Allegheny County Housing Authority

Single Audit

September 30, 2013



FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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Independent Auditor's Report

Board of Directors Allegheny County Housing Authority

Report on the Financial Statements

We have audited the accompanying financial statements of the Allegheny County Housing Authority (Authority), as of and for the years ended September 30, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of September 30, 2013 and 2012, and the changes in financial

Board of Directors Allegheny County Housing Authority Independent Auditor's Report Page 2

position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The financial data schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial data schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2014 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

Board of Directors Allegheny County Housing Authority Independent Auditor's Report Page 3

accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Maher Duessel

Pittsburgh, Pennsylvania June 18, 2014

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, 2013. 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 61. There were no findings noted for the year ended September 30, 2013.

FINANCIAL HIGHLIGHTS

- During 2013, the Enterprise Fund's total assets decreased by \$4.3 million (or 2.0%). Total assets were \$202.5 million and \$206.8 million for 2013 and 2012, respectively. The \$4.3 million decrease is comprised of three factors, changes in current assets, changes in capital assets and changes in other assets. Capital assets decreased by \$1.4 million. Other assets decreased \$0.7 million. Current assets decreased \$2.2 million. The net decrease in capital assets is due to the normal depreciation of \$7.8 million which was offset by the normal modernization activities which increased buildings by \$3.5 million, land by \$0.2 million, equipment by \$0.4 million, and construction in progress by \$2.3 million. The majority of the construction in progress is related to Carnegie. Current assets decreased due to accounts and notes receivable of \$3.6 million which was offset by an increase in cash and cash equivalents and investments of \$1.4 million.
- The Enterprise Fund had a decrease in net position of \$3.9 million (or 2.0%). Total net position was \$184.3 and \$188.2 million for 2013 and 2012, respectively. Unrestricted net position decreased by \$1.3 million while restricted net position decreased \$0.5 million, and net investment in capital assets decreased by \$2.1 million. The change in unrestricted net position represents the need to use unrestricted reserves to fund expenses in 2013. The decrease in net investment in capital assets is, again, related to the normal depreciation of \$7.8 million, the normal modernization activities which increased buildings by \$3.5 million, land by \$0.2 million, equipment by \$0.4 million, and construction in progress by \$2.3 million. The majority of the construction in progress is related to Carnegie. The decline in restricted net position can be contributed mainly to HUD's use of these funds to fund Housing Assistance Payments.
- The Enterprise Fund's total revenues decreased by \$0.7 million (or 1%) from \$64.1 million in fiscal year 2012 to \$63.4 million in fiscal year 2013. The \$0.7 million decrease is related to the following main factors. Capital grants increased by \$1.7 million. Operating subsidies decreased by \$0.9 million. Tenant revenue increased by \$0.5 million due to increased leasing and additional units coming on-line in 2013. Other revenue decreased by \$2.0 million.
- The Enterprise Fund's total operating expenses decreased by \$1.0 million (or 2.0%). Total operating expenses were \$58.3 million and \$59.3 million for 2013 and 2012, respectively. Decreases in operating expenses occurred mainly in ordinary maintenance and operations contract costs of \$1.1 million.
- The Enterprise Fund's total non-operating expenses remained consistent. Total non-operating expenses were (\$9.0) million and (\$8.8) million for 2013 and 2012, respectively.

• The Enterprise Fund's total capital contributions increased \$1.7 million (or 71%) in 2013 as compared to 2012. Total capital contributions were \$4.1 million and \$2.4 million for 2013 and 2012, respectively. This increase is mainly due to the award of multiple CDBG grants for capital projects.

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 7-36

Authority-Wide Financial Statements

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

Net position is reported in three broad categories:

<u>Net Investment in Capital Assets</u>: This component of net position 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 Position</u>: This component of net position 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 position relates to its mixed finance development transactions and debt agreements, and also for use in the Housing Choice Voucher Program.

<u>Unrestricted Net Position</u>: Consists of net position that does not meet the definition of "Net Investment in Capital Assets" or "Restricted Net Position," 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>, <u>and Changes in Net Position</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 Position is the "change in net position," 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 (LIPH), 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 PHA to provide the housing at a rent that is based upon 30% of household income. All Capital Program activity 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 is required to be reported within the Low-Income Public Housing Program on the Financial Data Schedule.

Housing Choice Voucher Program - Under the Housing Choice Voucher Program (HCV), 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 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>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.

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 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 Position

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

TABLE 1
STATEMENTS OF NET POSITION

	2013 (in millions of dollars)		2012 (in millions of dollars)	
Current Assets Capital Assets Other Assets	\$	25.6 160.0 16.9	\$	27.8 161.4 17.6
Total Assets	\$	202.5	\$	206.8
Current Liabilities Noncurrent Liabilities	\$	4.2 14.0	\$	5.8 12.8
Total Liabilities	\$	18.2	\$	18.6
Net Position: Net Investment in Capital Assets Restricted Unrestricted	\$	146.4 25.8 12.1	\$	148.5 26.3 13.4
Total Net Position	\$	184.3	\$	188.2

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

Major Factors Affecting the Statements of Net Position

Current assets decreased \$2.2 million in fiscal year 2013. Cash and investments increased by \$1.4 million. Accounts and notes receivable decreased by \$3.6 million. Prepaid assets and inventory remained static.

Capital assets decreased \$1.4 million due to the normal depreciation of \$7.8 million, which was offset by the normal modernization activities which increased buildings by \$3.5 million, land by \$0.2 million, equipment by \$0.4 million, and construction in progress by \$2.3 million. The majority of the construction in progress is related to Carnegie.

Total liabilities decreased \$0.4 million. Total current liabilities dropped \$1.6 million and total non-current liabilities increased \$1.2 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 position.

TABLE 2
CHANGE IN UNRESTRICTED NET POSITION

	lions ollars	llions Dollars
Unrestricted Net Position as of September 30, 2012		\$ 13.4
Operating Income	\$ 1.0	
Non-Operating Revenue (Expenses)	(9.0)	
Capital Contributions	 4.1	
Net Decrease in Net Position		 (3.9)
Other Changes in Net Position		
Change in Net Investment in Capital Assets	2.1	
Change in Restricted Net Position	0.5	
		2.6
Unrestricted Net Position as of September 30, 2013		\$ 12.1

This table demonstrates that the change in net position of \$3.9 million was comprised of as follows: the Authority increased its net investment in capital assets by \$2.1 million, its restricted net position by \$0.5 million, and decreased unrestricted net position by \$1.3 million.

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TABLE 3

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

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

	2013		2012	
	(in millions		(in millions	
	of do	ollars)	of d	ollars)
Revenues:				
Resident revenue - rents and other	\$	9.7	\$	9.2
Operating subsidies and grant		45.8		46.7
Capital grants		4.1		2.4
Investment income		0.1		0.1
Partnership contributions		-		-
Other revenue		3.7		5.7
Total revenues		63.4		64.1
Expenses:				
Administrative		11.3		11.8
Tenant services		0.4		0.6
Utilities		4.8		4.6
Maintenance		8.1		9.2
Protective services		0.8		0.9
Insurance		1.3		1.2
General		1.4		1.9
Housing assistance payments		30.1		29.2
Depreciation and amortization		8.5		8.3
Interest expense		0.5		0.5
Total expenses		67.2		68.2
Net increase (decrease)	\$	(3.8)	\$	(4.1)

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

Total revenues decreased by \$0.7 million (as compared to the previous year) primarily due to the following: Capital grants increased by \$1.7 million Operating subsidies and grants decreased by \$0.9 million. Tenant revenue increased by \$0.5 million due to

increased leasing and additional units coming on-line in 2013. Other revenue decreased by \$2.0 million.

Total expenses decreased by \$1.0 million in fiscal year 2013. Administrative expenses decreased by \$0.5 million. Tenant services fell by \$0.2 million. Utilities rose by \$0.2 million. Maintenance fell by \$1.1 million. Protective Services declined by \$0.1 million. Insurance increased by \$0.1 million. General expenses fell by \$0.5 million. HAP expense increased by \$0.9 million. Depreciation expense increased by \$0.2 million and interest expenses remained static.

CAPITAL ASSETS AND DEBT ADMINISTRATION

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

TABLE 4

	2013 (in millions of dollars)		2012 (in millions of dollars)	
Land	\$	10.1	\$	9.9
Buildings		261.2		257.7
Equipment - dwellings		12.4		12.4
Equipment - administrative		1.8		1.4
Accumulated depreciation		(132.4)		(124.6)
Construction in progress		6.9		4.6
Total	\$	160.0	\$	161.4

Capital Assets

As of September 30, 2013, the Authority had \$160.0 million invested in a variety of capital assets as reflected in the table above, which represents a net decrease (addition, deductions, and depreciation) of \$1.4 million from \$161.4 million at September 30, 2012. This decrease was due to the normal depreciation of \$7.8 million, which was tempered by increases in construction in progress of \$2.3 million, land of \$0.2 million, buildings of \$3.5 million, and equipment of \$0.4 million.

TABLE 5

OUTSTANDING DEBT, AT YEAR-END (IN MILLIONS)

	Totals			
	2	2013		2012
Current portion of long-term debt Noncurrent portion of long-term debt	\$	0.8 12.8	\$	1.3 11.5
Total debt	\$	13.6	\$	12.8

Debt Outstanding

As of year-end, the Authority had \$13.6 million in debt outstanding, compared to \$12.8 million in 2012. The increase is due to the long-term mixed financing debt associated with the acquisition of Forest Glen.

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 POSITION

SEPTEMBER 30, 2013 AND 2012

Assets

	2013	2012
Current assets:		
Cash and cash equivalents:		
Cash - unrestricted	\$ 13,163,149	\$ 6,087,642
Cash - other restricted	9,850,118	9,800,095
Cash - tenant security deposits	694,394	656,516
Total cash and cash equivalents	23,707,661	16,544,253
Accounts and notes receivables, net of allowances for		
doubtful accounts:		
Accounts receivable - HUD other projects	418,286	2,545,681
Accounts receivable - miscellaneous	366,361	1,873,084
Accounts receivable - tenants - dwelling rents	128,128	117,549
Allowance for doubtful accounts - dwelling rents and other	(43,022)	(28,528)
Total accounts and notes receivables, net of		
allowances for doubtful accounts	869,753	4,507,786
Investments:		
Investments - unrestricted	527,178	6,457,969
Investments - restricted	144,229	
Total current investments	671,407	6,457,969
Prepaid expenses and other assets	369,834	309,900
Inventories	2,187	2,187
Total current assets	25,620,842	27,822,095
Noncurrent assets:		
Capital assets:		
Land	10,051,272	9,867,610
Buildings	261,270,069	257,699,309
Furniture, equipment, and machinery - dwellings	12,372,476	12,382,412
Furniture, equipment, and machinery - administration	1,806,806	1,447,545
Accumulated depreciation	(132,385,011)	(124,645,013)
Construction in progress	6,858,616	4,603,394
Total capital assets, net of accumulated depreciation	159,974,228	161,355,257
Investment in mixed finance activities, net of		
accumulated amortization	15,920,448	16,458,299
Notes and mortgages receivable - non-current	741,983	874,186
Investment in partnership	245,000	245,000
Total noncurrent assets	176,881,659	178,932,742
Total Assets	\$ 202,502,501	\$ 206,754,837

(Continued)

STATEMENTS OF NET POSITION

SEPTEMBER 30, 2013 AND 2012 (Continued)

Liabilities and Net Position

	2013		2012	
Liabilities:				
Current liabilities:				
Accounts payable	\$	1,574,454	\$	1,523,217
Accrued wage/payroll taxes payable		365,032		194,914
Accrued compensated absences - current		164,923		169,737
Accounts payable - HUD PHA programs		89,500		572,402
Accounts payable - other government		259,956		214,192
Tenant security deposits		694,394		656,516
Unearned revenue		80,611		137,501
Current portion - capital lease obligations/debt		752,472		1,364,395
Other current liabilities		208,239		606,114
Accrued liabilities - other				313,265
Total current liabilities		4,189,581		5,752,253
Noncurrent liabilities:				
Noncurrent portion - capital lease obligations/debt		12,813,227		11,460,282
Accrued compensated absences - noncurrent		659,699		678,956
Other noncurrent liabilities		552,328		684,002
Total noncurrent liabilities		14,025,254		12,823,240
Total Liabilities		18,214,835		18,575,493
Net Position:				
Net investment in capital assets		146,408,529		148,530,580
Restricted for:				
Business Activities Loans		16,481,718		17,114,347
Partnership reserves		6,533,360		6,272,538
Housing Choice Voucher Program		2,794,585		2,948,093
Unrestricted net position		12,069,474		13,313,786
Total Net Position		184,287,666		188,179,344
Total Liabilities and Net Position	\$	202,502,501	\$	206,754,837

(Concluded)

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2013	2012
Operating Revenues:	_	
Tenant revenue:	¢ 0.577.007	¢ 0.100.901
Net tenant rental revenue	\$ 9,577,087	\$ 9,100,891
Tenant revenue - other	114,328	114,866
Total tenant revenue	9,691,415	9,215,757
HUD PHA operating grants	45,795,704	45,247,442
Other governmental operating grants	21,839	1,415,485
Investment income - unrestricted	41,678	47,928
Other revenue	3,737,401	5,731,077
Investment income - restricted	8,899	9,063
Total operating revenues	59,296,936	61,666,752
Operating Expenses:		
Housing assistance payments	30,145,372	29,206,341
Administrative:	2 3,2 12,2 7	,,
Administrative salaries	4,881,971	5,410,590
Auditing fees	219,999	215,940
Advertising and marketing	18,502	24,479
Employee benefit contributions - administrative	2,012,775	2,172,533
Office expenses	1,180,879	1,278,136
Legal expense	535,491	402,878
Travel	125,840	160,541
Other operating - administrative	2,365,730	2,150,809
Tenant services:		
Tenant services - salaries	137,677	246,426
Relocation costs	3,749	· -
Employee benefit contributions - tenant services	48,814	88,959
Tenant services - other	191,141	212,120
Utilities:		
Water	717,543	623,811
Electricity	1,774,232	1,813,341
Gas	1,044,080	1,020,165
Sewer	1,214,067	1,104,680
Ordinary maintenance and operations:		
Ordinary maintenance and operations - labor	3,386,240	3,227,919
Ordinary maintenance and operations - materials and other	1,386,462	1,404,539
Ordinary maintenance and operations - contract costs	2,063,452	3,178,317
Employee benefit contributions - ordinary maintenance	1,247,466	1,338,366
Protective services:		
Protective services - labor	507,558	498,652
Protective services - other contract costs	52,465	-
Protective services - other	37,180	256,043
Employee benefit contributions - protective services	155,374	165,624
		(Continued)

See accompanying notes to financial statements.

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012 (Continued)

	2013	2012
Insurance expense:		
Property insurance	715,052	627,522
Liability insurance	220,368	175,335
Workmen's compensation insurance	234,266	306,620
Other insurance	136,757	125,879
General expenses:		
Other general expenses	1,014,002	1,329,304
Payments in lieu of taxes	337,278	388,428
Bad debt	177,107	134,829
Total operating expenses	58,288,889	59,289,126
Operating Income (Loss)	1,008,047	2,377,626
Non-Operating Revenue (Expenses):		
Casualty losses - non-capitalized	(75,423)	(46,691)
Interest expense	(418,102)	(514,517)
Gain (loss) on disposal of capital asset	-	79,199
Depreciation and amortization expense	(8,460,225)	(8,334,763)
Total non-operating revenue (expenses)	(8,953,750)	(8,816,772)
Capital Contributions:		
HUD capital grants	4,054,025	2,368,875
Total capital contributions	4,054,025	2,368,875
Change in Net Position	(3,891,678)	(4,070,271)
Total net position - beginning	188,179,344	192,249,615
Total net position - ending	\$ 184,287,666	\$ 188,179,344

(Concluded)

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2013	2012
Cash Flows From Operating Activities:	-	
Operating grants received	\$ 46,750,736	\$ 44,816,961
Receipts from tenants	9,733,208	9,260,003
Other receipts	5,187,234	3,893,481
Housing assistance payments	(30,145,372)	(29,206,341)
Payments for good and services	(16,571,389)	(16,424,933)
Payments to employees	(12,231,828)	(13,128,648)
Net cash provided by (used in) operating activities	2,722,589	(789,477)
Cash Flows From Noncapital and Related Financing Activities:	_	
Loan repayments received	132,203	30,046
Cash Flows From Capital and Related Financing Activities:		
HUD and other capital grants	4,765,325	2,565,614
Acquisition of fixed assets and construction of capital assets	(4,782,650)	(4,216,555)
Investment in mixed finance development activities	12,258	14,046
Capital lease/debt principal paid	(1,105,354)	(2,393,217)
Interest paid	(418,102)	(514,517)
Net cash provided by (used in) capital and related financing activities	(1,528,523)	(4,544,629)
Cash Flows From Investing Activities:		
Purchase (sale) of investments	5,786,562	3,273,227
Interest income	50,577	56,991
Net cash provided by (used in) investing activities	5,837,139	3,330,218
Net Increase (Decrease) in Cash and Cash Equivalents	7,163,408	(1,973,842)
Cash and Cash Equivalents:	_	
Beginning of year	16,544,253	18,518,095
End of year	\$ 23,707,661	\$ 16,544,253
Noncash Investment, Capital, and Financing Activities:		
Acquisition of capital assets by assuming directly related debt	\$ 2,019,686	\$ 3,553,203

(Continued)

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012 (Continued)

		2013		2012	
Reconciliation of Operating Income (Loss) to Net Cash and Cash Equivalents From Operating Activities:					
Operating income (loss)	\$	1,008,047	\$	2,377,626	
Adjustments to reconcile operating income (loss) to cash and					
cash equivalents provided by (used in) operating activities:					
Investment (income) loss		(50,577)		(56,991)	
Change in assets and liabilities:					
Accounts receivable		2,926,733		(2,473,914)	
Prepaid expenses and other assets		(59,934)		9,639	
Accounts payable and accrued liabilities		(1,044,790)		(397,165)	
Unearned revenue	_	(56,890)		(248,672)	
Total adjustments		1,714,542		(3,167,103)	
Net cash and cash equivalents provided by (used in) operating activities	\$	2,722,589	\$	(789,477)	

(Concluded)

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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

The criteria used by the Authority to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the Authority reviews the applicability of the following criteria:

The Authority is financially accountable for:

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

specific financial benefits to, or impose specific financial burdens on the Authority, as defined below.

- a. *Impose its will* If the Authority can significantly influence the programs, projects, or activities, or the level of services performed or provided by, the organization.
- b. Financial benefit or burden 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, 2013 AND 2012

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.

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.

<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 is required to be reported together with the LIPH 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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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>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.

<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.

<u>Business Activities</u>: 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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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.

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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.

Classifications of Net Position

The following are the three categories of net position:

- Net investment in capital assets The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.
- Restricted The restricted component of net position consists of restricted
 assets reduced by liabilities and deferred inflows of resources related to those
 assets. Generally, a liability relates to restricted assets if the asset results from
 a resource flow that also results in the recognition of a liability or if the
 liability will be liquidated with the restricted assets reported.

The Authority's restricted net position as of September 30, 2013 consisted of \$16,481,718 restricted in accordance with mixed financing and loan agreements as discussed in Notes 5 and 6, respectively, \$6,533,360 restricted

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

per various partnership escrow agreements in the LIPH Program, and \$2,794,585 of net position restricted in the Housing Choice Voucher Program, as this portion of net position is available only for future housing assistance payments.

The Authority's restricted net position as of September 30, 2012 consisted of \$17,144,347 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 position restricted in the Housing Choice Voucher Program as this portion of net position is available only for future housing assistance payments.

• Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

Adopted Pronouncements

The Authority has adopted GASB Statement No. 61, "The Financial Reporting Entity." The objective of this Statement is to have financial reporting entity financial statements be more relevant by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

The Authority has adopted GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." This statement establishes guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position. As a result of reporting these additional elements, the residual balances will be considered as net position, rather than net assets. As of September 30, 2013, the Authority had no items that qualified for reporting in the deferred inflow of resources or deferred outflow of resources categories.

Pending Pronouncements

GASB has issued Statement No. 65, "Items Previously Reported as Assets and Liabilities," effective for periods beginning after December 15, 2012 (the Authority's

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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.

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.

Management has not yet determined the impact of these Statements on the Authority's financial statements.

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, 2013 AND 2012

As of September 30, 2013, \$1,156,284 of the Authority's \$23,799,595 bank balance was insured by the Federal Deposit Insurance Corporation. The remaining bank balance 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 \$22,878,318 as of September 30, 2013.

Excluded from the above amounts, but presented as cash and cash equivalents on the statement of net position, are investments of \$829,343 (book and bank value), described in more detail under the investments section below.

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 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 position, are investments of \$922,389 (book and bank value) described in more detail under the investments section below.

Investments

Investments consisted of the following at September 30, 2013 and 2012:

		Fair Mark	tet Va	lue
Investment Type	2013		2012	
INVEST	\$	16,004	\$	15,995
U.S. Agencies		813,339		674,363
Mutual fund - BlackRock		671,407		6,690,000
	\$	1,500,750	\$	7,380,358

As of September 30, 2013, the entire investments in INVEST and U.S. Agencies of \$16,004 and \$813,339, respectively, are considered to be cash equivalents for

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

presentation on the statements of net position. 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 position.

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, 2013 and 2012, investments in BlackRock have 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.

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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 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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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	59
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 agent. The Authority may, under certain circumstances, be compelled to reacquire the property.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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 position as investment in partnership as of September 30, 2013 and 2012.

