020 Required Annual Debt Principal Payments	286,582 286,582 - 16	422 16.422 113.94	113 949	25 110 25 1	10		98,896	100,000 3.829.013 5.429.0	- 100,000 13 (1,600,000)	-		15 902	15 902		19 110 19 110	-		298,524 96,405,459		7 721 777	298,524 104,127,236
11030 Beginning equity 11040-010 Equity Transfers - Mod Rehab to HCV 11040-010 Equity Transfers - Daylorment LAMP 816 for Communication of Accept	280,362 280,382 - 10.	422 10,422 113,940	113,949	23,110 23,1	10	2,489,413 3,972,831	(1,483,438)	3,829,013 3,429,0	(1,600,000)	-		15,902	13,902		19,110		-	90,403,439	7,721,777	1,721,777	
11040-020 Equity Transfers - Development to AMP 816 for Construction of Asset 11040-030 Equity Transfers - close DHAP IKE into HCV				-				-		93,701	93,701	-				:		93,701		-	93,701
				:		:												1,222,000 1,006,479		-	1,222,000 1,006,479
11040-040 Capity Franciscs - Carbot or Part's in Construction or Assets 11040-050 Equity Transfers - ARR At 0 AMF for Construction of Assets 11040-060 Equity Transfers - InterAMP transfers 11040-070 Equity Transfers - 11040-070 Equity Transfers - 11040-080 Equity Transfers - Build Vesper St. property	-	-		-		310,326 310,326				-		-					248,000	(248,000) -		-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
11040-070 Equity Transfers - 11040-080 Equity Transfers - Build Vesper St. property						:				220,615	220,615	1						220,615			220,615
11040-090 Equity Transfers - COCC to AMPS 11040-100 Equity Transfers	325,347 325,347	-		-						3,000	3,000	-						3,024,213	(3,024,213)	(3,024,213)	
11040-110 Equity Transfers 11040 Prior period adj, equity transfers, and correction of errors	325,347 -			-		310,326 310,326				317,316	317,316 -			-			248,000	(248,000) 5,567,008	(3,024,213)	(3,024,213)	2,542,795
11170-001 Administrative Fee Equity- Beginning Balance																					
11170-010 Administrative Fee Revenue 11170-020 Hard to House Fee Revenue																					
11170-030 Audit Costs 11170-040 Investment Income																					
1170-030																					
11170-051 Comment for Other Revenue 11170-060 Total Admin Fee Revenues																					
11170-080 Total Operating Expenses 11170-090 Depreciation																					
11170-100 Degraceianum 11170-100 Degraceianum 11170-101 Comment for Other Expense 11170-101 Comment for Other																					
11170-101 Comment for Other Expense																					
11170-003 Administrative Fee Equity- Ending Balance																					
11170 Administrative Fee Equity																		-			
11180-001 Heasing Assistance Payments Equity - Beginning Balance 11180-010 Housing Assistance Payments Revenue 11180-015 Fraud Recovery Revenue																					
11180-020 Other revenue																					
11180-021 Comment for other revenue 11180-025 Investment Income																					
11180-030 Total HAP revenues 11180-080 Housing Assistance Payments																					
11180-090 Other expense																					
11180-109 Comment for other expense 11180-100 Total Housing Assistance Payments Expense																					
11180-002 Net Housing Assistance Payments 11180-003 Housing Assistance Payment Equity - Ending Balance																					
11180 Housing Assistance Payments	396 306	84 84 100	108	120 1	20	576 674		684 4	84	19	12	240	240		144 144	40	40	33.880			33.880
11190 Unit Months Available 11210 Unit Months Leased	385 385	84 84 100	108	108 1	08	568 568		673 6	73	12	12	238	238		144 144	47	47	32,989			32,989
11270 Excess Cash	4,736 4,736 - 21	180 21,180 29,841	29,848 -	9,280 9,2	80 -	84,888 84,888		17,212 17,2	12	3,285	3,285	2,505	2,505		28,847 28,847	1,100	1,100	2,989,001		-	2,989,001
11610	-	-		-	-			-	-	-	-	-		-		248,000		248,000 2,070,350			2,070,350
11640 Furniture & Equipment-Administrative Purchases		-		:		:				- 1		-						-		-	. — —
11650 Leasehold Improvements Purchases 11660 Infrastructure Purchases				-		-		-	1	-										-	
1300 CFP Debt Server Purtuses 13310 CFP Debt Server Purtuses 13901 Replacement Housing Factor Funds		-				196,506 -	196,506	206,762	- 206,762			-				-		594,736			594,736
13901 Replacement riousing Factor Funds				-		-1		- 1		-	1								L	-	