4. CAPITAL ASSETS/ACCUMULATED DEPRECIATION

A summary of changes in capital assets during fiscal year 2013 for the Authority is as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	September 30, 2012	Increases/ Transfers	Decreases/ Transfers	September 30, 2013	
Capital assets, not being depreciated: Land Construction in progress	\$ 9,867,610 4,603,394	\$ 183,662 4,103,740	\$ - (1,848,518)	\$ 10,051,272 6,858,616	
Total capital assets not being depreciated	14,471,004	4,287,402	(1,848,518)	16,909,888	
Capital assets being depreciated: Buildings Furniture, equipment, and	257,699,309	3,570,760	-	261,270,069	
machinery - dwellings Furniture, equipment, and	12,382,412	-	(9,936)	12,372,476	
machinery - administration	1,447,545	450,078	(90,817)	1,806,806	
Total capital assets, being depreciated	271,529,266	4,020,838	(100,753)	275,449,351	
Less accumulated depreciation for: Buildings Furniture, equipment, and	(114,843,933)	(7,363,609)	-	(122,207,542)	
machinery - dwellings Furniture, equipment, and	(8,728,725)	(255,127)	-	(8,983,852)	
machinery - administration	(1,072,355)	(212,079)	90,817	(1,193,617)	
Total accumulated depreciation	(124,645,013)	(7,830,815)	90,817	(132,385,011)	
Total capital assets being depreciated, net	146,884,253	(3,809,977)	(9,936)	143,064,340	
Total capital assets	\$ 161,355,257	\$ 477,425	\$ (1,858,454)	\$ 159,974,228	

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	September 30, 2011	Increases/ Transfers		
Capital assets, not being depreciated:	Φ 0.070.000	Ф 272.002	Φ (25(272)	Φ 0.067.610
Land Construction in progress	\$ 9,850,800 14,901,038	\$ 273,082 3,830,825	\$ (256,272) (14,128,469)	\$ 9,867,610 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

5. Notes Receivable

In 2002, the Authority recorded long-term notes receivable for second mortgages for individuals through the Family Self-Sufficiency program 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 due. After ten years, the Authority will forgive these notes at a rate of 10% a year for ten years. These mortgages were outstanding as of September 30, 2013, and the cumulative

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

amortization as of September 30, 2013 was \$32,667. The receivables are recorded at their net present value of \$118,333 as of September 30, 2013.

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, 2013 and 2012 was \$109,713 and \$147,138, 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 \$231,484 and \$220,461 at September 30, 2013 and 2012, 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, 2013 and 2012.

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, 2013, and the amortization expense for these notes was \$73,135 in both fiscal years 2013 and 2012. Cumulative amortization as of September 30, 2013 and 2012 was \$567,927 and \$494,793, respectively. The receivables are recorded at their net present value of \$163,420 and \$236,554 as of September 30, 2013 and 2012, respectively.

A summary of the above-described notes receivable as of September 30, 2013 and 2012 is as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Note	 2013	2012
Second mortgages	\$ 118,333	\$ 151,000
Life Center note	109,713	147,138
Lavender Heights	231,484	220,461
St. Joseph	119,033	119,033
Pleasant Ridge second mortgages	 163,420	 236,554
Total	\$ 741,983	\$ 874,186

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 \$21,117,908. 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 position.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

As of September 30, 2013, 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	1,347,746
North Hills Housing #2	40 years	03/01/2051	833,484
Subtotal			21,117,908
Amortization as of September 30, 2012	2	(4,670,912)	
Amortization for the year ended Septer	mber 30, 2013	(526,548)	
Amo	rtization as of Sep	tember 30, 2013	 (5,197,460)
	Balance at Sep	tember 30, 2013	\$ 15,920,448

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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

Property 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	1,353,333
North Hills Housing #2	40 years	03/01/2051	 839,200
Subtotal			21,129,211
Amortization as of September 30, 2011		(4,126,984)	
Amortization for the year ended Septemb	per 30, 2012	(543,928)	
Amorti	zation as of Sep	otember 30, 2012	 (4,670,912)
	Balance at Sep	otember 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.

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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

Minimum yearly payments are as follows:

Fiscal Year Ending September 30,	Amount	
2014	\$ 222,9)12
2015	226,2	260
2016	229,6	808
2017	233,0)52
2018	236,4	196
Thereafter	856,3	320
	\$ 2,004,6	548

The net book value of this building was approximately \$2,307,000 and \$2,423,000 as of September 30, 2013 and 2012, respectively. Depreciation on the building during the year was approximately \$115,000 in both 2013 and 2012.

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 2013 and 2012, 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 \$17,500 and \$17,000 in 2013 and 2012, respectively, and an additional \$5,500 catch-up 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 2013 and 2012:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2013		2012	
Plan participants at year-end		162		168
Employer contributions	\$	668,000	\$	678,000
Employee contributions	\$	492,000	\$	460,000
Total payroll	\$	8.7 million	\$	9.1 million
Plan payroll	\$	8.5 million	\$	8.9 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 \$320,000 and \$306,000, respectively, for the years ended September 30, 2013 and 2012.

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

Fiscal Year Ending September 30,	Minimum Lease Payments		
2014	\$ 330,110		
2015	330,110		
2016	330,110		
2017	330,110		
2018	 81,273		
	\$ 1,401,713		

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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, 2013 and 2012) 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 \$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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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 December 2029. 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 October 2012, the Authority purchased 20 units that will be converted to public housing at the Meadows at Forest Glen. As part of the purchase, the Authority assumed the mortgages on the building and provided \$388,000 in cash. The balance of the first mortgage assumed was \$960,000 in principal and \$649,728 of accrued interest, 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. The principal balance of the second mortgage assumed was \$50,000, with an interest rate of 0%, with no payments due until August 2019. The note is collateralized by a mortgage on the property.

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 2013. Principal payments are scheduled to begin in 2014; 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 2013 have been included as amounts due in 2019-2020 in the schedule below. As of September 30, 2013, the aggregate principal balance outstanding was \$441,781.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Fiscal Year Ending September 30,	Principal Payment		nterest ayment
2014	\$	54,950	\$ 2,678
2015		21,500	2,121
2016		21,934	1,687
2017		22,376	1,244
2018		22,828	792
2019-2020		298,193	 341
	\$	441,781	\$ 8,863

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, \$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, 2013, the aggregate principal balance outstanding was \$3,900,000.

Fiscal Year Ending	Principal]	Interest
September 30,	I	Payment	F	Payment
2014	\$	300,000	\$	255,415
2015		300,000		235,768
2016		300,000		216,121
2017		300,000		196,474
2018		300,000		176,826
2019-2023		1,500,000		589,421
2024-2026		900,000		117,884
	\$	3,900,000	\$	1,787,909

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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 position.

The Authority has three 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 three leases:

	Lease #1	Lease #2	Lease #2 Lease #4 Total Le	
Agreement date	Nov. 2003	June 2001	July 2007	
Term	121 Months	135 Months	144 Months	
Equipment value	\$ 4,370,391	\$ 357,119	\$ 2,780,428	\$ 7,507,938
Interest rate	4.26%	5.60%	4.50%	
Monthly payment	42,324	3,739	Varies	46,063
Due in fiscal year 2014	126,972	11,216	279,309	417,497
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 year 2018	-	-	331,561	331,561
Due in fiscal years 2019-2020			562,950	562,950
Total payments	126,972	11,216	2,112,601	2,250,789
Less interest	896	104	339,897	340,897
Present value	\$ 126,076	\$ 11,112	\$ 1,772,704	\$ 1,909,892

Accumulated depreciation on the four equipment leases was approximately \$7.9 million and \$7.7 million as of September 30, 2013 and 2012, respectively. The Authority currently refunded these capital leases in fiscal year 2014, as described in Note 14.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

In addition to the above leases, the Authority has additional capital leases totaling approximately \$187,000, which are not considered to be material.

Total long-term debt payments are as follows:

Fiscal Year Ending	
September 30,	
2014	\$ 1,421,277
2015	868,482
2016	847,754
2017	841,768
2018	832,007
2019-2023	3,530,907
2024-2028	1,017,884
2029-2033	3,363,689
2036 (Tarentum)	914,600
2042 (Groveton)	345,000
2045 (Ohioview I)	470,000
2046 (Ohioview II)	1,250,000
Total minimum debt payments	15,703,368
Less: amounts representing interest	2,137,669
Future minimum debt payments	\$ 13,565,699

Changes in Long-Term Liabilities

The schedule of changes in long-term liability activity for the year ended September 30, 2013 is presented below:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Balance at September 30, 2012	Additions	Reductions	Balance at September 30, 2013	Due Within One Year
Groveton Housing, LP Note	\$ 345,000	\$ -	\$ -	\$ 345,000	\$ -
Homestead Housing, LP Note - PHFA	806,139	-	-	806,139	-
Ohioview Housing I, LP Note	470,000	-	-	470,000	-
Tarentum Housing I, LP Note - PHFA	914,600	-	-	914,600	-
Ohioview Housing II, LP Note	1,250,000	-	-	1,250,000	-
Pine Ridge Note - PHFA	777,759	-	-	777,759	-
Pine Ridge Note	170,063	-	-	170,063	-
Pine Ridge Notes	204,089	-	-	204,089	-
St. Brendan's Note	530,000	-	-	530,000	-
Forest Glen Note	-	1,659,728	-	1,659,728	-
Three Rivers Rental Properties Notes	441,781	-	-	441,781	54,950
CFFP Notes Payable	4,200,000	-	(300,000)	3,900,000	300,000
Capital Leases	2,715,246	186,648	(805,354)	2,096,540	397,522
Compensated Absences	848,693	88,025	(112,096)	824,622	164,923
Other Noncurrent	684,002		(131,674)	552,328	
Total noncurrent liabilities	\$14,357,372	\$ 1,934,401	\$(1,349,124)	\$ 14,942,649	\$ 917,395

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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

	Balance at September 30,			Balance at September 30,	Due Within
	2011	Additions	Reductions	2012	One Year
Groveton Housing, LP Note	\$ 345,000	\$ -	\$ -	\$ 345,000	\$ -
Homestead Housing, LP Note - PHFA	806,139	-	-	806,139	-
Ohioview Housing I, LP Note	470,000	-	-	470,000	-
Tarentum Housing I, LP Note - 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)	-	-
Pine Ridge Note - PHFA	-	777,759	-	777,759	-
Pine Ridge Note	-	170,063	-	170,063	-
Pine Ridge Notes	-	204,089	-	204,089	204,089
St. Brendan's Note	-	530,000	-	530,000	-
Three 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
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

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 \$137,433 and \$143,723 as of September 30, 2013 and 2012.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Amounts are due between entities and are eliminated for presentation on the financial statements.

Fiscal Year Ending	Pı	rincipal	I	nterest
September 30,	<u>P</u>	ayment	P	ayment
2014	\$	7,524	\$	5,092
2015		7,815		4,801
2016		8,118		4,499
2017		8,431		4,185
2018		8,758		3,859
2019-2023		49,137		13,947
2024-2028		47,650		3,868
	\$	137,433	\$	40,251

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's operations primarily depend on HUD funding. The Authority's ability to maintain operations may be severely impacted by a material reduction in HUD funds.

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, 2013 amounted to approximately \$12 million.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

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 December 2013, the Authority entered into an equipment lease/purchase agreement in the amount of \$6,354,654 to (1) refinance their 2001, 2003, and 2007 capital leases, (2) install certain energy saving capital equipment to the Authority's owned and operated public housing, and (3) finance the costs of issuance of the capital lease. The capital lease bears interest at a rate of 2.19%. Payments of principal and interest are due monthly through May 2020.



Entity-Wide Financial Data Schedule

2013			740	790	791											
		14.850	14.871	14.181	97.109	14.856	14.218	14.870	14.257	Other Fed 1						
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Supportive Housing for Persons with Disabilities	KD HAP	Section 8 - Mod Rehab Total	CDBG Total	Ross/ FSS Total	HPRP Total	Other Federal Total	State/ Local Total	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Elimination	ACHA TOTAL
	Cash-unrestricted	8,857,372	71,650	22,320	-	80,544	-		-	-	-	3,900,728	230,535	13,163,149	-	13,163,149
	Cash-restricted-modernization and development	6 533 360	3,168,623			-	-	-	-	-	-	148 135		9,850,118	-	9,850,118
	Cash-other restricted Cash-tenant security deposits	638,179	3,100,023			-	-	-	-	-	-	43,511	12,704	694,394	-	694,394
	Cash - Restricted for payment of current liability Total Cash	16,028,911	3,240,273	22,320		80,544	-	-	-	-	-	4,092,374	243,239	23,707,661	-	23,707,661
100		10,028,911	3,240,273	22,320	_	80,344	-			-	-	4,092,374	243,239	23,707,001		23,707,001
122-010	Accounts receivable - PHA projects Accounts receivable - HUD other projects - Operating Subsidy	61,260		2,753	-	22,105	-	-	-	-	-	-		86,118	-	86,118
122-020	Accounts receivable - HUD other projects - Capital fund	308,916				-	-	23 252	-	-	-	-		308,916 23,252	-	308,916 23,252
122-030 122	Accounts receivable - HUD other projects - Other Accounts receivable - HUD other projects	370,176	-	2,753	-	22,105	-	23,252	-	-	-	-	-	418,286	-	418,286
124 125-010	Account receivable - other government	-				-	-	-	-	-	-	-		-	-	-
125-010	Account receivable - miscellaneous - Not For Profit Account receivable - miscellaneous - Partnership	-				-	-	-	-	-	-			-	-	-
	Account receivable - miscellaneous - Joint Venture	-				-	-	2	-	-	-	=		-	-	-
125-040 125-050	Account receivable - miscellaneous - Tax Credit Account receivable - miscellaneous - Other	103,667	45,224			-	-	-	-	10,982	15,657	55,789	135,042	366,361	-	366,361
125	Account receivable - miscellaneous	103,667	45,224	-	-	-	-	·	-	10,982	15,657	55,789	135,042	366,361	-	366,361
	Accounts receivable - tenants Allowance for doubtful accounts - tenants	111,246 (41,322)				-	-	-	-	-	-	1,564	15,318 (1,700)	128,128 (43,022)	-	128,128 (43,022)
126.2	Allowance for doubtful accounts - other	(41,322)				-	-	-	-	-	-	-	(1,700)	(+3,022)		(40,022)
127	Notes, Loans, & Mortgages Receivable - Current	-				-	-	-	-	-	-	-		-	-	-
128 128.1	Fraud recovery Allowance for doubtful accounts - fraud	-				-	-	-	-	-	-			-	-	-
129	Accrued interest receivable	-				-	-		-	-	-			-	-	-
120	Total receivables, net of allowance for doubtful accounts	543,767 527.178	45,224	2,753	-	22,105	-	23,252	-	10,982	15,657	57,353	148,660	869,753 527,178	-	869,753 527,178
	Investments - unrestricted Investments - restricted	527,178 144,229	-			-	-	-	-	-	-			527,178 144,229		527,178 144,229
135	Investments - Restricted for payment of current liability	-				-	-	-	-	-	-	-		- 3		-
	Prepaid expenses and other assets Inventories	369,834				-	-	-	-	-	-	2,187		369,834 2,187	=	369,834 2,187
	Allowance for obsolete inventories	-				-	-	-	-	-	-	-		- 3		
	Inter program - due from Assets held for sale	97,065	10,506	-		-	-	-	-	-	-	-		107,571	(107,571)	-
145 150	Assets field for safe Total Current Assets	17,710,984	3,296,003	25,073	-	102,649	-	23,252	-	10,982	15,657	4,151,914	391,899	25,728,413	(107,571)	25,620,842
161	Land	8,716,893				-	-	-	-	-	-	1,285,636	48,743	10,051,272	-	10,051,272
162	Buildings	247,961,426				-	441,370	-	-	-	-	12,071,048	796,225	261,270,069	=	261,270,069
	Furniture, equipment and machinery - dwellings Furniture, equipment and machinery - administration	12,359,458 1,578,616	162,468			-	-	-	-	-	-	64,738	13,018 984	12,372,476 1,806,806	-	12,372,476 1,806,806
165	Leasehold improvements	-				-	-	-	-	-	-	-		-		-
	Accumulated depreciation Construction in progress	(125,426,639) 4,991,494	(101,103)			-	(36,781) 828,720	-	-	-	25,000	(6,010,261) 1,013,402	(810,227)	(132,385,011) 6,858,616	-	(132,385,011) 6,858,616
	Infrastructure	-				-	-	-	-	-	-	٠		-		-
160	Total capital assets, net of accumulated depreciation	150,181,248	61,365	-	-	-	1,233,309	-	-		25,000	8,424,563	48,743	159,974,228	-	159,974,228
171-010 171-020	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	-				-	-	-	-	-	-	71,544,868		71,544,868	(55,624,420)	15,920,448
	Notes, Loans, & mortgages receivable - Non-current - Partnership Notes, Loans, & mortgages receivable - Non-current - Joint Venture	-				-	-	-	-	-	-	71,344,000		71,344,606	(33,024,420)	13,920,448
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	71,000				-	-	-	-	-	-	808,416		879,416	(137,433)	741,983
171-050 171	Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current	71,000	-		-	-	-	-	-	-	-	72,353,284	-	72,424,284	(55,761,853)	16,662,431
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	-				-	-	-	-	-	-	-		-	-	-
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	-				-	-	-	-	-	-	-		-	-	-
172-050 172	Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current - past due	-	_		_	-	-	-	-	-	-	-	_	-	-	-
	Grants receivable – Non-current	-				-	-	-	-	-	-	-		-	-	-
174-010 174-020	Other assets - Not For Profit	-				-	-	-	-	-	-	-		-	-	-
174-020	Other assets - Partnership Other assets - Joint Venture	-				-		-	-	-	-	-		-	-	-
174-040	Other assets - Tax Credit	-				-	-	-	-	-	-	-		-	-	-
174-050 174	Other assets Other assets	-	_	_	-	-	-	-	-	-	-		-	-	-	-
176-010	Investment in Joint venture - Not For Profit	-				-	-	-	-	-	-	-		-		-
176-020 176-030	Investment in Joint venture - Partnership Investment in Joint venture - Joint Venture	-				-	-	-	-	-	-	245,000		245,000	-	245,000
176-040	Investment in Joint venture - Tax Credit	-				-	-			-	-	243,000		243,000		243,000
176-050	Investment in Joint venture - Other	-				-	-	-	-	-	-	245,000		245,000	-	245,000
176 180	Investment in joint venture Total Non-current Assets	150,252,248	61,365		-	-	1,233,309		-	-	25,000	81,022,847	48,743	232,643,512	(55,761,853)	
190	Total Assets	167,963,232	3,357,368	25,073	-	102,649	1,233,309	23,252	-	10,982	40,657	85,174,761	440,642	258,371,925	(55,869,424)	
190	· van · tasta		-,007,000	20,010		102,047	-,200,009	20,232		10,702	10,057	,.,,,01	770,042		(23,003,424)	2,502,501

2013		740 790 791 14.850 14.871 14.181 97.109 14.856 14.218 14.870 14.257 (
		14.850	14.871	14.181	97.109	14.856	14.218	14.870	14.257	Other Fed 1						
Line Item No.	Description	LIPH	Section 8 Housing	Supportive Housing for		Section 8 -	CDBG	Ross/	HPRP	Other	State/	Business	Glenshaw Gardens -			
Line Rem 140.		Total	Choice	Persons with	KD HAP	Mod Rehab Total	Total	FSS Total	Total	Federal Total	Local Total	Activities	Component	SUBTOTAL	Elimination	ACHA TOTAL
		1000	Voucher	Disabilities		Mod Remits Total	10	100 100	101	reacran rotan	Local Folia	Total	Unit			
311	Bank overdraft	-				-		-	-	-	-	-		-	-	-
312	Accounts payable <= 90 days	1,296,337	419			-	-	-	-	-	-	255,864	21,834	1,574,454		1,574,454
313	Accounts payable > 90 days past due	-				-	-	-	-	-	-	-		-	-	-
321	Accrued wage/payroll taxes payable	319,793	26,217			-	-	-	-	-	-	-	19,022	365,032	-	365,032
322	Accrued compensated absences - current portion	146,154	18,769			-	-	-	-	-	-	-		164,923	-	164,923
324	Accrued contingency liability	-				-	-	-	-	-	-	-		-	-	-
325	Accrued interest payable	-				-	-	-	-	-	-	-		-	-	-
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	-				61,172	-	-	-	-	-	-		61,172	-	61,172
331-020	Accounts payable - HUD PHA Programs - Capital fund	-				-	-	-	-	-	-			-	-	-
331-030	Accounts payable - HUD PHA Programs - Other	-	-	-		-	-	-	-	-	-	28,328		28,328	-	28,328
331	Accounts payable - HUD PHA Programs	-	-	-	-	61,172	-	-	-	-	-	28,328	-	89,500	-	89,500
332	Accounts payable - PHA Projects	259,956				-	-	-	-	-	-	-		259.956	-	259,956
333	Accounts payable - other government					-	-		-	-	-	42.511	12.704	694,394	-	694,394
341	Tenant security deposits	638,179				-	-		-	-	-	43,511	12,704	694,394	-	694,394
342-010	Unearned revenue - Operating Subsidy	-				-	-		-	-	-	-		-	-	-
342-020 342-030	Unearmed revenue - Capital fund	30.622				-	-		-	-	-	48.298	1.691	80.611	-	80.611
	Unearned revenue - Other Unearned Revenue	30,622				-	-		-	-	-	48,298	1,691	80,611	-	80,611
342 343-010	CFFP	300,000	-			-	-		-	-	-	40,270	1,091	300,000	-	300,000
343-010	Capital Projects/ Mortgage Revenue	387,401	10,121			-	-	-	-	-	-	54,950		452,472	-	452,472
343-020	Current portion of LTD- capital projects/mortgage revenue bonds	687,401	10,121			-				_		54,950	_	752,472		752,472
344	Current portion of LTD- capital projects/mortgage revenue bonds Current portion of long-term debt - operating borrowings	007,401	10,121			-				_		34,730	7,524	7,524	(7,524)	732,472
345	Other current liabilities	140,185	_			_			_	_	_	9,947	58,107	208,239	(7,524)	208,239
346	Accrued liabilities - other					-	-	-	-	-	-				-	
347	Inter program - due to	47,174	-			10,506	-	23,252	-	10,982	15,657	-		107,571	(107,571)	-
348-010	Loan liability - current - Not For Profit	-				-	-	-	-	-	-	-		-	-	-
348-020	Loan liability - current - Partnership	-				-	-	-	-	-	-	-		-	-	-
348-030	Loan liability - current - Joint Venture	-				-	-	-	-	-	-	-		-	-	-
348-040	Loan liability - current - Tax Credit	-				-	-	-	-	-	-	-		-	-	-
348-050	Loan liability - current - Other	-				-	-	-	-	-	-	-		-	-	-
348	Loan liability - current	-	-	-		-	-	-	-	-	-	-	-	-	-	-
310	Total Current Liabilities	3,565,801	55,526	-	-	71,678	-	23,252	-	10,982	15,657	440,898	120,882	4,304,676	(115,095)	4,189,581
351-010	Long-term debt - CFFP	3,600,000				-	-	-	-	-	-	-		3,600,000	-	3,600,000
351-020	Long-term - Capital Projects/ Mortgage Revenue	63,880,601	40,215			-	-	-	-	-	-	916,831		64,837,647	(55,624,420)	9,213,227
351	Capital Projects/ Mortgage Revenue Bonds	67,480,601	40,215	-		-	-	-	-	-	-	916,831	-	68,437,647	(55,624,420)	12,813,227
352	Long-term debt, net of current - operating borrowings	-				-	-	-	-	-	-	-	129,909	129,909	(129,909)	-
353	Non-current liabilities - other	178,290	374,038		1	-	-	-	-	-	-	-		552,328	-	552,328
354	Accrued compensated absences- Non-current	584,624	75,075			-	-	-	-	-	-	-		659,699	-	659,699
355-010	Loan liability - Non-current - Not For Profit	-			1	-	-	-	-	-	-	-		-	-	-
355-020	Loan liability - Non-current - Partnership	-			-	-	-	•	-	-	-	-		-	-	-
355-030 355-040	Loan liability - Non-current - Joint Venture				1	-	-	-	-	-	-	-		-	-	-
355-040 355-050	Loan liability - Non-current - Tax Credit				1	-	-	•	-		-	-	 	-	-	-
355-050	Loan liability - Non-current - Other Loan liability - Non-current	-			1	1	-	-	-	1	-	-		-	-	-
355	FASB 5 Liabilities		-		1		-		 	-	-		-	-	-	-
356	Accrued Pension and OPEB Liability				1	-	-		1	-	-	-		-	-	-
350	Total Non-Current Liabilities	68,243,515	489,328	-	-		-	-	-	-	-	916,831	129,909	69,779,583	(55,754,329)	14,025,254
550	- control current canonica	,,-1010	,020		1	·			·			,001	,,,,,,,	,,,,,,,,	(,,,,,,,)	,,
300	Total Liabilities	71,809,316	544,854	-	-	71,678	-	23,252	-	10,982	15,657	1,357,729	250,791	74,084,259	(55,869,424)	18,214,835
	-										-					
508.1	Net investment in capital assets	82,013,246	11,029	-	-	-	1,233,309	-	-	-	25,000	7,452,782	48,743	90,784,109	55,624,420	146,408,529
511.1	Restricted Net Position	6,533,360	2,794,585	-	-	-		-	-	-	-	72,106,138		81,434,083	(55,624,420)	25,809,663
512.1	Unrestricted Net Position	7,607,310	6,900	25,073	-	30,971		-	-	-	-	4,258,112	141,108	12,069,474	-	12,069,474
513	Total Equity/Net Position	96,153,916	2,812,514	25,073	-	30,971	1,233,309	-	-	-	25,000	83,817,032	189,851	184,287,666	-	184,287,666
									_							
600	Total Liabilities and Equity/Net Position	167,963,232	3,357,368	25,073	-	102,649	1,233,309	23,252	-	10,982	40,657	85,174,761	440,642	258,371,925	(55,869,424)	202,502,501

2013			740	790	791											
		14.850	14.871	14.181 Supportive	97.109	14.856	14.218	14.870	14.257							
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Housing for Persons with	KD HAP	Section 8 - Mod Rehab Total	CDBG Total	Ross/FSS Total	HPRP Total	Other Federal Total	State/Local Total	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
		0.404.410		Disabilities								700.170		9,577,087		9,577,087
70300 70400	Net tenant rental revenue Tenant revenue - other	8,494,410 114,328				-	-	-	-	-		799,168	283,509	9,577,087	-	9,577,087
70500	Total Tenant Revenue	8,608,738	ī	-	-	-	-	-	-	-	-	799,168	283,509	9,691,415	-	9,691,415
					I	1	I	1		1		_			, ,	1
70600-010 70600-020	Housing assistance payments Ongoing administrative fees earned	•	28,800,027 2,556,325	257,885 38,599		440,101 47,241	-	-	-	-	=	-	-	29,498,013 2,642,165	-	29,498,013 2,642,165
70600-020	FSS Coordinator		100,879	30,399			-	-	_	-		-	-	100,879	-	100,879
70600-040	Actual independent public accountant audit costs	-	•			-	-	-	-	-	-	-	-	-	-	-
70600-050	Total preliminary fees earned	-				-	-	-	-	-	-	-	-	=	-	-
70600-060	Interest earned on advances	-				-	-	-	-	-	-	-	-	-	-	-
70600-070 70600	Admin fee calculation description HUD PHA operating grants	13,205,525	31,457,231	296,484	-	487,342	-	255,063	-	94,059	-	-	-	45,795,704		45,795,704
70000	3,500	.,		, .					I	, , , , , , , , , , , , , , , , , , , ,					-	
70610	Capital grants	3,306,566					747,459	-	-	-	-	-		4,054,025	-	4,054,025
70710	Management Fee	3,511,753				-	-	-	-	-	-	-		3,511,753	(3,511,753)	-
70720	Asset Management Fee	360,120				-	-	-	-	-	-	-		360,120	(360,120)	-
70730	Book-Keeping Fee	646,705				-	-	-	-	-	-	-		646,705	(646,705)	-
70740	Front Line Service Fee	2,723,168				-	-	-	-	-	-	-		2,723,168	(2,723,168)	-
70750 70700	Other Fees Total Fee Revenue	7,241,746	_	-	_	-	-	-	-	-		-		7,241,746	(7,241,746)	-
70700	1 van 1 ce revenue	1,212,110				-		1						.,,	(1,211,111)	
70800	Other government grants	-				-	-	-	6,182	-	15,657	-		21,839	_	21,839
71100-010 71100-020	Housing Assistance Payment - investment income unrestricted	•	b .			-	-	-	-	-	•	-		-	-	-
71100-020	Administrative Fee - investment income unrestricted Investment income - unrestricted	23,659	-	-	-	-	-	-	-	-	-	18,019		41,678	-	41,678
71200	Mortgage interest income	-				-	-	-	-	-	-	2,116,887		2,116,887	(2,116,887)	-
71300	Proceeds from disposition of assets held for sale	-				-	-	-	-	-	-	-		-	-	-
71310	Cost of sale of assets	-				-	-	-	-	-	-	-			-	-
71400-010 71400-020	Housing Assistance Payment - fraud recovery Administrative Fee - fraud recovery	-				-	-	-	-	-	-	-		-	-	-
71400	Fraud recovery	-	-	-		-	-	-	-	-	-	-		-	-	-
71500	Other revenue	2,080,605	657,610			11,908	-	-	=	-	=	760,601	226,677	3,737,401	-	3,737,401
71600	Gain or loss on sale of capital assets	-				=	-	-	-	-	=	-		=	-	-
72000-010 72000-020	Housing Assistance Payment - investment income restricted Administrative Fee - investment income restricted	•				=	-	-		-	=	-		-	-	-
72000	Investment income - restricted	8,899	-	-		-	-	-	-	-		-		8,899	-	8,899
70000	Total Revenue	34,475,738	32,114,841	296,484	-	499,250	747,459	255,063	6,182	94,059	15,657	3,694,675	510,186	72,709,594	(9,358,633)	
	Administrative salaries	3,622,144	1,061,058		I				I	30,543		50,772	117,454	4,881,971		4,881,971
91100 91200	Auditing fees	206,335	13,664			-	-	-	_	- 30,343		50,772	117,454	219,999	-	219,999
91300	Management Fee	2,897,921	595,388	8,604		9,840	-	-	-	-	-	-		3,511,753	(3,511,753)	-
91310	Book-Keeping Fee	256,187	378,992	5,377		6,149	-	-	-	-	-	-		646,705	(646,705)	-
91400	Advertising and Marketing	15,274 1,460,666	228 457,335			-	-	-	-	8,654	-	3,000 39,308	46,812	18,502 2,012,775	-	18,502 2,012,775
91500 91600	Employee benefit contributions - administrative Office Expenses	751,874	270,213	4		11,909	-		-	1,125	-	120,009	25,745	1,180,879	-	1,180,879
91700	Legal Expense	422,504	15,188				-	-	-	-		97,613	186	535,491	-	535,491
91800	Travel	97,794	20,552	-		-	-	-	-	-	-	5,953	1,541	125,840	-	125,840
91810	Allocated Overhead Other	1,182,220	33			-	-	168,320	6,182	53,737	115,197	785,705	54,336	2,365,730	-	2,365,730
91900 91000	Other Total Operating-Administrative	10,912,919	2,812,651	13,985	-	27,898	-	168,320	6,182	94,059	115,197		246,074	15,499,645	(4,158,458)	
92000	Asset Management Fee	360,120					-	-		-	-	-		360,120	(360,120)	-
92100	Tenant services - salaries	79,787					-	57,890		-		-		137,677	_	137,677
92200	Relocation Costs	3,749					-	-		-		-		3,749	-	3,749
92300	Employee benefit contributions - tenant services	19,979					-	28,835		-	-	-		48,814	-	48,814
92400	Tenant services - other Total Tenant Services	160,759 264,274					-	86,725		-	-	30,382 30,382		191,141 381,381	-	191,141 381,381
92500	A VIIII A CHARLE SEL VICES	204,274		-	·	-	-	00,723	l			50,362	-	301,301	-	301,301
93100	Water	695,677					-	-		-		15,734		717,543	-	717,543
93200	Electricity	1,696,033					-	-		-	-	56,700	21,499	1,774,232	-	1,774,232
93300	Gas Fuel	978,163					-	-		-	=	41,864	24,053	1,044,080	-	1,044,080
93400 93500	Labor	-					-	-		-	-	-		-		-
93600	Sewer	1,175,792					-	-		-	-	29,278	8,997	1,214,067		1,214,067
93700	Employee benefit contributions - utilities	-					-	-		-		-		-	-	-
93750	HAP Portability-In	-					-	-		-		-		-	-	-
93800 93000	Other utilities expense Total Utilities	4,545,665	-		_	_		-			-	143,576	60,681	4,749,922	-	4,749,922
23000		.,,.00			·	1	·	1	1	1		1.2,570	,-01	.,,/22		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

2013			740	790	791											
	Description	14.850	14.871	14.181 Supportive	97.109	14.856	14.218	14.870	14.257							
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Housing for Persons with	KD HAP	Section 8 - Mod Rehab Total	CDBG Total	Ross/FSS Total	HPRP Total	Other Federal Total	State/Local Total	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
	Ordinary maintenance and operations - labor	3,310,657		Disabilities		_	_					46,938	28,645	3,386,240		3,386,240
94100 94200	Ordinary maintenance and operations - natori	1,325,378	-	-		-	-	-		-	-	54,241	6,843	1,386,462	-	1,386,462
94300-010	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts	325,952				-	-	-		-	-	27,151	10,828	363,931	-	363,931
94300-020	Ord Maint and Op Contracts - Heating & Cooling Contracts	19,889				-	-	-		-	-	27,617	4,180	51,686	-	51,686
94300-030	Ord Maint and Op Contracts - Snow Removal Contracts	-				-	-	-		-	1	-		-	-	-
94300-040	Ord Maint and Op Contracts - Elevator Maintenance Contracts	142,417				-	-	-		-	-	10,985		153,402	=	153,402
94300-050	Ord Maint and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Turnaround Contracts	8,797 386,573				-	-	-		-	-	29,060	11,109	48,966 386,573	-	48,966 386,573
94300-000	Ord Maint and Op Contracts - Clift Turnaround Contracts Ord Maint and Op Contracts - Electrical Contracts	2,858				-	-	-		-	-	1,525	1,523	5,906	-	5,906
94300-080	Ord Maint and Op Contracts - Plumbing Contracts	71,837				-	-	-		-	-	12,306	3,378	87,521	_	87,521
94300-090	Ord Maint and Op Contracts - Extermination Contracts	87,384	-	-		-	-	-		-	-	1,753	1,685	90,822	-	90,822
94300-100	Ord Maint and Op Contracts - Janitorial Contracts	2,723,538				-	-	-		-	-	4,287	2,750	2,730,575	(2,723,168)	7,407
94300-110 94300-120	Ord Maint and Op Contracts - Routine Maintenance Contracts Ord Maint and Op Contracts - Misc Contracts	350,978 451,056				-	-	-		-	-	7,352 55,603	1,168 1,075	359,498 507,740	-	359,498 507,740
94300	Total Ordinary Maintenance and Operations Contracts	4,571,279	6									177,639	37,696	4,786,620	(2,723,168)	2,063,452
94500	Employee benefit contribution - ordinary maintenance	1,247,466					-	-		-	-	-	-	1,247,466	(-,:-2,:-00)	1,247,466
94000	Total Maintenance	10,454,780	6	-	-	-	-	-		-	-	278,818	73,184	10,806,788	(2,723,168)	8,083,620
			-					-	-					·		
95100	Protective services - labor	507,558					-	-		-	-	-		507,558	-	507,558
95200	Protective services - other contract costs	52,465 34,925					-	-		-	-	1,805	450	52,465 37,180	-	52,465 37,180
95300 95500	Protective services - other Employee benefit contributions - protective services	155,374					-	-		-	-	1,803	430	155,374	-	155,374
95000	Total Protective Services	750,322	-	-	-	-	-	-		-	-	1,805	450	752,577	-	752,577
													. '			
96110	Property Insurance	700,127	5,049			-	-	-		-	-	9,876		715,052	=	715,052
96120	Liability Insurance	175,046	13,402	-		-	-	-		-	-	15,500	16,420	220,368	-	220,368
96130	Workmen's Compensation All other Insurance	181,897 113,623	27,327 15,289	-		-	-	-		-	-	10,189 3,722	14,853 4,123	234,266 136,757	-	234,266 136,757
96140 96100	Total insurance Premiums	1,170,693	61,067	-	-	-	_	-		-		39,287	35,396	1,306,443	-	1,306,443
90100		, ,,,,,		Į.	Į.	1						,	,	,,,,,	- 1	,,,,,
96200	Other general expenses	821,587	66,332	362		-	-	-		-		·	37,697	925,978	-	925,978
96210	Compensated absences	79,091	8,933			-	-	-		-	-	-		88,024	=	88,024
96300	Payments in lieu of taxes	337,278				-	-	-		-	-	-		337,278	-	337,278
96400	Bad debt - tenant rents Bad debt - mortgages	175,213				-	-	-		-	-	-		175,213	-	175,213
96500 96600	Bad debt - other	-	-			1,894	-	-		-	-	-		1,894	-	1,894
96800	Severance expense	-				-	-	-		-	-	-		-	-	-
96000	Total Other General Expenses	1,413,169	75,265	362	-	1,894	-	-		=	-	-	37,697	1,528,387	-	1,528,387
				ı	1	1	1	1						***		****
96710	Interest of Mortgage (or Bonds) Payable Interest on Notes Payable (Short and Long Term)	277,167 2,245,141	2,965			-	-	-		-	-	4,220	5,496	286,883 2,248,106	-	286,883 131,219
96720 96730	Amortization of Bond Issue Costs		2,703			-	-	-		-	-	-		2,210,100	(2,116,887)	-
96700	Total Interest expense and Amortization cost	2,522,308	2,965	-	-	-	-	-		-	-	4,220	5,496	2,534,989	(2,116,887)	418,102
96900	Total Operating Expenses	32,394,250	2,951,954	14,347	-	29,792	-	255,045	6,182	94,059	115,197	1,600,448	458,978	37,920,252	(9,358,633)	28,561,619
07000	Excess Revenue Over Operating Expenses	2,081,488	29,162,887	282,137	_	469,458	747,459	18	_	_	(99,540)	2,094,227	51,208	34,789,342		34,789,342
97000	Excess Revenue Over Operating Expenses	2,001,400	27,102,667	202,137	_	407,436	747,435	10			(22,540)	2,074,227	31,200	54,767,542	-	54,767,542
97100	Extraordinary maintenance	-					-	-		-	-	-		=		
97200	Casualty losses- Non-capitalized	75,423					-	-		-	-			75,423	-	75,423
97300-010	Mainstream 1 & 5 year	-	202				-				-	-			-	
97300-020 97300-025	Home-Ownership	-	293,554				-				-	-		293,554	-	293,554
97300-025	Litigation Hope IV					1	-				-	-			-	
97300-035	Moving to Work	-					-				-	-		-	-	-
97300-040	Tenant Protection		330,940				-				1	-		330,940	-	330,940
97300-050	Portability In	-					-					-		=	-	-
97300-060	Enhanced	-	20 220 041	257,885		440 101	-				-	-		20.027.027	-	20.027.027
97300-070 97300	All Other Total Housing assistance payments		28,329,041 28,953,535	257,885 257,885	_	440,101 440,101	-	_		_		-		29,027,027 29,651,521	-	29,027,027 29,651,521
97300 97400	Depreciation expense	7,430,275	30,716	237,003	ļ -	440,101	36,781	-		-		962,453	-	8,460,225	-	8,460,225
97350	Port In	-	493,851				-				-	-		493,851	_	493,851
97800	Dwelling units rent expense	-		-			-	-		-		-			-	-
90000	Total Expenses	39,899,948	32,430,056	272,232	-	469,893	36,781	255,045	6,182	94,059	115,197	2,562,901	458,978	76,601,272	(9,358,633)	67,242,639
10010	Operating transfer in	780,567												780,567		
10010 10020	Operating transfer in Operating transfer out	(780,567)					-	-		-	-	1		(780,567)	(780,567) 780,567	
10020	Not For Profit	-					-	-		-	-	-		-	/60,36/	-
10030-020	Partnership	-					-	-		-		-		-	_	-
10030-030	Joint Venture	-					-	-		-	-	-			-	
10030-040	Tax Credit	-				1	-	-		-		-		-	-	-

2013		14.850	740 14.871	790 14.181	791 97.109	14.856	14.218	14.870	14.257							
	Description	14.030		Supportive	97.109		14.216	14.870	14.257							
Line Item No.	эскі рібі	LIPH Total	Section 8 Housing Choice Voucher	Housing for Persons with	KD HAP	Section 8 - Mod Rehab Total	CDBG Total	Ross/FSS Total	HPRP Total	Other Federal Total	State/Local Total	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
				Disabilities												
10030-050 10030	Other Operating transfers from / to primary government	-					-	-		-	-	-		-	-	-
10040	Operating transfers from / to component unit	-					-	-		-	1	-		-	-	-
10070	Extraordinary items, net gain/loss	-					-	-		-	-	=		=	-	=
10080 10091	Special items, net gain/loss Inter AMP Excess Cash Transfer In	1,522,000						-		-	-	-		1,522,000	(1,522,000)	-
10091	Inter AMP Excess Cash Transfer Out	(1,522,000)					-	-		-	-	-		(1,522,000	1,522,000	-
10093	Transfers from Program to AMP	-					-	-		-		-		-	-	-
10094	Transfers from AMP to Program						-	-		-	-	-		-	-	-
10100	Total other financing sources (uses)	-	-	-		-	-	-		-	-	-	-	-	-	-
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	(5,424,210)	(315,215)	24,252	-	29,357	710,678	18	-	-	(99,540)	1,131,774	51,208	(3,891,678	-	(3,891,678)
								-								
11020	Required Annual Debt Principal Payments	300,000					-	-		-	-	-		300,000	-	300,000
11030	Beginning equity	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
11040-010	Equity Transfers -	-				-	-	-		-	-	-		-	_	-
11040-020	Equity Transfers -	-				-		-		-	-	-		-	-	-
11040-030	Equity Transfers -	-				-	-	-		-	-	-		-	-	-
11040-040 11040-050	Equity Transfers - Equity Transfers -	-				-	-	-		-	-	-		-	-	-
11040-060	Equity Transfers -	-				-	-	-				-		-	-	-
11040-070	Equity Transfers - S8 trf w/HCV	-	158,757	(31,000)	(15,757)	(112,000)		-		-	-	-		-		-
11040-080 11040-090	Equity Transfers - 3 rivers trf to AMPs 501 & 814	350,000	3			-	-	-		-	-	(350,000)		-		-
11040-090	Equity Transfers - Prior period adjustments, equity transfers, and correction of errors	350,000	158,757	(31,000)	(15,757)	(112,000)	-	-		-	-	(350,000)		-	-	-
		5.50,000		(31,000)	(13,737)	(112,000)				_		(330,000)	-	_		_
11170-001 11170-010	Administrative Fee Equity- Beginning Balance Administrative Fee Revenue	-	20,879 2,657,204											20,879 2,657,204		20,879 2,657,204
11170-010	Hard to House Fee Revenue	-	2,037,204											2,037,204		2,037,204
11170-030	Audit Costs	-												-		-
11170-040	Investment Income	-	-											-		-
11170-045	Fraud Recovery Revenue	-	-											-		-
11170-050 11170-051	Other Revenue Comment for Other Revenue	-	816,367											816,367		816,367
11170-060	Total Admin Fee Revenues	-	3,473,571											3,473,571		3,473,571
11170-080	Total Operating Expenses	-	3,445,805											3,445,805		3,445,805
11170-090	Depreciation	-	30,716											30,716		30,716
11170-100 11170-101	Other Expenses Comment for Other Expense	-												-		-
11170-110	Total Expenses	-	3,476,521											3,476,521		3,476,521
11170-002	Net Administrative Fee	-	(2,950)											(2,950))	(2,950)
11170-003	Administrative Fee Equity- Ending Balance	-	17,929											17,929		17,929
11170	Administrative Fee Equity	-	17,929	-		-		-		-		-	-	17,929	_	17,929
	Housing Assistance Payments Equity - Beginning Balance	-	2,948,093											2,948,093		2,948,093
11180-010 11180-015	Housing Assistance Payments Revenue Fraud Recovery Revenue		28,800,027					-						28,800,027		28,800,027
11180-015	Fraud Recovery Revenue Other revenue	-												-		-
11180-021	Comment for other revenue	-												-		-
11180-025	Investment Income		-											-		-
11180-030 11180-080	Total HAP revenues Housing Assistance Payments	-	28,800,027 28,953,535					-						28,800,027 28,953,535		28,800,027 28,953,535
11180-080	Other expense	-	20,933,333					 						20,933,333		20,933,333
11180-091	Comment for other expense	-												-		-
11180-100	Total Housing Assistance Payments Expense	-	28,953,535											28,953,535		28,953,535
11180-002	Net Housing Assistance Payments Housing Assistance Payment Equity - Ending Balance	-	(153,508) 2,794,585											(153,508 2,794,585)	(153,508) 2,794,585
11180-003 11180	Housing Assistance Payment Equity - Ending Balance Housing Assistance Payments Equity	-	2,794,585	-				_		-	-	-	-	2,794,585		2,794,585
	Unit Months Available	34,453	66,996	720		864	-	-				1,666	432	105,131		105,131
	Unit Months Leased	33,766	66,703	706		864	-	-		-		1,605	425	104,069	-	104,069
									,			· I			T	
11270	Excess Cash	3,394,218						<u> </u>		-	-	-		3,394,218	_	3,394,218
11610	Land Purchases	=						-		-	-	-		-	_	-
11620	Building Purchases	3,006,566						-		-	-	-		3,006,566	-	3,006,566
11630	Furniture & Equipment-Dwelling Purchases	-						-		-	-	-		-	-	-
11640	Furniture & Equipment-Administrative Purchases	577,167						-		-	-	=		577,167	-	577,167
	CFFP Debt Service Payments Replacement Housing Factor Funds	5//,16/						-		-	-	-		3//,16/	-	3//,16/
13901	respineement flousing ractor runus	•						1	l	1				<u>-</u>	-	