NOTE TO FINANCIAL DATA SCHEDULES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

1. ELIMINATION ENTRIES

The Financial Data Summary is reported on the accrual basis by individual programs. The interprogram due to/due from balances are eliminated for the statements of net assets.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Federal CFDA Number	Expenditures
U.S. Department of Housing and Urban Development (HUD)		
Public and Indian Housing	14.850	\$ 12,154,845
CFP Cluster:		
Public Housing Capital Fund	14.872	4,200,174
ARRA - Public Housing Capital Fund Competitive (Recovery Act Funded)	14.884	773,575
ARRA - Public Housing Capital Fund Stimulus (Formula) Recovery Act Funded	14.885	279,668
Subtotal CFP Cluster		5,253,417
Resident Opportunity and Supportive Services - Service Coordinators	14.870	232,624
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856	477,644
Section 8 Housing Choice Vouchers	14.871	31,646,067
Supportive Housing for Persons with Disabilities	14.181	284,812
Passed through the County of Allegheny, Pennsylvania:		
ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)	14.257	131,818
Community Development Block Grants/Entitlement Grants	14.218	1,220,917
Home Investment Partnerships Program	14.239	2,750
U.S. Department of Justice		
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	127,900
U.S. Department of Human Services		
Disaster Housing Assistance Grant	97.109	931
		\$ 51,533,725

See accompanying note to schedule of expenditures of federal awards.

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards for the year ended September 30, 2012 includes the federal grant activity of Allegheny County Housing Authority 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 (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Allegheny County Housing Authority

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

Year Ended September 30, 2012



Pittsburgh

503 Martindale Street Suite 600 Pittsburgh, PA 15212 Main 412.471.5500

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

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

Butler

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 Directors Allegheny County Housing Authority

We have audited the financial statements of the business-type activities of the Allegheny County Housing Authority (Authority), as of and for the year ended September 30, 2012, which collectively compromise the Authority's basic financial statements and have issued our report thereon dated June 17, 2013. 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

Management of the Authority is responsible for establishing and maintaining effective 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 opinions 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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*.

Board of Directors Allegheny County Housing Authority Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

We noted certain other matters that we reported to management of the Authority in a separate letter dated June 17, 2013.

* * * * * * * * * *

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

Maher Duessel

Pittsburgh, Pennsylvania June 17, 2013



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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 Directors Allegheny County Housing Authority

Compliance

We have audited the Allegheny County Housing Authority'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 the Authority's major federal programs for the year ended September 30, 2012. 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.

In our opinion, 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 federal programs for the year ended September 30, 2012.

Internal Control over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with 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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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

Board of Directors Allegheny County Housing Authority Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program

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.

Our consideration of internal control over compliance 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 compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

* * * * * * * * * *

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

Maher Duessel

Pittsburgh, Pennsylvania June 17, 2013

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

I.

II.

III.

Su	mmary 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: Unqualified
6.	Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \square yes \boxtimes no
7.	Major Programs:
	<u>CFDA Number(s)</u> 14.850 Name of Federal Program or Cluster Public and Indian Housing Public Housing Capital Fund Cluster:
	14.872 Public Housing Capital Fund
	14.884 ARRA - Public Housing Capital Fund Competitive (Recovery Act Funded) 14.885 ARRA - Public Housing Capital Fund Stimulus (Formula) Recovery Act Funded
8.	Dollar threshold used to distinguish between type A and type B programs: \$1,546,012
9.	Auditee qualified as low-risk auditee? ⊠ yes □ no
	ndings related to the financial statements which are required to be reported in accordance with AGAS.
	No matters were reported.
Fir	ndings and questioned costs for federal awards.

No matters were reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

NONE