Low-Income Public Housing Financial Data Schedule

	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	AMP 703	AMP 704
- 111	Cash - unrestricted	178,154	212,426	204,736	68,976	300,212	394,767	101,660	383,863	156,850	3,563	30,601	211,787	207,418	167,280	86,563	321,696	275,626	59,482	256,057	292,330	94,025	533,879	234,027	185,335
112	Cash - restricted-modernization and development Cash - other restricted				454,927			407,258		647,812						463,325	384,678	358,631	244,375			582,598			271,577
	Cash - tenant security deposits	39,183	47,087	19,862	5,977	49,355	51,230	15,399	11,054	8,438	2,675	7,511	26,829	4,120	31,799	8,136	9,564	8,646	12,088	36,758	25,348	11,577	49,338	21,298	18,294
115	Cash - Restricted for payment of current liability Total Cash	217,337	259.513	224.598	529,880	349,567	445,997	524,317	394,917	813,100	6,238	38,112	238.616	211.538	199,079	558,024	715.938	642,983	315,945	292.815	317,678	688,200	583,217	255,325	475,206
		217,337	259,513	224,398	329,880	349,367	445,997	324,317	394,917	813,100	6,238	38,112	238,616	211,538	199,079	558,824	/15,558	642,993	315,545	292,815	317,678	688,200	583,217	255,325	4/3,289
	Accounts receivable - PHA projects																								
	Accounts receivable - HUD other projects - Operating Subsidy Accounts receivable - HUD other projects - Capital fund	845 248 557	389	14	138	281	382	580 20.299	481	239	17.483		570	363	202	215	206	185	145	640	553 19.057	129	599	217	71
122-030	Accounts receivable - HUD other projects - Other																				7,500				-
122	Accounts receivable - HUD other projects	249,402	389	14	138	281	382	20,879	481	239	17,483	-	570	363	302	215	206	185	145	640	19,610	129	599	217	71
124 125-010	Account receivable - other government Account receivable - miscellaneous - Not For Profit																								
125-020	Account receivable - miscellaneous - Partnership																								
	Account receivable - miscellaneous - Joint Venture Account receivable - miscellaneous - Tax Credit																								
125-050	Account receivable - miscellaneous - Other	9,973	536	1,000	1,900	60		7,182	250	1,916		7,228	2,435	1,885	1,991	3,950	1,558	99		6,943	14,834	508	1,466	3,604	-
125	Account receivable - miscellaneous	9,973 12,554	536 4,057	1,000 475	1,980 518	60		7,182 22,603	250 915	1,916 6,924	1,025	7,228 2,432	2,435 5,847	1,885	1,991	3,950	1,558	99	-	6,943 16,304	14,834 7,343	508	1,466	3,684 1,095	3.128
126 126.1	Accounts receivable - tenants Allowance for doubtful accounts - tenants	(10,905)	(216)		210			(10,515)		(673)	(1,025)	-	(529)							(1,684)	(4,513)		(5,523)	1,070	(2,608)
126.2	Allowance for doubtful accounts - other																								
127	Notes, Loans, & Mortgages Receivable - Current																			-					
	Fraud recovery Allowance for doubtful accounts - fraud																								
129	Accrued interest receivable																								
120	Total receivables, net of allowance for doubtful accounts	261,024	4,766	1,350	2,556	341	382	40,149	1,646	8,406	17,483	9,660	8,323	2,248	2,293	4,165	1,764	284	145	22,203	37,274	637	12,651	4,916	591
131	Investments - unrestricted											T													
132	Investments - restricted																								
	Investments - Restricted for payment of current liability Prepaid expenses and other assets							200.000																	
143	Inventories																								
	Allowance for obsolete inventories Inter program - due from																								
145	Assets held for sale																								
150	Total Current Assets	478,361	264,279	225,948	532,436	349,908	446,379	764,466	396,563	821,506	23,721	47,772	246,939	213,786	201,372	562,189	717,702	643,187	316,090	315,018	354,952	688,837	595,868	260,241	475,797
161	Land	650,380	113,546	273,082	126,903	437,660	337,501	916,474	172,373	1,994,912			283,581	287,541	424,340	115,594	115,590	29,215	115,590	601,700	164,355	39,290	309,254	119,666	30,568
	Buildings	12,239,737	5,044,518 702,309		5,899,444 66.670	8,192,999 877,891	7,604,427 999,817	9,714,189 107,220	11,309,536 697,438	8,932,068 111,293			16,917,927 873,011	4,717,032 1,151,015	6,569,860 531,608	6,156,044 2,058	6,462,249 46,212	6,866,085 276,470	9,218,147	11,602,332 951.050	9,476,674 926,666	6,330,942 125,364	16,744,723	2,600,001 941,298	11,161,400
163 164	Furniture, equipment and machinery - dwellings Furniture, equipment and machinery - administration	1,243,677	702,309	137,332	66,670	877,891 14,071	999,817	29,230	38,700	7,968		7,041	873,011 56,801	1,151,015	15,990	2,858 17,446	46,212	276,470	4,887	951,050 69,836	926,666 5,471	125,364 4,480	1,097,368	941,298	73,437
165	Leaschold improvements																								
	Accumulated depreciation Construction in progress	(10,751,652) 836,817	(4,182,283) 242,350	(1,253,508)	(1,552,940)	(8,771,725)	(7,290,247) 814,969	(4,145,942)	(7,176,517) 21,876	(2,651,824)	814.359	(1,408)	(12,248,846) 458,177	(3,275,841) 25,369		(1,813,695)	(1,631,275)	(1,764,884)	(1,549,656)	(9,496,316) 320,411	(9,119,145) 462,174	(1,272,663)	(10,420,937) 541,366	(3,257,137) 150,932	(960,260)
	Infrastructure						,		21,010																
160	Total capital assets, net of accumulated depreciation	4,269,213	1,920,440	2,299,688	4,540,077	887,841	2,475,623	6,621,171	5,063,406	8,394,417	814,359	5,633	6,340,651	2,922,551	1,508,854	4,477,447	4,992,776	5,486,886	7,788,968	4,049,013	1,916,195	5,227,413	8,281,710	554,760	10,305,145
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit																					1			$\overline{}$
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership																								
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit																								
171-050	Notes, Loans, & mortgages receivable - Non-current - Other																								
171	Notes, Loans, & mortgages receivable – Non-current Notes, Loans, & mortgages receivable - Non-current - past due - NFP	-				-	-	-			-	-	-	-	-	-	-		-	-	-	-	-	-	
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership																								
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture																								
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other																								
172	Notes, Loans, & mortgages receivable - Non-current - past due	-		-		-	-	-				-	-			,	-		-	-	-		-		-
	Grants receivable - Non-current Other assets - Not For Profit																								
	Other assets - Partnership																								
	Other assets - Joint Venture																								
	Other assets - Tax Credit Other assets - Other												-							-					
174	Other assets			-				-			-	-	-				-		-	-	-	-		-	
	Investment in Joint venture - Not For Profit Investment in Joint venture - Partnership			1																					
176-030	Investment in Joint venture - Joint Venture																								
176-040	Investment in Joint venture - Tax Credit																								
176-050 176	Investment in Joint venture - Other Investment in joint venture			1 -				-	-		-	-							-	-	-		-	-	
180	Total Non-current Assets	4,269,213	1,920,440	2,299,688	4,540,077	887,841	2,475,623	6,621,171	5,063,406	8,394,417	814,359	5,633	6,340,651	2,922,551	1,508,854	4,477,447	4,992,776	5,416,886	7,788,968	4,049,013	1,916,195	5,227,413	8,281,710	554,760	10,305,145
100	Total Assets	4,747,574	2 184 719	2,525,636	5,072,513	1,237,749	2,922,002	7.385.637	5 459 969	9.215.023	838,080	53.404	6 587 590	3,136,337	1,710,226	5039.636	5,710,478	6,050,073	8 105 058	4364831	2,271,147	5,916,250	8,877,578	815,001	10,780,942
190	10GH AMEES	4,747,074	2,109,719	1 2,727,039	July 2013	1,407,747	4,744,092	rum/ge//	2,927,769	7,447,323	and and		W. W. W. W. W.	3,434,337	1,110,226		A1100/10	w,w.xw,973	a,re,qual		4,4/4,44/	J. 7410, a 30	w,w.r.,378	91,7,001	10,100,142

	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	AMP 703	AMP 704
311	Bank overdraft																								
312	Accounts payable ≈ 90 days	15,588	10,666	3,409	519	5,652	6,897	4,560	1,664	5,520	2,085	59	15,024	3,857	1,203	5,467	2,406	2,281	2,385	15,580	177	755	10,635	71,482	6,702
313	Accounts payable > 90 days past due																								
321	Accrued wage/payroll taxes payable	6,223	4,550		1,179	2,905	3,630	4,317	294	1,527	205	1,267	4,638		3,508	2,444	1,291	1,282	2,405	5,879		1,588	2,412	2,202	1,228
322	Accrued compensated absences - current portion	7,611	4,527		818	2,229	1,235	1,533	1,722	3,092	2,623	649	3,499		2,834	397	136	136	783	3,842	4,075	2,045	4,638	2,198	
324	Accrued contingency liability																								
325	Accrued interest payable																								
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy																								
	Accounts payable - HUD PHA Programs - Capital fund																								
	Accounts payable - HUD PHA Programs - Other																								
331	Accounts payable - HUD PHA Programs	-	-	-		-	-	-	-		-	-	-	-	-		-		-		-	-	-	-	-
332	Accounts payable - PHA Projects																								
	Accounts payable - other government	3,293	14,031	14,955	12,228	46,506	52,562		1,745		1,129		10,690		24,438	6,417	484			10,518	5,046		27,376	14,658	
341	Terant security deposits	39,183	47,087	19,862	5,977	49,355	51,230	15,399	11,054	8,438	2,675	7,511	26,829	4,120	31,799	8,136	9,564	8,646	12,088	36,758	25,348	11,577	49,338	21,298	18,294
342-010	Uncarned revenue - Operating Subsidy																								
342-020	Unearned revenue - Capital fund																								
	Unearned revenue - Other					3,257	3,014							208	1,408	165		77	4,746			1,364			
342	Uncarned Revenue			-		3,257	3,014				-	-		208	1,408	165	1,670	17	4,746		-	1,364		-	
343-010		1,588								30,845										20,870		35,000	2,542	10,259	
343-020	Capital Projects/ Mortgage Revenue	38,419	21,695			27,119	30,886		21,545				26,969	35,556	16,422					29,380	28,626		33,899	29,078	
343	Current portion of LTD- capital projects/mortgage revenue bonds	40,007	21,695	-		27,119	30,886		21,545	30,845	-	-	26,969	35,556	16,422		-		-	50,250	28,626	35,000	36,441	39,337	
	Current portion of long-term debt - operating borrowings																								
345	Other current liabilities				4,111		15,930	7,583									5,871	481	2,927				1,839		
346	Accrued liabilities - other																								
347	Inter program - due to Loun lishility - current - Not For Profit			-							-	-		-	-		-				-				
348-010																									
	Loan liability - current - Partnership																								
348-030	Loan liability - current - Joint Venture																								
	Loan liability - current - Tax Credit																								
	Loan liability - current - Other																								
348	Loan liability - current Total Current Liabilities	111,905	102.556	38,226	24.832	137.023	165,384	33,392	38.024	49.422	8.717	9,486	87,649	43,741	81,612	23,026	21,422	12.903	25,334	122.827	66,664	52,329	132.679	151,175	26.224
310	Total Current Liabilities	111,595	102,556	38,226	24,832	137,023	165,384	33,392	38,024	49,422	8,717	9,486	87,649	43,741	81,612	23,026	21,422	12,983	25,334	122,827	100,00	52,329	132,679	151,175	26,224
	Long-term debt - CFFP	19.050								370.143										250.443		320.000	30.507	123.107	
	Long-term debt - CFFP Long-term - Cavital Projects/ Mortgage Revenue	177.652	100.321	1.151.510	4.780.268	125.401	142.818	8.774.231	99.624	8,968,966			124,704	164.415	75.937	1.940.672	1.777.008	2.658.448	2.263.610	135.851	132.368	1.553.252	156.752	134.458	3.301.865
		196,792	100,321	1,151,510	4,780,268	125,401	142,818	8,774,231	99,624	9,339,109			124,784	164,415	75,937	1,940,672	1,777,008	2,658,448	2,263,610	386,294	132,368	1,873,252	187,259	257,565	3,301,865
351	Capital Projects' Mortgage Revenue Bonds Long-term debt. net of current - operating borrowings	196,702	100,321	1,151,519	4,780,268	125,401	142,818	8,774,231	99,624	7,337,107	-	-	124,784	164,413	/5,937	1,949,672	1,777,098	2,030,440	2,263,619	386,294	132,368	1,873,252	187,259	257,365	3,391,865
352	Long-term debt, net of current - operating borrowings Non-current liabilities - other			24.180																					
	Accrued communited absences - Non-current	30.446	18.109	24,180	3.271	8.915	4.942	6.132	6.887	12.369	10.493	2.597	13.995		11.335	1.587	545	545	3.130	15.367	16.300	8.181	18.550	8,793	
354	Loan liability - Non-current	20,140	10,107		7,471	0,712	1,712	0,134	0,027	12,707	10,493	4,777	13,500		11,550	1,207			3,130	12,367	10,700	0,101	10,550	9,770	
	FASB 5 Liabilities	-	-			-	-	-	-				-	-					- 1					-	-
356	Accraed Pension and OPEB Liability																								
357	Total Non-Current Liabilities	227,148	118.430	1,175,690	4.783.539	134,316	147,760	8,780,363	106,511	9,351,478	10,493	2,597	138.699	164.415	87,272	1,942,259	1,777,553	2,658,993	2,266,740	401,661	148,668	1.881.433	205,809	266,358	3,301,865
350	1 and Nati-Current Lianumes	227,149	110,400	1,175,000	4,180,007	1,74,710	147,100	0,784,743	100,511	2,221,478	14,455	2,000	130,077	104,41.5	07,272	1,742,237	1,777,000	2,000,773	1,100,740	491,001	140,000	1,881,455	243,465	100,5.00	3,341,863
300	Total Liabilities	339,053	220,986	1,213,916	4,898,371	271,339	313,144	8,813,755	144,535	9,400,500	19,210	12.083	226.348	268,156	168.884	1,965,285	1,798,975	2,671,896	2,292,074	524.488	215,332	1.933.762	338.488	417.533	3,328,089
300																									
508.1	Net involument in carrital assets	4,032,504	1,798,424	1,148,178	(240,191)	735,321	2,301,919	(2,153,060)	4,942,237	(975,537)	814,359	5,633	6,188,978	2,722,580	1,416,495	2,536,775	3,215,768	2,748,438	5,525,358	3,612,469	1,755,201	3,319,161	8,058,010	257,858	7,003,280
511.1	Restricted Net Position	-		-	454,927	-		407,258		647,812	-	-		-	-	463,325	384,678	358,631	244,375		-	582,598		-	271,577
	Unrestricted Net Position	376,017	165,309	163,542	49,406	231,089	306,939	317,684	373,197	142,748	4,511	35,689	172,264	205,601	124,847	74,251	311,057	271,108	43,251	227,074	300,614	80,729	481,080	139,610	177,996
513	Total Equity/Net Position	4,408,521	1,963,733	1,311,720	264,142	966,410	2,698,858	(1,428,118)	5,315,434	(184,977)	818,870	41,322	6,361,242	2,928,181	1,541,342	3,974,351	3,911,503	3,378,177	5,812,984	3,839,543	2,055,815	3,982,488	8,539,090	397,468	7,452,853
600	Total Liabilities and Equity/Net Position	4,747,574	2,184,719	2,525,636	5,072,513	1,237,749	2,922,002	7,385,637	5,459,969	9,215,923	838,080	53,405	6,587,590	3,136,337	1,710,226	5,039,636	5,710,478	6,050,073	8,105,058	4,364,031	2,271,147	5,916,250	8,877,578	815,001	10,780,942

Ī	Public Housing Balance Sheet	ì																							
Line Item No.	Description	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 819	AMP 820	AMP 821	AMP 823	TOTAL AMPs	cocc	TOTAL PUBLIC HOUSING
	Cash - unrestricted	78.461	50.150	8	12.992	17,173	264.330	256.562	40.656	32.200	40.772	52.723	17.092	493,771	284.122	5.125	5.890	34.485		4.528		54.546	6.706.899	2.150.473	8.857.372
	Cash - restricted-modernization and development	10,101	10,112		12,00				,	34,400			,	,		1,141				-,-20			-		-
113	Cash - other restricted		118,031			115,490	768,349	335,065		269,708				328,830	357,685								6,108,339	425,021	6,533,360
	Cash - tenant security deposits Cash - Restricted for payment of current liability	12,656	7,238				26,321	16,427						18,126	26,433					1,780		7,632	638,179		638,179
100		91,117	175,419	8	12,992	132,663	1,059,000	608,054	40,656	301,968	40,772	52,723	17,092	840,727	668,240	5,125	5,890	34,485	-	6,318	-	62,178	13,453,417	2,575,494	16,028,911
121	Accounts receivable - PHA projects																						-		
	Accounts receivable - HUD other projects - Operating Subsidy			5,304	21	75	239	163	182	111	20	49	32	94	85	- 4	28	35		- 4		47,259 3,420	61,260 308,916		61,260 308,916
122-020	Accounts receivable - HUD other projects - Capital fund Accounts receivable - HUD other projects - Other																					3,420	308,916		308,916
122	Accounts receivable - HUD other projects	-	111	5,304	21	75	239	163	182	111	20	49	32	94	85	- 4	28	35	-	- 4	-	50,679	370,176	-	370,176
	Account receivable - other government																						-		
	Account receivable - miscellaneous - Not For Profit																						-		-
125-020	Account receivable - miscellaneous - Partnership Account receivable - miscellaneous - Joint Venture					-																	-		- :
	Account receivable - miscellaneous - Tax Credit																						-		
	Account receivable - miscellaneous - Other	4,927					13,458	9,932							193							542	98,370	5,297	103,667
125	Account receivable - miscellaneous	4,927 4.397	1.288		-	-	13,458	9,932 2,536	-		-			-	193 62	-	-				-	542	98,370 111,246	5,297	103,667 111,246
	Accounts receivable - tenants Allowance for doubtful accounts - tenants	4,397	1,288	 			(1,233)	(1.759)							62				-			1	(41.322)	\vdash	(41,322)
	Allowance for doubtful accounts - tenants Allowance for doubtful accounts - other			 	-		(1,233)	(+,/39)								-	-			-	-	l	(41,322)	—	(41,322)
127	Notes, Loans, & Mortgages Receivable - Current																						-		
128	Fraud recovery		-																						-
	Allowance for doubtful accounts - fraud																					[-		-
129 120	Accrued interest receivable Total receivables, not of allowance for doubtful accounts	9,324	1,399	5,384	21	75	14,098	10,872	182	111	20	49	32	94	340	4	28	35		4		51,221	538,470	5,297	543,767
120	t otal receivances, net of anowance for doubtful accounts	7,324	1,577	3,304			14,070	10,072	104			**			240			33				34,441	300,410	3,277	340,707
131	Investments - unrestricted																						-	527,178	527,178
	Investments - restricted																							144,229	144,229
	Investments - Restricted for payment of current liability																						200.000	169.834	369,834
142	Prepaid expenses and other assets					-																	200,000	169,834	369,834
143.1	Allowance for obsolete inventories																						-		-
144	Inter program - due from	-				-	-				-		-	-										97,065	97,065
	Assets held for sale	100,441	176,818	5,312	13,013	132,738	1,073,098	618,926	40,838	302,019	40,792	52,772	17,124	840,821	668,580	5,129	5,918	34,520		6,312		113,399	14,191,887	3,519,097	17,710,984
150	Total Current Assets	100,441	176,818	5,312	13,013	132,738	1,073,098	618,926	40,838	302,019	40,792	52,772	17,124	840,821	668,580	5,129	5,918	34,520		6,312		113,399	14,191,887	3,519,097	17,710,984
161	Land		87,052				190,000	189,691	150,000	149,347				98,382		20,445						165,362	8,709,394	7,499	8,716,893
162	Buildings		4,546,397				19,509,479	11,661,759						6,671,149	10,288,970	293,871				248,000		1,835,231	241,892,490	6,068,936	247,961,426
	Furniture, equipment and machinery - dwellings		8,119				243,547 20,345	164,101						62,095 56,044	82,792 5,822							19,093	12,359,458 665,888	912,728	12,359,458 1,578,616
164	Furniture, equipment and machinery - administration Leasehold improvements			_		-	20,345							36,044	5,822							19,093	663,888	912,728	1,578,616
	Accumulated depreciation		(1,053,490)				(3,986,038)	(2,261,452)						(1,333,425)	(1,811,574)	(23,510)				(19,840)		(60,594)	(121,171,568)	(4,255,071)	(125,426,639)
	Construction in progress	73,273																				92,476	4,991,494		4,991,494
	Infrastructure							9 754 899						5 554 245	8 566 010								-		
160	Total capital assets, net of accumulated depreciation	73,273	3,588,078	<u> </u>	-	-	15,977,333	9,754,099	150,000	149,347	-	-	-	5,554,245	8,566,010	290,886	-	-		228,160	-	2,051,568	147,447,156	2,734,092	150,181,248
171,010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit			Т		T 1	1																		
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership																						-		
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture																						-		
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other			-																			-	71.000	71.000
171-050	Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current	-	-	-	-	.	-		-	-			-	-		-	-			-	-	-	-	71,000	71,000
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - NFP																						-		
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership		-																						-
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture			-																			-	\vdash	-
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit Notes, Loans, & mortgages receivable - Non-current - Other			-										-									-	\vdash	-
172-030	Notes, Loans, & morigages receivable - Non-current - Diser Notes, Loans, & morigages receivable - Non-current - past due	-	-		-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-	-
173	Grants receivable - Non-current																						-		-
	Other assets - Not For Profit																						-	\vdash	
	Other assets - Partnership Other assets - Joint Venture	—		 	-	1										-	-			-	-	-	-	\vdash	_
	Other assets - Jont Venture Other assets - Tax Credit			 												l				l			-		
174-050	Other assets - Other																						-		
174	Other assets		-	-	-	-	-		-		-			-		-	-			-	-	-	-		
	Investment in Joint venture - Not For Profit Investment in Joint venture - Partnership			-																			-	\vdash	-
	Investment in Joint venture - Partnership Investment in Joint venture - Joint Venture						+												-				-	\vdash	-
	Investment in Joint venture - Joint venture Investment in Joint venture - Tax Credit																						-		-
176-050	Investment in Joint venture - Other																						-		-
176	Investment in joint venture		-			-	-	-	-	-	-	-	-	-		-	-			-	-	-	-	-	-
180	Total Non-current Assets	73,273	3,588,078			-	15,977,333	9,754,899	150,000	149,347		-	-	5,554,245	8,566,010	290,806			-	228,160		2,051,568	147,447,156	2,805,092	150,252,248
190	Total Assets	173,714	3,764,896	5,312	13,013	132,738	17,050,431	10,373,025	190.838	451.366	40.797	52.777	17,124	6,395,066	9,234,590	295,935	5,918	34,520		234,472		2,164,967	161,639,043	6,324,189	167,963,232
179	INACANO							1-9-14/847			000.04												,,00		

	Public Housing Balance Sheet	i e																							
Line Item No.	Description	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 819	AMP 820	AMP 821	AMP 823	TOTAL AMPs	cocc	TOTAL PUBLIC HOUSING
311	Bank overdraft																								-
312	Accounts payable <= 90 days	884	4,472				16,168	10,645			3,682			2,253	2,606							7,398	242,681	1,053,656	1,296,337
313	Accounts payable > 90 days past due																						-		-
321	Accrued wage/payroll taxes payable	3,276	2,237				2,865	2,087						1,735	1,698	2							72,266	247,527	319,793
322	Accrued compensated absences - current portion	2,097	389				2,247	1,367						797	797	3							58,319	87,835	146,154
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																						-		
331-030	Accounts payable - HUD PHA Programs - Other																						-		
331	Accounts payable - HUD PHA Programs	-		-	-	-	-		-		-		-	-		-	-	-	-	-	-		-	-	-
332	Accounts payable - PHA Projects																								
333	Accounts payable - other government	439						932															247,447	12,509	259,956
341	Terant security deposits	12,656	7,238				26,321	16,427						18,126	26,433					1,780		7,632	638,179		638,179
342-010	Unearned revenue - Operating Subsidy																								
342-020	Unearned revenue - Capital fund																								
342-030	Unearned revenue - Other													129	14,488	5				91			30,622		30,622
342	Unearned Revenue	-		-	-		-	-	-	-	-	-	-	129	14,488	5	-	-	-	91	-	-	30,622	-	30,622
343-010	CFFP													98,896 3,994	100,000 5,233								300,000 348.821	38,580	300,000 387,401
343-020	Capital Projects/ Mortgage Revenue													3,994	5,233								348,821	38,580	387,401
														102,890	105.233								648.821	38,580	687.401
343	Current portion of LTD- capital projects/mortgage revenue bonds	-		-	-	-	-		-		-		-	102,890	105,233	-	-	-	-	-	-		648,821	38,580	687,401
	Current portion of long-term debt - operating borrowings		2.468		_		631	15.784						26.554	29.900								114.079	26.106	140.185
345	Other current liabilities Accrued liabilities - other		2,468		_		631	15,784						26,554	29,900								114,079	26,106	140,185
346	Accrued lubelities - other Inter reseriem - due to			904	_																	46.270	47,174		47.174
347	Inter program - due to Loan liability - current - Not For Profit	-		904	_																	40,270	47,174		47,174
348-010	Loan liability - current - Partnership	-			-													-						-	
348-020	Loan liability - current - Partnershap Loan liability - current - Joint Venture				_																				_
348-040	Loan liability - current - Joint Venture Loan liability - current - Tax Credit				_																				_
348-040	Loan liability - current - Other	-			-													-						-	
348-030	Loan liability - current Loan liability - current																							_	
348	Loan liability - current Total Current Liabilities	19,352	16,804	904	-	-	48.232	47,242	-		3,682		-	152,484	181,155	10				1.871		61,300	2 699 588	1.466.213	3.565.801
310	Total Current Liabumes	19,352	16,804	704			49,232	47,242			3,682		-	152,464	181,155	10		-	-	1,8/1	-	61,300	2,977,588	1,466,213	3,363,601
371.010	Long-term debt - CFFP	г г		1							1			1,186,750	1.300.000		1	1					3,600,000		3,600,000
351-010	Long-term cent - Cerr Long-term - Capital Projects/ Mortgage Revenue	-	2.705.050		-		8.132.666	4.679.325						2.798.225	5,076,574			-				1.659.728	63.791.699	88.902	63.880.601
351-020	Capital Projects/ Mortgage Revenue Bonds	-	2,705,050		-		8,132,666	4,679,325						3,984,975	6,376,574			-				1,659,728	67,391,699	88,902	67,480,601
351	Lone-term debt. net of current - operating borrowings		2,760,200	-	_		0,132,000	4,017,020	_		-		-	3,784,773	4074074		-		-		-	1,00,00,020	07,371,077	80,702	07,480,001
352	Non-current liabilities - other	-	9.881		-													-					34.061	144.229	178.290
353	Accrued communited absences Non-current	8.387	1.556				8.989	5,469						3.190	3.190	12							233.282	351.342	584.624
354	Loan liability - Non-current	8,387	1,000				1,747	3,403						2,170	3,170	- 14							277,282	331,342	201,021
355	FASB 5 Liabilities	-		_			-		_		-					_			_	_	-	-		_	
356	Accraed Pension and OPEB Liability																							_	
357 350	Total Non-Current Liabilities	8.387	2,716,487	 	_	-	8.141,655	4,684,794	_		-			3,988,165	6,379,764	12	t .	 		_		1,659,728	67,659,042	584,473	68.243.515
330	A - SAF-C LINE CARRIED						40.00000	444,774						4,00,00	**********							7,000,7749	,,042	,413	
300	Total Liabilities	27,739	2,733,291	904	-	-	8,189,887	4,732,836	-		3,682	-	-	4,140,649	6,560,919	22	-	-	-	1,871	-	1,721,028	69,758,630	2,050,686	71,809,316
509.1	Net investment in capital assets	73.273	883.028				7.844.667	5.074.774	150.000	149.347			-	1.466.380	2.084.203	290.806			-	228.160		391.840	79,406,636	2.606.610	82.013.246
	Restricted Net Position		118.031		-	115.490	768.349	335.065	-	269.708	-		-	328.830	357,685	-			-	-	-		6.108.339	425.021	6.533.360
512.1	Unrestricted Net Position	72,702	30,546		13,013	17,248	247,528	231,150	40,838	32,311	37,110	52,772	17,124	459,207	231,783	5,107	5,918	34,520		4,441	-	52,099	6,365,438	1,241,872	7,607,310
512.1	Total Equity/Net Position	145,975	1.031.605	4,408		132,738	8,860,544	5,640,989	199,838	451,366	37,110	52,772	17,124	2,254,417	2,673,671	295,913				232,601	-	443,939	91,880,413	4,273,503	96,153,916
313	Francisco are conse		,,,,,,,,,	,			.,	4444					,		40.000.0	200,000							1,100,110		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
600	Total Liabilities and Equity/Net Position	173,714	3,764,896	5,312	13,013	132,738	17,050,431	10,373,025	190,838	451,366	40,792	52,772	17,124	6,395,066	9,234,590	295,935	5,918	34,520	-	234,472		2,164,967	161,639,043	6,324,189	167,963,232

	Public Housing Income Statement		101	101		102 102	2	103	99.5	291	201		262 26	12	203	203	Ē	301	301		02 302		303	383		04 304		365	305		401 4	491
Line Item No.	Description To	otal AMP 101	Operating Fund Program	Capital Fund	Total AMP 102	Operating Capital Fund Program Progr	Fond Total AMP 103	Operating	Capital Fund Total AMP 201	Operating Fund Program	Capital Fund	I AMP 202	Operating Capita and Program Prog	Fund Total AMP	Operating	Capital Fund in Program	ral AMP 301	Operating Fund Program	Capital Fund	Total AMP 302 Opera	ing Fund Capital Fo gram Program	Total AMP 30	Operating Fund Program	Capital Fund	Total AMP 304 Ope	rating Capital Fund Program Program	Total AMP 305	Operating and Program	Capital Fund	1 AMP 401	Operating Capit and Program Pro	dal Fund
70300	Not tonant contil pryonce	456,509	456,509 23,740	riegiam			178,691	175,691	50,990	80,090	11091211	646,578		760,0		3	313,017	313,007	2109220	174,519	174,519	136,00	136,005	11001211		1102121		112,908 9,054	region	431,374 16,160	431,374	gram.
70400 70500	Tenant revenue - other Tetal Tenant Revenue	499,249	23,740 480,249	-	471,827	490 471,927	178,691	178,691	- \$1,790	50,990 200 81,198	-		50 646,658	- %1,	140 44 973 761,67	3 -	338,999	25,082 338,099			175,314	- 136,88	136,886	-			9,054 121,562	9,054	-	447,534	16,160	
70600-010	Hawing societator payments																															
70600-020	Ossesing administrative Sex samed FSS Cocedinates							-				-											_									-
70600-040	Actual independent public accountant audit costs																															=
70600-050	Total preliminary fees carned Interest carned on advances																															-
70600-070 70600	Admin for calculation description HLD PHA contains greats.	1,693,951	1,184,849	509,102	587,586	587,586	37,917	37,90	150,429	150,429		348,576	348,576	640,7	721 464,05	7 156,664	746,577	746,577		337,841	337,841	326,71	298,231	28,497	51,274	31,785 19,489	142,710	142,710		775,555	650,555	125,000
		669,497		669,497	48,723	4	18.723					77,662		77,662 126,2	263	126,263	-					30,84		30.845	814,359	814,359				15.268		18.268
70710	Management Fee																															
70720	Management For Assat Management For Mout-Assates Tota Front I and Service For Other Fore Chief Fore																															
70740	Front Line Service Fee																															
70750 70700	Other Fees Total Fee Revenue							-															-									-
70900	Other government grants							_	1 1 -			-			-		-			-					-		-			-		=
71100-010	Housing Assistance Payment Administrative Co.																					-										
71100	Investment income - uncontricted	466	466		506	505	612	613	205	205		1,020	1,020		731 73	1	667	667		1,769	1,369	53	534		48	45	139	139		751	751	_
71200	Mortanae interest income Proceeds from disposition of assets held for sale Cost of sale of assets																															_
71300	Cost of sale of assets Housing Assistance Payment	-				-		_	-			_			4	\perp	_		-			+	\perp	_		1		-				_1
71400-020	Administrative Fee Fraud recovery																															=
		23,548	23,548		15,770	15,770	2,892	2,890	18,241	15,241		37,859	37,859	84,0	548 34,64	is	50,281	50,281		32,742	32,342	29,90	29,902		1,205	1,205	5,008	5,008		14,471	14,471	_
71600	Gain or loss on sale of capital assets Housing Assistance Payment						_					_			-		-			-					_		-					_
72000-020	Administrative Fee								247	747												1.00	1.447									_
70000	Total Possesse						16,723 226,112		- 250,812	250,812			1,034,113			9 282,927		1,136,312	-		547,666	- 526,33	467,000			33,638 833,848					1,113,311	143,268
91100	Administrative solution	\$4,901 5,396	\$4,901		115,107		10,621	10,621	24,152	24,152 8,177		53,797 5,085	53,797	55,6 5,7	561 55,66 192 5.79		61,887	61,887		10,678	10,678	19,03			4,282	4,292 424	20,628			64,539	64,539	=
91200	Additionation suscess Additionation Measurement For Measurement For Advertising and Medicine Employee Design of the Computation Employee Design of the Computation Advertising and Medicine	353.521	5,396 135,264	248.557	5,848 145,127	5,848 145.127	13,180	13,150	9 8,177 9 25,362	8,177 25.362		5,665	5,085 125,877	5,7 269,4 18,4	792 5,79 122 144.42	2 125.000	96,582	96,582				9,11 48,61	9,115 48,610		424	424	1,215 25,892	1,215		4,294 230,321	4,294	125.000
91310	Book-Kooping Fee	383,821 17,290 1,327 34,914	135,264 17,280 1,327		145,127 18,540 172	18,540	28,180 3,600			3,240		125,977 16,090	125,877 16,090	18,4			12,337	12,337		42,270 5,400	42,270 5,499	0,41	1,117				3,347	25,892 3,307		13,455	105,321 13,455	_
91500	Employee benefit contributions - administrative	34,914	34,914		53,464	53,464	4,036	4,031	20,056	20,036		20,250 14,962	20,250 14,962	11,6	162 11,66 192 15,64	2	20,055	20,055		1,726	1,726	2,54					2,211	2,211		22,521	22,521	=
91600 91700	Office Expenses Local Expense	14,423	19.567		16,333		3,846 9,532	3,846 9,532	7,264	7,264 2,713		14,992	14,962	13,0	942 15,64 132 13	2	19,121	19,121		9(223 1,696	8,223 1,696	8,15 1,96	8,157 1,960		60,684	60,684	4,138 3,799	4,138 3,759		23,689 5,668	23,689 5,668	-
91500	Titred Allocated Overhead	1,951	1,951		1,021		772	77;	2,624	2,024		2,721	2,721	3,5	117 3,51	7	505	505		158	158	2,03	2,032		116	116	1,373	1,373		1,916	1,916	=
91900	Other Total Operation-Administrative	228,420	229,420 543,445		16,633	16,633 389,834	6,026	6,031	4,670	4,670 97,578		15,810	15,810 254,582	45,1	30 45,13	125,000	14,462 259,224	14,462 259,224		9,315 81,161	9,315 81,161	7,28	7,285		1,070	1,070	4,349	4,303 66,826		13,631	13,631 255,682	
	Total Operation-Administrative Asset Management Fee		23,040			24,540	- 79,790	73,73		4.320			21.600		108 383,49 100 24.60		16,560			7.200	7,200		\$250		1,500			4.440		15.000		125,000
		9,550			24,940	24,540		_	4,20	4,120	_	21,500	21,600	24,5	24,60	10	16,560	10,369	\rightarrow	7,200	7,290	3,23	3,250	_			4,440	4,440	_	15,000	13,000	=
92200	Tomat services - salation Relocation Costs Employee baseful contributions - tenant services	1,574	9,530																						1,140	1,140					-	_
		738 2,865	2,865		340		760	760	128			2,700	2,700		187 3,18		560	560	_	560	560	1,05	1,057		455	455	-			2,302	2,392	-
92500	Total Tenant Services		13,153		340		- 760						2,700		197 3,18		560	560	-	560	560		1,857		1,595		-		-		2,392	
93100	Water	75,847 173,317	75,847 173,317		35,087 129,595	35,067	3,382 8,392 6,958	3,382		4,784 4,104		15,169	15,169 119,271	17,3	131 17,33 124 132,62		44,829 76 504	44,529 26,934		2,596 33,174	2,795 33,174	8,76 4,29			2,625 4,485	2,625 4,485	15,998 41,831	15,998 41,831		94,475 95,796	84,475 95,796	-
93300	Electricity Gas	55,542	85,842		94,492	94,492	6,958	6,951	1,852	1,852		32,233	32,233	62,5	62,54	17	104,531	104,531		41,580	41,390	53	558		5,005	5,065	36,588	36,588		55,812	85,812	=
91400 91500	Labor	72.728	27 174				10.410	10.40	11.79	11.750			11420		92 28.59					71.701	21.201	1976			122	1717	47.118	47.135			135899	_
93600 93700	Senur Employee benefit contributions - utilities	72,328	72,328		63,553	61,353	10,410	10,410	11,759	11,759		13,420	13,420	29,5	992 28,59	2	139,001	159,001	_	78,201	73,201	19,28	19,285		1,737	1,00	42,135	42,135		135,019	135,019	
93750	Employee benefit contributions - utilities HAP Portability-in	_		_				+								+ = -				-		-	+				- :					—
93000	Other stillries expense Total Edition		497,334			322,727	- 29,142			22,499			180,993		94 241,69		384,953	384,953		150,151	150,151		32,966	-	13,852			136,552		481,162		
94100	Ordinary maintenance and operations - labor	169,162 75,687	169,162 75,687	=	92,972 70,161		8,402 7,183	8,400 7,180	21,353	21,333		64,059 61,070	64,059	71,7	71,79 130 76.53	8	89,541 50,464	89,541 50,464	-	15,240	15,240	38,48 33,00			12,174	17,174	23,410 20,144	23,410 20,144		78,620 92,185	78,620 92,185	=
94700-010	Ordinary maintenance and operations - materials and other Ord Maint and On Contracts - Garbase and Trach Removal Contracts	43,006			15,667		1,685					11,864	11,864		100 5,50		26,528	26,528		6,612	6,612	5,00			2,191	2,191	4,356	4,356		17,665	13,665	_
							_							2,2	2,23	9				13,030	13,690	+	+				-					-
94300-040	Ond Maint and On Contracts - Store Removal Contracts Ond Maint and On Contracts - Elevator Maintenance Contracts				20,990	20,990	3,698	3,691				14,090	14,050	10,0	539 10,63	19	-			5,303	5,303				-		-			7,154	7,354	=
	Ord Major and On Contracts - Landscare & Grounds Contracts Ord Major and On Contracts - Unit Turnacound Contracts	21,569	21,869		3,875	5,975	1,650	1,651	495	495		45,836	45,836	393 1.3	173 39,57 150 1.35		9,577	9,577		4,191	4,191	15,00	15,008		- :		6,013	6,013		45,559	45,559	=
94300-070	Ond Major and On Contracts - Electrical Contracts Ond Major and On Contracts - Plumbing Contracts	-					_	+	673	673		-		1,3			-				-+	+	_			_	- 1				_	-
94300-090	Ord Maint and Op Contracts - Externsination Contracts	5,880 216,222			7,545	7,545	963	96				1,916	1,916	341	66 96 61 243.36		λ175 341 121	3,173 341 121		5,186	5,186	90			31	31	450 66.035	450		4,478	4,478	=
94300-110	Ond Maint and On Contracts - Janisovial Contracts Ond Maint and On Contracts - Routine Maintenance Contracts	25,666	25,666		8,114		13,777		2,494	2,494		9,078	9,078	20,6	166 20.66	6	19,938	19,998		12,756	12,756	1,06	1,068		128	128	1,329	1,329		20,549	20,549	=
94300-120	Cod Major and Co Contracts - Misc Contracts Tatal Codingry, Majortenance and Contracts Contracts	37,144 346,797	37,144 346,797		46,558 258,042	46,558 258,842	5,183 - 59,866	5,150 59,864	1,499 - 82,342	1,489 82,242 1,705		11,054 241,355	201,355	- 348,6	345,62 345,62	6 -	67,504 376,345	67,904 379,345	-	7,680 92,369	7,690 92,399	- 121,66	2,065 121,661	-	1,812 7,787	1,812 7,787 -	5,495 56,671	8,498 86,671 8,396		23,909 298,298	23,999 298,298	_
94500 94000	Employee benefit contribution - ordinary maintenance	66,529 658 175	66,529 658,175		42,683 463,858	42,683 463,858	3,193	78,64	1,705	131,285		11,064 241,355 19,390 346,374	19,890 346,374	27,2	21,00 326 348,62 348 27,24 199 524,19	is in	25,505 538,858	25,505 538,858		8,291 134,956	5,291 134,956	10,92	10,925 264,692		5,469 36,592	5,469 38,562 -	3,796 138,621	5,396 138,621		42,164 583,267	23,909 298,298 42,064 583,367	-7
	Protective services - labor	2,00,173	200,010	=			10,000	14,00	130,43	121,183						+ +		ANA, ANA	\rightarrow			201,00		_					_	- Company		=
												-	-			-	-			-							-					_
95300	Protective services - other Employee benefit contributions - persective services											- 1	-		-		- 1													- 1		_
95000	Total Protective Services							1 -	1 -1 -					- 1	-1 -	-1 -		-		- 1	1	-1 -	1 7	- 7	- 1		-	- 7			-1	

Public Housing Income Statement		101	101		107	102		105	183		201	201	i F	202	707	ſ	203	205	301	301	102	392	I 6	303	201		704	304	1	385	105	E	401	401
Line Item	Total AMP 101						Total AMB 101	Operating	Capital Fund	Total AMP 201	Operating	Capital Fund	Total AMP 202	Operating Fund Program		Total AMP 203			Total AMP 301 Operating Fu Program	nd Capital Fund Frogram Total AMP	Operating Fu	d Capital Fund Program	Total AMP 303	Operating Fund Program	Capital Fund	Total AMP 3M	Operating Fund Program	Capital Fund	Total AMP 305		Capital Fund	Total AMP 401	Operating Fund Program	Capital Fund
No. Description 96110 Process Insurance 96120 Limite Insurance	30,363	20,363 4,951	Program	37,034	Fund Program 37,034	Program	12,332	Fund Program 12,332	Program	24,675	24,675 7,665	Program	12,918	Fund Program 12,918	Program	16,968	Fund Program 16,968	Program	25,886 Program 25,886 25,8	Program 3	Program 54 3,95 45 1.34	Program	35,472	Fund Program 35,472	Program	1,746	Fund Program 1,746	Program	10,503	Fund Program 10,803 984	Program	26,658	Fund Program 26,658	Program
	4351 4347			8,615 4,476	8,615 4,476		1,047	1,047		7,665			4,028 3,336	4,028		4,594 3,768	3.768		7,071 7,0 3,655 3,6	71 1,	72 97	2	3,614 1,530	1,614		165	165		964 1,650			3,660 4,197	26,658 3,660 4,197	
96140 All other insurance 96100 Total insurance Promisers	2,768 42,429	2,768 42,429		5,196 58,321	5,196 58,321		298 14,145	295 14,145		502 33,853	502 33,653	_	971 21,493	971 21,493		575 26,266	575 26,295		7,636 7,6 44,448 44,4	16	74 S7 45 7,14	5 -	456 41,072	456 41,872		1,529	25 1,939		26,288 39,125	26,288 39,125	_	35,933	1,418 35,933	
96200 Other senseral expenses	7,074	7,074					- 1000	-		3,523			732	732		756			8,750 8,7	50	*					15			-			-		
96210 Commensated absonces 96300 Payments in lieu of taxes	4,715 3,809	4,715 3,999		1,003	1,003		26,490	26,490	-	5,285	5,285	-	46,566	46,506		52,652	52,652		1,950 1,9	50 S. 2	32 8,17 51 2,30	2	7,901	7,900		12,235	12,235			_	-	10,604	10,604	
96400 Bad debt - smart note	17,723	17,728		9,837	9,837		-			4,136	4,136		473	473		227	227		20,554 20,5	94	45 34	5	2,549	2,549		86	56		7,500	7,500		16,479	16,479	
96600 Bad delte other 96600 Soverner exoness 96000 Total Other General Expenses																					-											-		
96000 Total Other General Expenses	33,323			24,355	24,355		26,490	26,490		12,944	12,944		47,711	47,711		53,835	53,835		31,254 31,2	54 - 10,	28 10,52		10,450			12,336	12,336		7,340	7,500		27,663	27,683	
	994 12.786	12,786	994	7.7%	2 226			- 22		271 862	277 862		9.651	9.051		10,109	10 200		76	76 7	44 214		28,487 334,736	114 716	28,497				24	24		5 995	5,965	
96720 Interest on Nietos Parable (Short and Lone Torns) 96720 Amentination of Bond Issue Costs 96700 Interest expense and Amentination cost	13.780			7,2%	7,276		- 4	- 4		******	273,862		940	9,051		16,169			-		66 7,50		363,223		26.462							6.965	6.965	
96700 Interest expense and Americation cost 96000 Total Operation Expenses		1,733,685					228,9%	228,996	-		576,469			883,694				125,000	1,277,937 1,277,9		45 399,14		26,011	737,524		129,751	129,751		392,555	392,888		1,376,754		125,000
97000 Total Overrider Expenses 97000 Excess Revision Over Overrider Expenses 97100 Extracelluser majoranasco	\$\$4,475	(44,573)	929,848	(157,039)	(205,762)	45,723	(8,854)	(5,554)		(325,657)	(325,657)		228,171	150,509	77,662	302,3%	144,469	157,927	(141,625) (141,6	25) - 148,			(239,679)						(123,869)	(123,869)		(120,175)		
97100 Extraordinary maintenance 97200 Cassalty Iossa- Non-capitalized																97.29	33.633				-											10.000	10.000	
97300-010 Majortuan I & 5 year										-			-			22,911	22,077				-					-						10,000	10,000	
97300-020 Home-Ownership 97300-025 Litigation				-									-						-		-	_							-	1		-		
97369-050 Mace W 97369-055 Mace W 97369-040 Tonast Protection		1					_						- 1			-			- :				- 1						- :					
97300-040 Tenant Protection 97300-050 Psycholics In				- :																						- 1								
9710-050 Februard										_											-					-								
97300-070 All Other 97300 Hessier enistance payments	405,403	438.425																																
97400 Denociation concess 97500 Fraud losses	408,465	408,405		145,777	145,777		94,258	94,238		184,358	184,358	_	25,296	25,296		120,864	120,864		320,671 320,6	/1 399,	8.3 299,01	_	280,934	290,934				_	1,466	1,466	LΕT	463,621	463,621	_
97800 Decline units rent expense 90000 Tetal Expenses	2,391,641	2,142,999	249,551	1,427,528	1,427,528		323,254	323,254		761,627	761,627		985,500	968,990	_	1,454,577	1329377	125,600	1,598,608 1,598,6	18 - 796,	28 798,22		1,046,945	1,015,458	28,497	129,731	129,751	+=	394,296	394,2%		1,656,375	1,725,375	125,000
10000 Oncrating transfer in 10000 Oncrating transfer out	259,531	259,531														31,664			-	-1	-	- 1				[9.499						-		
10020 Operating Europic out 10030-010 Not For Profit	(259,551)	+ $ -$	(259,551)		-	$\vdash \exists$		 	\vdash		H -	+	-3	-7	-	(31,664)	-7	(31,664)		+ + + -	-	_	$-\pi$	-	- 1	(19,499)	—	(19,489)	-	+	⊢ ∓	-	$ \tau$	
10030-010 Not For Profit 10030-020 Partnership																					-											-		
10030-030 Joint Venny 10030-040 Tax Codit													- 2								-								- 1					
10030-059 Ober 10030 Operating transfers from / to primary government																													-					
16040 Oncentine transfers from 7 to commonent unit 16070 Extraordinary items, not quin-fons 10080 Special items, not quin-fons		_		-	-			-	-			-									-	_								_	-			
10060 Special terrs, ner gain boss 10091 Inter AMP Excess Cash Transfer In	- :			730,000	750.600					14.000	\$4,000								77,000 27.0	w						20.000	70,000		120,600	120,000		155.000	155.000	
10092 Inter AMP Excess Cash Transfer Out	(607,300)	(607,300)			-								(155,000)	(188,000)						(320)	00) (720,51	2)	-			-	10,000		-					
16092 Inter AMP Excess Cash Transfer Out 16093 Transfers from Program to AMP 16094 Transfers from AMP to Program	(697,300)		(259,551)	238,600	239,000					54,000	54,000		(155,000)	(188,000)		-	31,664		77,000 77,0							79,000	89,489	(19,489)	-	120,000		155,000	188,000	
10100 Total other financiae sources (ases) 10000 Excess (Deficiency) of Revenue Orar (Under) Expenses		(547,749)			(121,539)		(103,142)	(163,142)	-		(426,215)			(62,787)	77,662	158,859	32,996	(31,664)	(385,2%) (385,2	99 - (320,	(320,5) (571,8)	2) -	(528,613)	(551,458)	39,545	897,135						(485,796)		18.268
11620 Required Annual Dubt Principal Payments	1,588	1 -1	1,588													-	-				-	- 1	20,845		30,545	-					I -I	-1	-1	
11039 Beginning equity	4,539,751	4,366,959	172,792	2,036,549	1,842,922	193,627	1,414,862	1,414,862	-	690,357	690,357		951,535	892,252	59,283	2,449,999	1,761,299	683,706	(1,942,822) (1,944,4	99) 1,667 5,886,	96 5,862,73	23,761	335,636	767,469	(431,833)	11,735	11,735		45,799	45,799		6,767,038	6,327,500	429,538
11040-010 Equity Transfers -																																		
11040-020 Equity Transfers																			-				- 1											
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1995 1995	1399	2,597		1366	230		177	477					235	3.56		2,437	3,457						3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	155								139		
1,000.000 1,000.0000 1,00	2,500	2,200		2,551	2,311 2,316		277	417			452		3378	2,1%		2,400	2,133						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1						441		172	1774	
1895 1895	1389	7 200 7 100 1 100		1342	3.311 2.205		477	417 174.05			452		3116	3.12 2.25 2.25 2.25		2.475	2.131						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	13 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		444	4.10			141		174	1771	
1995 1995	1309 1319 1319 1319 1319 1319 1319 1319	1,000		7 2 257 7 2 257 7 258 7 258 8 7 7 3	2.531 2.536 2.536		207 207 658 171.38	477 437 437 438 438 438 438 438 438 438 438 438 438			452		3112	2.132 2.007 3.007	77.662	3.432 3.406 193,200	2.122 2.435 3.450 140,500	126, 261						33 52 52 62 42 40 60		4440	4,142	314,379		111		1,74	1771	18,348
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1895-19 1895	13/65 2.139 2.139 170,007	3250	667.000	1,152 1,152 1,152 1,153 1,154	23.155		477 477 477 478 478 478 478 478 478 478	477 488 488 172,496			452		3126 3127 3127 77.443	3.1.2.3	77,663	3.23% 3.23% 145.240 155.240	2,449 2,460 144,500	03.50					1	123 123 123 123 124 124 125		4.440	4,142	\$11,239		144		1172	1751 1752 1754	16.361
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Second	Public Housing Income Statement	i	402	492	403	483		591		502	502		503	503	504	594		691	601		602		701	701	702	702	ĺ	703 703		704 784
Secondary Seco	Line Item Description	Total AMP 492	Operating Fund	Capital Fund	Total AMP 403 Opera	ting Capital Fu	Total AMP 501	Operating	Capital Fund Total AMP 502	Operating	Capital Fund	Total AMP 503	Operating	Capital Fund Total AMP 504	Operating Fund	d Capital Fund	cal AMP 691	Operating	Capital Fund Total AMP 60	Operating	Capital Fund	Total AMP 701	Operating	Capital Fund Total AMP 763	Operating Fund	d Capital Fund To	ral AMP 703	Operating Fund Capital For	Total AMP 704	Operating Fund Capital Fund
Second S	70300 Net tenant nortal revenue		Program	Program	414,339 41					172.719	Program	178,556		166,524	166,524	Program			718.950		Program			561.89	4 561.884	Program	258.055		275.705	275.765 Program
Marie Mari	70400 Tenant sevence - other	-			320 414.659 41	720 4 659	250	250	120	120		240	240	120	120		20,589	20,589	3,900	5,910 177,560		119.415	179.475	2,87	6 2,876		450 754 515	450	240	240
Column								1.910	1.490	113,000			1.000.00		1100011		110000		- 10.50		_							A. A		
Second Column	70600-020 Oneoing administrative feet earned																													
Company													_							+	_				+					
Second S	70600-050 Total preliminary feet carned																													
Second S	70600-050 Entrot carted in advances 70600-070 Admin for calculation description																			_	-									
Column		490,090	222,852	267,238	559,000 35	2,288 206,71	12 237,557	237,557	252,522	252,822		220,894	220,994	183,134	183,134											45,909			47 116,215	116,215
1																	232,992		232,892 410,566		410,560	35,000		35,000 142,53	5	142,535	10,259	10,2		
1	70710 Management Fee																													
	70720 Asset Management Fee 70730 Book-Keeping Fee																			_	-									
	70740 Front Line Service Fee																													
Second																														
Second	70900 Other government grants	-			-		-			1		-1		-		T T	-			1	1	- 1			- [T T			T -	
Market M													=								-									
Second Content	71190 Investment income - uncertained	1,553	1,553		612	612	605	605	1,252	1,252		1,324	1,324	644	644		783	783	1,116	1,116		363	363	1,97.	3 1,373		501	501	745	745
The content of the	71200 Mortuses interest income 71300 Proceeds from American of seasts held for role	-			-		-				-		_			+	- 1			+	+				-	 	-		-	
Second	71310 Cost of sale of souts																								-					
March Marc																									+					
A		1300	1.300		4.001		2000	26.000	223.00	222.162		107.000	184 608	20.00	20.001		22.122	22.122	20.21	10.333		12002	22.662	11734			10.216	10.318	100.144	101.04
Market	71600 Stitler revenue 71600 Gain or loss on sale of capital assets	1,200	1,200		6,491	9,771	/e,901	/6,800	232,157	232,157		195,305	186,505	20,881	26,881		32,172	A2,172	10,23	10,237		A2,052	x2,652	117,24	117,243		19,118	19,718	101,164	+01,104
Market	72000-010 Housing Assistance Payment																													
Martin M	72000 Investment income - restricted						2,765	2,765	199	189												630	630		-		-		_	
Martin 15.5	70000 Total Reserve	492,843	225,695	267,238																	616,561									
Martin 15.5	91100 Administrative salaries	961	961	_					21,437	21,437			21,437	21,434	21,434		91,633	90,633	20,794	20,796		24,152	24,152	55,90	1 55,901					25,897 9.227
Column C		259,495		259,495	254,275 11	9,765 134,51	00 42,270	42,270	42,230	42,270		42,270	42,270	36,634	36,634		136,435	136,435	133,855	133,855		32,407	32,497	138,54	4 138,544			66,341	47,848	47,548
Column						5,300	5,400	5,400				5,400	5,400	4,680	4,680	+	17,490	17,430	17,100	17,100	_	4,144	4,144		6 56		8,475 362		6,112	
Marchanness 1,10 1,0 1	91500 Employee benefit contributions - administrative	155	155		23,606 2	3,606	25,196	25,196	2,695	2,695		2,485	2,485	2,275	2,275			43,590	5,595	5,595		3,514	3,514	27,77	6 27,776			22,548	3,495	3,498
Marchanness 1,10 1,0 1	91600 Office Expenses 91700 Local Expense	5,910	5,910		693	695	7,828	1,323	0,499	6,499		6,224 297	6,224 287	0,497	6,497	+			6,53	6,534	_		3,843	10,47	9 10,479	-		2,490	4,812	4,312
The column The	91800 Toxal				1,328	1,328	54	54	50	50		50	50	50	50		1,967	1,967	1,077	1,077		671	671	64	7 647		150	150	258	258
Second Control 1	91900 Other	5,600	5,600		87,082 5	7,642	6,971	6,071	10,157	10,157		10,160	10,169	9,983	9,965		40,463	40,463	207,651	207,059		4,623	4,623	18,27	9 18,279		8,271	8,271	8,216	5,216
Conference Con		272,121	12,626	29,495																										
Second Column Second Colum	92000 Asset Management Fee				20,400 2	0,400	7,200	7,200	7,200	7,200		7,290	7,200	6,240	6,240		23,280	23,290	22,800	22,900		5,520	5,520	23,76	0 23,760		11,400	11,400	5,160	8,160
Second Column Second Colum	92100 Tenant services - salaries 92200 Relocation Costs	2609	2.609			_															-	- :			-				- :	
Second Column Second Colum	92300 Employee benefit contributions - tenant services																	-												
The part		2,609	2,699	-		6,791	- 25,358	25,358 25,358	- 25,265	25,205		25,265	25,205	- 25,595	25,595	-		-	- 2,731	2,731		- :	-	- 5,47	5 5,475	-	540 540	540	- 24,031	24,831 -
1	93100 Water	511	511		25.435 2	5,435	22,479	22,479				9,588	9.588						43.45	49.495		7,978	7,978	37.69	9 37,699		14,004	14,004	6,897	6,997
The column	93390 Electricity 93390 Gar	8,143 2,113	8,143 2,113		86,616 S	5,635	52,725 [4.499	52,725 14,499	54,262 17,382	54,262 17,382		48,351 17,383	48,351	53,177 17,382	53,177 17,382		97,284	97,184	96,753 99,65	98,752 89,057	+	41,697 9,383	41,697 8.385	139,63	0 139,630		40,153 42,046	40,153 42,046	61,096	61,086 4.416
1.00 1.00			4,115					1,100		11,000		-	1,000		1.512					-		-	4,000							
1.00 1.00	93500 Labor 93600 Savar	270	270		31,507	1,507	26,396	26,786	32,659	32,683	+	9,436	9,426	7,131	7,131	_	75,421	75,421	50,781	50,389	+	6,506	6,506	61,05	61,957	_	13,129	13,129	6,591	6,591
Marie Confession	93700 Employee benefit contributions - utilities				-												-					_			-					=
Marie Confession	93800 Other stillers expense	:																		_									:	
Second control of the control of t	92000 Tatal Difficus	11,637	11,657									\$4,745															109,332			
Second Control Contr	94100 Ondersor maintenance and operations - labor	- 6	94	$\vdash =$	82,861 S	2,861	21,920	21 970	16,553	16,553	-	16,553						147,301	164,731	104,758	+	36,897	36,997	89,18 111.76	7 89,187		169,791 77,015	27.645	22,420	22,420
Author of Communication Co	94300-010 Ond Maint and On Contracts - Gathago and Trash Romoval Contracts		- 70		9,109	9,109	9,441	9,441	4,587	4,587		7,721	7,721	9,441	9,441		44,759	44,759	3,433	8,435		3,884	3,884	12,44	0 12,440		3,991	3,991	3,831	3,831
Additional Column Parameters 100 101 110	94700-020 Ond Maint and On Contracts - Heating & Cooling Contracts							_		H =	+		_=		-	+ -		-		+ =	-				-	-	254	254	190	190
Author of Control 1,000	94700-040 Ond Major and On Contracts - Elevator Majoranance Contracts	1,973	1,973		11,957	1,957	6,127	6,127				5,729	5,729						6,941	6,948			6,995	5,890			6,062	6,062	5,764	
Section of the content of the cont		-			19,134	9,134	3,034	3,034	5340	5,340	+	2,361	2,261	4214	4,214	_	9,875	9,875	31,27	31,279	+	10,673	10,673	20,60			10,894	10,994	3,437	3,437
1	94700-070 Ond Major and On Contracts - Electrical Contracts	-							-			-										-		54	0 540		60.061	40.043		
1800 1800	94300-090 Ond Maior and Op Contracts - Examination Contracts	:			1,376	1,376		630				1,230	1,210	5,925	5,925		10,997	10,997	11,139	11,159		600	690				960	960	4,648	4,645
SEED RECORD CONTROL OF	94300-100 Ond Maint and On Contracts - Janitorial Contracts		_		86,858 S	6,858 9.766	70,170 4 999	70,170	40,596	40,896	-	54,636	54,636	37,995 4 9 1 9	37,995	-			115,790	115,792	+	28,191	28,191			_	63,571	63,571	32,993	22,993
	94200-120 Ond Major and On Contracts - Misc Contracts	5,751	8,781		8,857		3,055	3,068	1,906	1,908		\$60	360	1,784	1,784		65,352	68,352	39,324	20,324		3,458	3,458	22,31	7 22,317		12,024	12,024	3,416	3,416
		10,754	10,754		147,657 14 35.288 3	7,857 5.288	- 97,388 42,315	97,388 42,315	- 66,881	1,507		77,689 1.564	77,899	- 73,626 27,948	73,626 21,945		342,489	342,680	- 285,468 35,526	265,468		59,296 21,142	59,296 21,142	- 241,77	5 241,775 7 34,647			171,992 37,166	- 56,728 - 2,534	56,728 - 2,834 -
	94000 Total Maintenance	10,550	10,850		298,681 25	5,651	- 225,295	225,265	- 183,345	103,345		114,344	114,344	- 176,645	176,645	-	694,994	694,994	- 439,545	410,945		143,179	143,179	- 499,37	4 499,374			339,864	- 167,995	167,995 -
	95180 Protective services - labor				-		-					-						-												
		-								-	+				-	_	- :			+	+	-			-	_	- :		+	-
2009 1000000 1000000 1000000 100000 100000 100000	95500 Employee benefit contributions - protective services	-					-					-					-					-			-					
988 Tai Principi Smices	votto Latal Pratector Services				-		-1 -1		-1 -											·	<u> </u>				- 1				.,	

	Public Housing Income Statement	402 402		403	493	501 501	1	502 502	503 503	504 50		691 691		602 602	701	791		792 792		783 783	704	4 794
Line Item No.		Operating Fund Capital Fund Program Program	Total AMP 403	Operating	Capital Fund Total AMP 501	Operating Capital Func Fund Program Program	Total AMP 502	Operating Capital Fund Fund Program Program		Total AMP 504 Operating Fund Capita	Fund Total AMP 6	Operating Capital Fun Fund Program Program	Total AMP 602		Total AMP 701 Operating	Capital Fund Program	Total AMP 707	perating Fund Capital Fun Program Program	Total AMP 703	Operation Fund Capital Fund	Total AMP 704 Operation	ng Fund Capital Fund ram Program
Na. 96110	Property Insurance 4,950	Program Program 4,950	15,726	15,726 3,906	25,523 25,523	25,523 9,025	27,571	27,571 12,960	23,812 23	23,008 21,908 19,539 19,539 19,416 1,416	53,9	Fund Program Program 77 53,997 15 5,045 11 3,421	23,886	23,836 4,372 4,245	7,021 7,021	Program	26,115 4,567	26,115 4,567	9,258	Program Program 9,253 2,124		
96120 96130	Process Insurance 4,950 Linklet Insurance 4,950 Weakharit Communication All other Insurance Total Insurance Processing 4,550		4,224	4,224			1,329	1,329	7,656 7,656 1,578 1,578	19,539 19,539 1,416 1,416	5,0 5,4	5 5,045 11 5,421	4,372 4,245	4,372 4,248	2,223 2,223 1,062 1,662		4,335	4,567 4,335	2,134 1,337	2,124 1,137	1,680	1,650
96100	All other insurance Total insurance Promisms 4,550	4,150 -	1,418 25,174				497 42,357	42,357	495 495 33,544 33,544 -	497 497 45,368 45,368	- 66,6	15 2,195 38 66,658	- 33,921	1,418 33,921 -	10,862 10,862		1,324 36,341	36,341	- 13,344		23,250	23,250 -
96200	Other assumed Assumed Consequent Assumed Consequent Assumed Assumed Consequent Assumed		1,191 2,482 22,553	2,482 22,553	6,911	6,911	6,397	6,387	6,101 6,101	3,422 3,422 1,344 1,344 6,993 6,997	78,5	3 78,543 3 1,913 8 10,518	702 16,621 5,046	702 16,621	542 542 3,384 3,384 6,485 6,485		23,854 22,822	2.441	1,697 4,250 12,655	1,097 4,250	827	\$27
96300	Payments in lieu of taxes - Payments in lieu of taxes - Saft Acht, somet mets 6.519	6.519	22,553 2,041	22,333	5,124	5,124 762	2,720	2,320	7,474 7,474 425 425	6,893 6,893	10,3	8 10,518 2 17,372	5,046 7,114	5,046 7,114	6,485 6,485 1,158 1,158		25,854 22,822	25,854	14,638	14,658	16,168	16,168
96500	Bad debt - montanes		- 1										- 1									
96800	Severance comme Total Other General Expenses 4,529	6,519 -	28,267	28,267	- 12,737	12,737	5,797	8,707	14,000 14,000	11,659 11,659	. 105 3	105,346	- 29,483	29,483 -	13,769 13,769		62,790	62,790	- 30,632	39,832 -	15,569	18,869 -
96710	Interest of Mercane (or Bondo Parable Interest of Netrane (or Bondo Parable Interest on Ness Parable (Short and Lone Term) 11,733		-				100,640			127,962 127,962	13,0					32,324			9,475			
		11,555	5,516	5316				100,640 -	136,36 136,266	127,962 127,962	- 22,8			9,334	56,423 56,423 58,747 56,423		12,884	11,293			- 4	42
96900	Total Operation Expenses 339.839	69,324 259,495								569,917 569,917		6 1,620,902 13,06			98,(4) 56,423 413,639 381,315					9,649 9,475 674,288 9,475		42 - 166.253 -
97000	Excess Revenue Over Operation Expenses 173,024		(75,247)	(147,445)	72,242 (125,416	(125,416)		142,674	75,628 75,628 -	(198,614) (198,614)		4 (264,395) 307,20		(170,817) 616,561		32,915	372,598	182,645 189,80				27,819
97100 97200	Excess Revinue Over Operating Excesses 173,004 Formerfuner sesimination Contracting Cont		- :						5,000 5,000		10,0	10,000			- :		10,000	10,000	- :		2,756	2,750
97700-010	Mainteam I & Swar Home-Ownershin		- :						-			1	- :				- 1		- :		- :	
97300-025 97300-030	Rose Overship Litigation Here IV		- :										- 1		- :							
							-				_				- :		-		-			
97700-050 97700-060	Tonat Protection - Perability is Enhanced -														- :							
97389	Haming pointness payments											-			:							
97400 97500	Detectation conststs Fitted losses -	205,862	79,496	78,496	192,878	192,878	393,196	203,196	252,101 252,101	316,071 316,071	595,4	2 565,422	212,674	212,674	225,663 225,663		736,997	736,897	19,184	19,184	382,188 3	92,168
97900 90000	Describe and the contraction Total Expenses 525,681	266,186 259,495	1,134,495	999,985	134,510 809,479	889,479 -	719,781	719,781 -	769,683 769,683 -	885,988 885,988	- 2,149,2	B 2,136,224 13,66	4 1,422,326	1,422,320 -	639,362 686,978	32,324	1,959,345	1,948,754 1,51	1 762,659	693,384 9,475	751,191 2	51,191
10000	Oseratine transfer in 2,343	7,743	72,202	72,262	(7) 367			-			743	7 74,317	206,001	206,001	-		47,328	47,328	62,272	62,272		-
10030-010	Observation transfer out (2,742) Not For Fronts Parametrisp Parametrisp	(7,749)	(72,202)		1/2,2021		-			- :	- (74,3	(74,31	(206,001)	(206,001)			(47,428)	(47,3)	(62,272)	(62,272)		
							-					1	-						-			
10070-040	Tax Cods Other		- :						-				1 1				- 1		1			
10090	Charating transfers from 1 to evinnery government Charating transfers from 1 to commonent unit		-										- 1				- 1	-				
10070 10060	Extraordinary items, net sain/loss Special items, net gain/loss		-				-		-			-							-			
10091	Inter AMP Excess Cash Transfer In. Inter AMP Excess Cash Transfer Out. (348,200	(368,200)	114,200	114,200			(25,000)	(38,000)	-	\$1,000 \$1,000	209,0	- 209,000	1 1				- 1		1			
10097	Honestee Statistic Vanis 12 Generator uni	(369,457) (7,743)	-				(28,800)			53,000 \$3,000		9 283,317 (74,31							-			
10100	Total other financiae sources (aues) (348,200 Excess (Deficience) of Revenue Over (Under) Expenses (401,038		(39,533)	(29,533)	(72,292) - (318,294	(318,294)	(38,800)		(192,081) (192,081)	\$3,000 \$3,000 (431,685) (431,685)		9 283,317 (74,31 (8) (496,500) 232,89	2 233,878			32,918	(374,389)	47,328 (47,32 (516,924) 142,52	5 15,684	62,272 (62,272) 5,425 10,259	(257,119) (2	157,119)
11020																						
				-					-	-	20,8	0 - 26,87		*	15,000	35,000	2,542	- 23	2 10,259	- 10,259		
11090	Bosinning country 1,329,219	3,303,850 25,369	1,580,875	1,580,875	3,217,645	3,217,646	4,000,025	4,010,025	3,560,258 3,560,258	6,244,669 6,244,669	4,103,1	9 - 20,67 11 3,960,508 142,64	3 1,822,745	1,771,131 51,614	15,000 - 4,215,031 4,524,012	(208,991)	2,542 8,913,479	8,505,825 407,63	2 50,259 4 381,784	- 10,259 374,477 7,307	7,709,972 2,7	109,972
11090	Bosinning country 1,329,219	3,303,550 25,369	1,580,875	1,580,875	3,217,645	3,217,645	4,000,025	4,010,025 -	3,560,258 3,560,258	634669 634669	4,003,2	10 - 20,87 11 3,960,508 142,64	0 1,922,745	1,771,131 51,614	35,000 4,215,031 4,524,012	(200,981)	2,542 8,913,479	, 2,5 8,505,825 407,62	2 19,259 4 381,784	- 10,259 374,477 7,507	7,709,972 7,7	709,972
11090	Bosinning country 1,329,219	3,203,850 25,369	1,580,875	1,580,075	3,217,645	1,217,645	4,600,625	4,010,025	3,560,258 3,560,258	6,244,669 6,244,669	4,003,2	9 - 29,87 11 3,960,508 142,64	5 1,822,745	1,771,131 51,614	15,000 - 4,215,031 4,524,012	(205,951)	2,542 8,913,479	1,505,825 407,62	2 50,259	7,207	7,709,972 7,7	100,072
11040-010 11040-020 11040-030 11040-040 11040-050	Romains come 1335 270 Louis Transfers 1335	3,303,850 25,360	1,580,875	1,580,875	3,217,645	3,217,645	4,909,925	4,010,025	3,560,258 3,560,258	6,244,669 6,244,669	4,003,2	9 - 29,97 11 3,960,508 14C,64	0 1,822,745	1,771,131 51,614	35,000 - 4,215,031 4,524,012	(208,981)	2,542 8,913,479	1,505,825 407,62	2 19,259	- 10,259 374,477 7,507	7,709,972 2,7	700,972
11090 11040-010 11040-020 11040-040 11040-050 11040-050 11040-050	Bestimbur assist	3,303,500 25,369	1,580,875	1,580,875	3,217,645	3,217,645	4,000,025	4,010,025	3.560.258 3.560.258	6.244.669 6.244.669	4,005,1	0 - 20,3° 11 3,960,508 142,64 	5 1,522,745	1,771,131 51,614	35,000 - 4,524,912 - 4,524,912	35,000 (308,981)	2,502 8,913,479	- 2,545 8,505,825 407,62	2 10,259	- 10,259 374,477 7,307	7,709,972 2,7	999,972
11000 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020	Agenton control 1.292.571 Data: Tanafaria Santa: Tanafaria Sant	3,303,500 25,569	1,580,875	1,580,875	3,217,645	175,000	4,000,025	4,010,025	3,560,256 3,560,256	6.244.669	20,8 4,003,1	9 - 29,37 11 3,960,508 142,64 	3 1,52,745	1,771,131 51,614	35,000 4,524,012 4,524,012	35,000	2,542 8,912,479	- 2.5 E,505,825 407,62	2 90,259	- 10,259 374,477 7,307	7,00,972 2,2	704,972
11000 11040-010 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020 11040-020	American control 1.000.07 State Tourism 1.	3,333,550 25,569	1,580,875	1,580,875	3,217,645 175,000	175,000	4,000,025	4,010,025	3,500,258 3,500,258	0,244,000 6,244,000	20,8	9 20,375 11 3,960,500 142,64	3 1,522,745	1,271,131 51,644	35,000 4,215,001 4,524,612	35,000	2,542	- 2.5 E,505,825 407,62	2 30,259	374,477 7,507	7,309,072 2,2	709,972
11000 11040-010 11040-020	Retining and 1253-277 See Transport Control of Control	1,003,850 25,569	1,580,875	1,590,875	3,217,645	175,000	4,000,025	4,010,025	3,60,70 3,60,203	6.244.669	20,8	9 25,375 142,64	3 1,522,745	1,771,131 51,614	35,000 4,524,612	35,000	2.542 8,913,479		2 90,259	274,077 2,207	3,306,972 3.2	972
1100-010 1100-020 110	The control of the co	3.333.60 25.500	1,50,375	1,590,875	3,217,645	175,000	4,000.025	4,010,025	100.201 100.201 1	6,324,609 8,334,609	50,5 4,002,1	9 - 26,37 2 4 1 3,000,500 1 1 2,644 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1	90 - 1 3	1,771,121 53,614	35,000 4.215,001 4.524,012	35,000	2,542	2.55.2.25 467.6.6	2 90,259	774.477 7.207	7,300,972 7,37	999.972
11000 11040-010	Amount and	3,303,500 23,500	1,50,875	1,590,373	3,217,645	175,000	4,000.05	4,010.025	100.291 100.291	\$344.000 \$344.000	53.8 4,003.2	0 - 20,37 1 3,060,000 152,64 	9 - 1	1,771,121 51,614	25,000 4,234,002 4,234,002 4,234,002 4,234,002 4,234,002 4,0	35,000	2,542 8,613,479	2.505.235 487.625	2 00.259 00.250 0	716,277 7.307	7,300,972 7,3	700,072
11000 11040000	Amenicania (1905) Amenicania (1	3,301,000	1,50,875	1.580,875	3,217,645	175,000	4,000,025	4.810.025	100/201 100/201 1	\$344.605 \$344.605	53.8 4,003.2	90 - 20,37 1 3,060,000 142,64 	9 2 - 1 3 1822 745 4 - 1 4 - 1 5 - 1 7 - 1 7 - 1 8 - 1 8 - 1 9 - 1	1,771,131 51,014	25,000 4.234,012 4.231,023 4.234,012	35,000	2,542 8,613,479	8,503,225 #87,603	2 00,259 00	794.07 7.00 204.07 7.00	7,300,072 2.2	200,072
11000 11040000	Amenicania (1905) Amenicania (1	3,00,00	1,86,875	1,590,075	3,217,645	175,000	4,000,025	4,010,025	100/20 1	\$34,00 \$34,00	23.E 4.993.E	0 - 3627 1 3 3005 98 14264 	9 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	1,771,131 51,614	4211,000 4.54,002	35,000	2,542 8,912,470 	- 2.5-C 252	2 00.259	16,299 7.001 374,071 7.002	7,500,972, 2,7	798.077
1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1100-000 1110-000 1110-000 1110-000	Amountain (1995) John Santon (1995) John San	3,003,000	1,500,875	1,590,875	3,217,645	175,000	4 800 025	4810.025	100/20 100/20 1	\$1100 \$1100	23.8 4,993.2	3 - 362.74	5 - 1 3 1,022,745 	17713B SIAM	31000 - 454402 4311001 454402	35,000 (208,001)	2,542 8,912,470 	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 00.259	75,477 7,307	1,0002 13	198 077
11000 11040-020 11040-020 11040-020 11040-020 11040-030	American (1997) De Transport	3,301.00	1,510,875	1598,375	3,217,645	175,000	4 800 825	430325		\$ 1	23.E 4,933.1	9 - 3337 1 300 000 115 pt	3	1771131 21484	32000 3 27100 432402	35.000 1208.9911	2,542 8,912,479 	2 35 45 45 45 45 45 45 45 45 45 45 45 45 45	2 00,259	754.77 7.307	10000 13	794 977
11002 11042-031	Amountain (1905) Amountain (1	3,35,35	1,580,875	1,590,375	3,217,645	175,000	4,000,000	40005		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	53.8 4.992.1	2 1800 W 165 ct	3 1822-145 3 1822-145 	120133 State	Hysion	35,000 (204,601)	2,142 8411,072 	2.5 (2.5 (2.5 (2.5 (2.5 (2.5 (2.5 (2.5 (3 30.359	1,020 12	70007 7	094.072
11002 11444-033 11444-033 11444-033 11444-033 11444-039	Amenina and Amenin	12000 2000	1380.077	1590,875	3,217,645	175,000	4 800 825	481627			4,191.1 4,191.1	2 1800 162 cm	3 1,022,745	1271.131 31.654	Home 1 224421	35,500 (20,500) (20,500 (20,500 (20,500 (20,500 (20,500 (20,500 (20,500 (20,50	2,56	1 100 ASS	2 03399	3567 180	700 97) 13	094 077
1009	Amenina and Amenin	3,000	1,500,073	1590,875	3,217,645	175,000	4,000,05	480627			20.8 i	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 (42) 743	120133	Mys8	25,500 (25,500)	2340 XRLAG	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 0329		30009 3	994 977
11992 11992	Communication (Control Control	3000	1,500,27	1,590,875	3,217,645	175,000	4800.25	481627			33.1	2 300 mm 105 cm 105 cm	3 10276	129,131 State	Mose	25.500 (235.601)	2340 KRIACH	2 1 3.5 (10 to 10	2 0339	1300	10027	99.77
11092 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 110920 1110920	Amount and Control of the Control of		1,500.272	1.590.075	3,217,645	175,000	4 200 252	4000			30.8 d a 200.2 d	2 1 200 110	1 (2)41	1,275,133	Most	235.501	2340	2 3.5 (10 0.05) and color	2 0329		10020 13	99.97
11092-11093-	Amount and Control of the Control of		1,500,273	1599,075	3,217,645	175,000	4 200 25	48032		1	30.5	3	1 103/01	197131 STAM	Hose	33,000	2360	2 1.50 (35) 007 (37)	2 9339	1300	10000 1	
11092-	Amenicani (1907) John Tandari, C.		1,50,27	1,598,977	3,217,645	175,000	4,000,035	4000			20.4 4.00.5 4.00	3 1830 1824	1 (2)**	179133 Sale	Most	230,601	336)	- 1 35 area area area area area area area are	3 0,399 4 100 5 4 100 5 4 100 5 5 10 10 10 10 10 10 10 10 10 10 10 10 10	See the	10020 13	2000
11092-	Amenicani (1907) John Tandari, C.		1,500,273	1,598,575	3,217,645	175,000	4.00.05				20.1	3	1 103/01	175111 (141	Ham 1000 100	200.001	336	1 AN 100 M	1 0,392			
11092 110020 110	Amount of the Control		1.00.071	1,36,27)	1700	175,000	4.00.025				\$3.4 4.005.1	1	3 105/101		Hose 100	33,000	2349 101/05	3	3 0.399 1 10.54 1 10.5	Name 120	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
11092 110020 110020 110020 110020 110020 110020 110020 110020 110020 110020 111	Amount of the Control		1.00 (7)	1.180,073	These	1000	355			1000 1000 1000 1000 1000 1000 1000 100	33.1 (403.1	1	123		Hora 1/3/24 1/3	33.000	23-0 NULTON NULTO	3 A A A A A A A A A A A A A A A A A A A	3 0.399 (1 10.50) (1 10.50	100 July 100	10000	
11001 110210 110210 100210 1	Communication (1997) And Design	1500 1500 1500 1500 1500 1500 1500 1500		1,36,27)	100 Maria	1000	429.15				20.1 4.00.1	1000 5000			Hard	300 001		3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 0.399 (1.00 pt.) (1.	1300 1300	10000	
11001 11001	American (1900) See Transport (1900) See T	3/3/20		1.180,073	These	1000	355				30.1 (400.1)	1 100 100 100 100 100 100 100 100 100 1	123		Horse 1/2/2012 1	330,001		3 A Marie 2 A Ma	192	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	10000	
11000000000000000000000000000000000000	Communication (1997) Annual Communication (1	1000 1000 1000 1000 1000 1000 1000 100		1.180,073	These	1000	355				20.5 (20.5)	1000 5500 1000	123	100	Hard	3,000		100	192	130 130	10000	
11000100000000000000000000000000000000	American (1900) Americ	1530		1.180,073	These	1000	355				20.1 (405	1 100 1 100	123	100	1000 1000	300 001 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		100	192	1907 100 100 100 100 100 100 100 100 100 1	10000	
11000100000000000000000000000000000000	Communication (1997) Annual Communication (1	1000000 100000000000000000000000000000		1.180,073	These	1000	355				2010 1 (000)	1000 5000 1000	123	100	Hard	30.000 (10.000		100	192	13.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	10000	

Public Housing Income Statement] [705 705	l	801 801) E	802 502		803 803	1	894 894]	805	105	30	866 886		807 807]	505	808	811	811		812	812	81	3 813
Line Item Description	Total AMP 705	Operating Fund Capital Fund	Total AMP 801	Operating Fund Capital Fund	Total AMP 802	Operating Fund Capital Fund	Total AMP 803	Operating Fund Capital Fund	Total AMP 804	Operating Fund Capital Fund	Total AMP 805	Operating Fund Capit Frogram Pro	ad Fund Total AMP	Operati	fing Fund Capital Fund gram Program	Total AMP 897	Operating Fund Capital Fund Program Program	Total AMP 808	Operating Fund Program	Capital Fund Total AMP SI	Operating Fund Program	Capital Fund	Total AMERICA	Operating Fund Program	Capital Fund	tal AMP 813 Open	oring Capital Fund
	214,307	Program Program 214,307	32,877		Total ASIP 802	Program Program	Total AMP 893	Program Program	Total AMP 894	Program Program	390,762	Program Pro 380,762	gram Total ASIP	No. Proj	gram Program 200,557	Total AMP 897	Program Program	14GH AMP 808	Program	Program Total AMP 811	Fund Program	Program	662 ASIP 812	Program	Program 10	Fund Po	egram Pregram
70200 Nat sound noted recense 70400 Tenant revenue - other 70500 Tenant revenue - other	1,566 215,973	1,566 215,873	120 32,997	120			2.09	27	-		510	510 381,272			229 389.896 -				311						_	- "	
70500 Total Tower Recesses	215,873	215,873	32,997	32,997		-	259	259			381,272	381,272	- 38	1,0%	380,8%		-	377	377						_	31	31 -
70600-010 Housing assistance payments																											
70600-020 Oneoine administrative fires earned 70600-030 PSS Coordinator																											
70600-050 Total reclamatory fees carned 70600-060 Interest carned on advances																											
70600-070 Admin for calculation description 70600 HUD PHA counting starts	294,190	294,190	142,728	142.724	17.475	13.428	29 197	29.397	94 106	94.108	110.216	210.215	190	1.463	190,463	206,782	206,792	146,812	146.812	11 971	31.971		57.631	57.633		43,024 .	17.024
70610 Cantal grans	3,612			-		-					37.00		-						140.012	-	7.7.			27.000			
70610 Canital grants	3,912	3,812																									
70710 Management Fee 20720 Aust Management Fee									1										_		_			-			
20730 Block-Keeping Fee																											
20740 Front Line Service Fee 20750 Other Fee																											
Online Linear areas																											
70800 Other government grants					-		-																-			-	
71100-010 Housing Assistance Partnett 71100-020 Administrative Fee																											
71100 Investment income - uncorricted	338	335	208	208	5	8	36	36	55	55	609	609		441	441	123	123	97	97	- 65	65		103	103		50	50
Title-0-20 Administrator Fee Title-0-20 Investment incomes - present color Title-0-20 Investment incomes Title-0-20 Investment incomes Title-0-20 Investment incomes of present hold for sale Title-0-20 Control right of summ.																:											
71310 Cost of sale of assets	-				-		-							-							_						
71400-000 Housing Assistance Payment 71400-020 Administrative Fee 71400 Fined recovery																											
71400 Fined recovery	6 597	5 507	1.05	1695	110	230					4.649	4.649	_	766	6.788	977	977	366	500		-						
71500 Other revenue 71600 Gain or loss on sale of cavital assets	8,091	4900	3,000		7,72	***						.,040			4,144	777										-	
											-			_				-									
72000-020 Administrative Fee 72000 Investment income - restricted	-		128 179,766	138 179,766 -	-				150 94,343	190	285 697,133	385						422	422 148,976	ĺ							
70000 Total Records	522,410	518,998 3,612	179,766	179,766	13,776	13,7%	29,682	29,692	94,343	91,343 -	697,133	697,133			497,788 -	207,882	267,692 -	148,876	148,976	- 32,639	32,659	-	57,736	57,736		43,165	3,165
	46,149 2,622	46,149	19,415	19,415	- :	-	- :		-		33,979	30,979	20	1,979	30,979 10,569						_						
91200 Audring fees 91300 Management Fee	46,149 2,627 59,882 7,650	59,882	17,996	19,415 7,872 17,996 2,287							30,979 11,784 56,340 7,200	56,360	34	1,177	30,177												
91310 Book-Keening For 91400 Advertising and Marketing		7,650	2,297	2,287					- :		7,200	7,200		22	3,855			-	_				- 1				
91500 Employee benefit contributions - administrative	29,653 2,344	29,653	13,881	13,881					-					1,290	4,290 3,898								-			-	
91500 Employee hands contributions - administrative 91600 Office Expenses 91700 Local Expense	3.109	2,144 3,109	1,367	1,367							6,234 21,399	6,224		1,696	12.415											-	
	1,822	1,822	731	731							356	356		309	309								-			-	
91810 Allocated Overhead 91900 Other	6,364 159,600	6,764	4,968 79,297	4,968 70,297 -	-		-		192	192	20,488 166,347	20,488 166,367	15	374	15,374						-			-			_
91000 Other 91000 Total Oscratise-Administrative						-		-	192	192			- 111		111,585		-					-					
92000 Asset Management Fee	10,200	10,200	3,120	3,120	1,320	1,320	720	720	2,640	2,640	9,600	9,600	- 5	1,160	5,160	5,940	5,040	3,960	1,950	540	540		1,050	1,050		1,200	1,200
92100 Tenant services - salarios 92200 Relocation Costs 92100 Employee benefit contributions - torant services	-				-	-	-														1 1		-			-	
92200 Relocation Costs. 92200 Employee benefit contributions a tenur services.		-	-								-															-	
92400 Tenant services - other	-		775	775					750	750													-			-	
92500 Total Tenant Services	56.531	56.531	775	775 -	-		-		750	758 -	-		_	1.498	14.495			_	-		-	-	_		-	_	
93100 Water 93700 Electricity	36,331	36,331	4,425 6,420	4,425 6,420							20,713 2,888 3,188	20,713 2,888		442	1442 1366										_		
93200 Electricity 93300 Gas	1,150	1,150	372	372	-		-				2,166	2,108		,295	1,285	-			\vdash		1		-			-	
93100 Paul 93100 Paul 93100 Sever 93100 Sever 93100 Enneleeve banellt contributions - salition																:											
93600 Sewer	56,419	56,419	9,416	9,416					+		72,650	72,050	- 44	1,160	44,160			1			1	_					
93750 HAP Porability-is	-				- 2		- 1							-		-											
93750 HAP Porabilite-In 93800 Other stilling consum 93800 Tenal Helidia	114,452	114452 -	29,633	26,633 -	1		- :			H	97,759	97,759	. 6	.398	60.395			-	_		1 -						
94100 Ordinary automators and countriess - labor									†									<u> </u>			_						
	77,542 90,525	77,542 90,525	14,134 5,991	14,134 8,991					1		49,783 37,589	49,783 37,503	14	1,297	48,154 14,287												
94100-000 Ord Major and On-Contracts - Garbase and Truch Removal Contracts 94100-020 Ord Major and On Contracts - Husting & Cooling Contracts	7,341	7,341	3,283	3,283							25,956 2,370	25,956 2,370	15	1,772 933	15,772				-		+		_	- =			
94700-070 Ord Major and On Contracts - Snow Removal Contracts	-						- 1		_		- 2%			-		-										-	
94300-040 Ond Maint and On Contracts - Elevator Maintenance Contracts 94300-050 Ond Maint and On Contracts - Landscape & Grounds Contracts	-				1 - 3						-			-#-				1	_		-						
94300-060 Ord Major and On Contracts - Unit Turnaround Contracts	8,048	5,048	5,331	5,351							25,899	25,889	- 2	617	20,617											-	
94100-070 Old Maior and On Contracts - Discriçal Contracts 94100-080 Old Maior and On Contracts - Planshing Contracts			-						-		-				_			-	1		+	_	- :	-			
94300-090 Oud Maint and Op Contracts - Extermination Contracts	2,955	2,955	564	304					_		3,804	3,994		741	741	-										-	
94300-100 Old Major and On Contracts - Institutial Contracts 94300-110 Old Major and On Contracts - Routine Majoranae Contracts	240,389 21,905	240,389	18,750 2,302	18,730	1	-					75,662 8,588	75,692 8.588	-	1,190	1,190		-		_		1		-				-
	12,490 293,118	12,450	3,948 34,178	3,948 34,178							5,552 147,761	5,552		.468 .129	2,468								-			-	
94500 Total Dedicary Mulaturance and Describes Contracts 94500 Employee benefit contribution - ordinary maintenance	293,118 29,334	293,118 -	34,178	1.203			-		+		21.925	147,761 21,925	- 4	504	46,129 -				-		1		-	-			
94000 Total Maintenance	29,334 490,519	490,519	1,203 58,506	1,203 58,596							21,925 254,972	256,972	- 112	,504 1,374	112,374										-		
95100 Protective survices - labor	-						-							-		-										-	
95200 Protective services - other contract costs	-				1						-			+-				-	_		-						
95300 Protective services - other 95500 Employee herefit contributions - restrictive services	-																						-			-	
95000 Tetal Protective Services							-	-1					-1		-1 -1		1 -				<u> </u>	-					-1 -

Public Housing Income Statement	1 1	765 765	1	501 501	1	802 802	N03 N03	Ì	804 804		805 805	ī	NIG 506	i	807 807		505	NOS	811	811	í	812	512		813 813
Una State	Total AMP 705	705 765 Operating Fund Capital Fund Program Program		Operating Fund Capital Fund Program Program		502 502 Operating Fund Capital Fund Program Program	Total AMP 503 Operating Fund Capital Fund Program Program		Operating Fund Capital Fund Program Program		Operating Fund Capital Fund Frogram Frogram	Total AMP 806	Operating Fund Capital Fund Program Program		007 807 Operating Fund Capital Fund Program		Operating Fund Program	Capital Fund Total AMP 811	S11 Operating Fund Program	Capital Fund		Operating Fund Program	Capital Fund	a	S13 S13 Speciating Capital Fund of Program Program
No. Description 95110 Panders Insurance 95120 Habitat Insurance 95110 Workson Communication 95140 All other Insurance	55,197	Program Program	Tetal AMP Sei	Program Program	4,345	Program Program	Program Program	Total AMP 894	Program Program	24,572	Program Program 24,572	1600 ASIP 806	Program Program	Total AMP 897	Program Program	Tetal AMP 808	Program	Program 10G1 AMP 511	Fund Program	Program	Total ASIP 812	Program	Program		
96120 Liability Insurance	2,476	2,476	805	805	289	289	137 137	497	497			16,078 5,911	16,078 8,911	745	745	943	943	130	130		207	207		224	224
96140 All other Insurance	3,183 1,950 62,896	1,950 62,866 -	459	310 459 2,874 -						2,466 1,036 42,746	1,026 42,746	2,427 1,026 28,442	2,427 1,606 28,442 -												
	62,996		2,674	2,974 -	4,634 25,576	4,634 - 25,576	137 137 - 27,444 27,444	497		42,746	42,746	25,442	28,442 -	745 200,900	745 -	90	943 141,539	- 130	130		207			224 37,467	224 -
POLICE STATE STATEMENT OF THE STATEMENT	180 953	180 951 439	3,697 1,581	3,037 1,581 721	25,576	25,536	27,444 27,444	90,393	90,393	1,722 11,160	1,722	-		200,900	200,900	141,539	141,539	15,946	15,946		36,720	36,720	_	37,467	37,467
96300 Payments in lieu of taxos	439 1 996	1996	721 696	721						11,160	11,160	6,940 6,771	6,540								-				
96500 Bad dobt - mortesper	-	7,100									7,541										-			-	
9600 Bal-febr - ober 9600 Sevenne commi 9600 Total Other General Expenses	- 1						:														- 1				
96000 Total Other General Expenses	5,478	5,478	6,835	6,835 -	25,576	25,5% -	27,444 27,444 -	90,313	90,393 -	22,586	22,896	13,661	13,861 -	200,900	200,900 -	141,529	141,539	- 15,946	15,946	-	36,720	36,728		37,467	37,467 -
96710 Inspect of Mortzage (or Bloods) Pavable 96720 Interes on Notes Pavable (Short and Lone Term) 96710 Amerization of Bond Issue Corts 96700 Interest excesse and Amerization cent	52	52	154,634	154,674						339,529	339,819	150,530	150,530												
96710 Amortization of Bond Issue Costs. 96700 Interest expense and Amortization cost	52	52 .	154,654	154,674 -						339,519	339,819	150,530	150,530 -				-			-			-		
90700 Interest excess and Americation cost 90700 Total Operation Extenses 97000 Excess Revenue Oper Operation Extenses 97100 Extense Revenue Oper Operation Extenses		843,107	316,024	316,924	31,530	31,530 -	29,361 29,381 -	94,472	94,472 -	134,869	936,869	481,850	451,550 -	206,685	266,685 -	146,442	146,442	- 16,916	16,916	-	38,997	35,007	-	38,891	38,891 -
97000 Excess Revenue Over Operatine Expenses	(320,497)	(324,169) 3,612	(136,258)	(136,258)	(17,754)	(17,756) -	1381 1381 -	(129)	(129)	(238,936)	(238,936)	15,938	15,938 -	1,197	1,197	1,634	1,634	- 15,123	15,123	-	19,729	19,729		4,214	4,214 -
97100 Extraordinary maintenance 97200 Cassalty looses Non-carduloud			-		-							5.000	5,000			_					-			-	_
97300-010 Maineruam 1 & 5 year							-														-				
97100-020 Home-Ormership 97100-025 Litigation			- :							-		- :				- :		- :							
97300-030 Hong IV 97300-035 Moving to Work			-		-			-		-				-			1			-					
97100-040 Tanant Protection							:																		
97100-050 Portability Is 97100-060 Enhanced	-						-																	-	
97300-070 All Other 97300 Hopsian assistance payments	- 1																								
7120-060			151,966	151,901	-				+	357,978	357,878	172,666	172,600			_	+ = 1		\vdash	$\vdash \exists$					-T
97900 Dwelling units cost expense	843,197	843,107 -	467,925	467,925 -	uzi	USW	25,361 25,361 -	42.00	94,472 -	1,293,947	1201407	65 mi	49149	266,685	266,685	146,442	146,442	. 1/81/	16,916		38,097	38,667		38,591	16 601
99000 Taril Forence 10010 Occupies transfer in	ma,197	80,10	**/,525	W1,542	7,538			HA12	79,714	1,410,747		w//,438	E22,524			rwa,442	rm,eti	11,916	10,750		20,087		-		
			-												-					-					-
10030-000 Not For Profit 10030-020 Partnership			_	 _																					
10010-010 Joint Venture 10010-040 Tax Creft										-											- 1			- :	
					1 -																			- :	
10040 Operating transfers from / to component unit																									
10010 Descriptor transfer from 1's network conventors. 10010 Observation transfers from 1's network conventors with 10070 Destransfers resents, net quinfloss. 10000 Special lestes, net guinfloss. 10000 International lestes and guinfloss.	- :		-		-							-		-							-		_		
10091 Inter AMP Econs Cash Transfer In	320,500	320,560	-		19,500	19,500															-			-	
10092 Transfers from Program to AMP	- 2																				-			-	
10092 hear AMP Decess Cash Transfer that 10093 Transfers then Presents to AMP 10094 Transfers then AMP to Present 10100 Transfers then AMP to Present 10100 Total other fluxucius sources (uses)	320,590	328,500 -			11,500												-			-		-			
10000 Excess (Deficiency) of Revenue Over (Under) Expenses	3	(3,609) 3,612	/266 159)	(288,159)	1,746	1.746	1381 1381 -	(129)	(126)	(556 514)	(5%,814)	(161,662)	(161,662)	1,197	1,197	1,634	1,634	. 18121	15.123		19,729	19,729		4,214	4,214 -
											(770,3114)	(101,002)													
11020 Required Annual Dahr Principal Payments				(44000)							(Mare)	(101,002)									-				
11020 Required Annual Daht Principal Perments 11030 Beginning quarty	145,972	76,311 69,641	1,319,764	1,319,764	2,662	2,662	11,632 11,632	132,867	132,867	9,457,358	9,457,358	5,802,651	5,902,651	189,641	189,641	449,732	449,732		21,987		13,043	33,043		12,900	12,910
11020 Benefited Annual Debt Principal Promotes 11030 Benefited analy 11040-000 Enert Transfers 11040-020 Enert Transfers	145,972	76,311 69,661	1319364	1,319,764	2,662	2,642	11,632 11,632	132,867	132,867	9,457,358	9,457,358	5,802,651	5,802,651	189,641	159,641	449,732	449,732				33,943	33,043		12,919	12,910
1020 Research Annual Delt Phischel Personn 1020 Research Annual Delt Phischel Personn 1020-202 Research Research 1020-202 Resear	145,972	76,311 09,661	13939	1,319,764	2,662	2,642	11,632 11,632	132,867	132,967	9,457,358	9,457,358	5,802,651	5,802,651	189,641	189,641	449,732	449,732				33,96	33,043		12,900	12,910
1020 Basserd Annul Del Passerd Persons	145,972	76,311 69,561	1,319,364	1,319,764	2,662	2,652	11,632	132,867	132,867	9,457,358	9,457,358	5,802,651	5,902,651	189,641	189,643	449,712	449,732				33,963	33,043		12,900	12,910
1020 Basserd Annul Del Passerd Persons	145,972	76,311 69,661	1,319,764	1,319,364	2,662	2,642	11,632 11,632	132,667	132,667	9,457,358	9,457,358	5,602,651	5,802,651	189,641	189,641	449,732	449,732				21,042	33,643		12,900	12,910
1002	145,972	76,311 69,641	1,319,764	1,310,754	2,662	2,642	HASS (1148)	132,567	112,567	9,457,358	9,457,358	5,802,651	5,802,651	189,641	139,441	449,732	449,732				33,043	33,043		12,900	12,910
1002	145,972	76,311 69,661	1,319,764	1,319,364	2,662	242	11622 11652	132,867	133,67	9,457,358	9,457,358	5,802,651	5.802,651	189,641	199,64	449,732	449,732				33,043	33,043		12,900	12,910
1000 Lancia Anni On Prince Prince	145,972	76,311 69,661	1,319,764	1,310,364	2,662	240	H35	132,667	132,567	9,457,358	9.457.358	5,802,651	5,902,651	189,641	189,443	449,732	449,732				33,943	33,043		12,900	12,910
1000	145,922	35,311 (25,664	1319.764	1,310-364	2662	2443		132,667	132.667	9,457,358	9,437,358	5,802,651	5302.401	189,641	199,645	40,772	449,232				22.00	11,011		12,900	12910
1500 Manual part Indicate process 1500 Manual part Indicate process 1500 Manual part Indicate part 1500 Manual	145,972	35.311 60.641	1,319,764	1,310.764	2,642	240	11452	132,667	133.667	9,457,358	9,477,558	5,802,651	5,902,601	189,641	199,643	40,772	469,732				22.00	11,011		12,900	12910
1500 Sangari Sanga	145,972	5.11 9.44		1,100.564	2.662	2262	14.65	132,867	122,657	9,457,358	9,07,251	5,802,651	3,002,001	189,641	19.60	449,732	449,732				33,942	33,043		12,900	1200
1900. I Sanard and Friend Aroune. 1900. I Sanard and Friend Aroune. 1900. I Sanard and Sanard Aroune. 1900. I Sanard Sana	145,972	9,111 #846	13034	3,310,564	2,662	3265	1020 1120 1120 1120 1120 1120 1120 1120	132,667	15387	9.457.358	9,077,555	5,802,651	5385.01	189,641	19565	449,372	449,732				33,043	33,043		12,900	12,010
1500 Samuel Louis Delivera Press	145,972	5.11 0946	1,319,764	1,170,764	2,662	3.60	1000 1000 1000 1000 1000 1000 1000 100	132,667	122.657	9,457,358	\$405.03	5,302,652	3382.651	139,641	197.60	492,712	449.732				33,043	31,043		2,500	12,910
1900. I Manual marginal history around. 1900. I Manual marginal history around. 1900. I Manual Man	145,972	\$.10 #846	1.319.764	1,310,564	2,662	3265	1,020	132,667	153,61	9,457,358	(100000)	5,300,630	5385.01	189,641	105.61	493,732	449,722				33,043	33,043		22,900	12 300
1900. I Manual marginal history from Joseph 1900. 1900. I Manual marginal history from Joseph 1900. 1900. I Manual Marginal Manual Ma	165,972	5.11 90.00	1,379,764	1395 54	2662	3.66	100 1020	132,647	132.961	9,457,358	\$487.05	5,302,652	5.682.67	150,641	199.60	493,732	449.732				11300	3300		2,90	12,010
1900 James James John Jones Jones 1900 James James Jones John Jones Jones John Jones John Jones John John John John John John John John	145,972	3-111 #646	1,392,764	1,327,564	2.662	248	1020	132,667	132.007	9.452.38	200000	\$ 5,002,653	5.655.051	197.441	190.401	49.732	449.732				33.043	33,040		12,900	12.000
1900. I Manual partial Printer Joseph 1900. 1900. Photos and the second	145,972	3,311 6586	13934	LIMBS	2.662	3400	100 1100	122,667	1326	945238	16735	5.802.653	180.00	199,441	19.60	407.722	460,733				33,040	22,040		C.900	12.000
1922 Marcal I and June James	16375	\$30 au	139346	131000	2462	7.00	1120 1120 1120 1120 1120 1120 1120 1120	133,667	10201	949339	100 (100 (100 (100 (100 (100 (100 (100	The second secon	280,000	195441	(Face)	407.732	40.722				33.043	22,043		12,900	12.000
1900. I Manual partial Printer Joseph 1900. 1900. Photos and the second	16572	5.01 ###	1393 34	133200	2462	320	1120 1120 1120 1120 1120 1120 1120 1120	132,657	13,001	945738	\$407.000 \$40	\$ 3,000 665	100.00	19241	(F. 20)	49,732	40.73				33,00	33,943		12,900	12.000
1922 Marcol Land De Tour John Common	16572	\$.111	947.00	33336		120	1122	10,867	10,000	945539	100 100 100 100 100 100 100 100 100 100	1,000,000	355,01	19544	(0.40)	449 732	40.73				23.00	33,945		12,900	12.000
1922 Marcol Land De Tour John Common	16572	5.01 ###	1303/34	1/15/26	3465	142	11,000 11	12,857	13,001	9.0539	547325	3,862,661	10000	189,444	10.00	49,322	40.73				3300	33,945		12,900	13.000
1900. Honor Interface Joseph Comment. 1900. Manual Language Comment. 1900. Annual Language C	16572	\$.111	130736	333%	3,665	120	168 1220	15.857	10,00	\$47738 	\$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.0000 \$400.000 \$400.000 \$400.000 \$400.000 \$400.00000 \$400.0000 \$400.0000 \$400.0000 \$400.0000 \$400.0000 \$400.0000 \$	1,000.00	385.01	19544	(0.40)	49.722	40.73				23.90	33,945		22 900	12,000
1902 Manual part Indicate Joseph	143,772	5,111 #240	120 344	1,13,76		140	1122	155 MS 157 MS 15	10,00	9.0729	\$45700 \$4	100,000	1,000,000	185,441	(0.40)	48732	60.72				33.00	33,64		12,900	13200
	14572	3.11	1,339,349	1/5/26	3,865	122	1000 11200	10 867	(5)(0*)	9.477.38	100000	200,000	102.00	187.444	10.00	49.72	46,73				33.66	33,945		22 909	11.001
1922 Manual and Park Park Park	163,072	3,111	1.129	1,13,24		140	1020 1020 1020 1020 1020 1020 1020 1020	155 MS 157 MS 15	(0,20)	8.672,88	\$45.000 \$45.00	2000	120,000	183.484	(0.40)	49/JE	607.73				33.00	3360		2200	1000
1912 January and Johnson Joseph	16,72	5,111	1,225,324	1/15/26	3.68	122	1120 1120 1120 1120 1120 1120 1120 1120	110,867	(5,00)	9.477.98	100.00	1,000	142.00	199.444		489.172	60.72				33.65	10.00		1200	1001
1982 Manual and John Steel	141,070	%(I) 0000	1.1375	135/02	2,000	122	1000 1020	152.687	(Sign)	5.477,181 5.477,181 	Vel.101	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	100.00	189.64		449.712		5.32	31,007		1100	33,649		2299	1001
1922 Marcol and Delivery Joseph 1922 Marcol and Delivery J	16.72	%(I) 0000	1379 Med	135/02	100 - 100 -	122	1122 1122 1122 1122 1122 1122 1122 112	152,457 152,45	(5 ₂₀)	94(738)	Vel.101	15.000	100.001	197.444 		467.12 		5.32	31,007		33,645 33,645 4,74			2292	
1982 Marcal Part Marcal Part Marcal Part	141,070	%(I) 0000	1379 Med	135/02	2.000 2.000	120	100 100 100 100 100 100 100 100 100 100	152.ess 1	(1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	94(738)	Vel.101	100 100 100 100 100 100 100 100 100 100	100.001			295 295 295 295 295 295 295 295 295 295		5.32	31,007					1299 1299 1297 1297 1297 1297 1297 1297	
1982 Marcal Part Marcal Part Marcal Part	141,070	%(I) 0000	1379 Med	135/02	100	142	1122	132 and 132 an	15,22	94(738)	Vel.101	1.000.61	100.001			469 772		5.32	31,007					12.00	1001
1900. I Manual Laura (Ind. Science Acesses) 1900. I Manual Laura (141,070	%(I) 0000	1379 Med	135/02	200	122	1100 1120 1120 1120 1120 1120 1120 1120	133 and 133 an	(5)p*)	94(738)	Vel.101	1000	100.001			469 732		5.32	31,007					1299 1299 1299 1299 1299 1299 1299 1299	
1902 January Langer January 1905 1905 January	141,070	%(I) 0000	1379 Med	135/02	112	122	1000 (1020)	132 and 132 an	(5)25	94(738)	Vel.101	1.000.61	100.001			469 732		5.32	31,007					13.00	
1922 March Long Int Estate Assess 1923 March Long Int Estate A	141,070	%(I) 0000	1379 Med	135/02	300 Miles	122	1122	133 and 133 an	(5 par)	94(738)	Vel.101	100000000000000000000000000000000000000	100.001			442 3.2		5.32	31,007					13:00 13:00 14	

Public Housing Income Statement	1	814	814	Ì	815	815		816	816		817	817		\$18	818		819	319		820	520		821	821	I E	823	823					
Line Item Description	Total AMP 814	Operating	Capital Fund	Total AMP 815	Operating Fund	Capital Fund	Total AMP 816	Operating Fund	Capital Fund	Total AMP 817	Operating Fund	Capital Fund	Total AMP 818	Operating	Capital Fund	Total AMP 819	Operating	Capital Fund	Total AMP 820	Operating	Capital Fund	Total AMP 821	Operating and Program	Capital Fund	Total AMP 823	Operating	Capital Fund	TOTAL AMPS		COCC Capital	TOTAL COCC	TOTAL PUBLIC
	194.633		Program	360.625	360,625	21000.222	292	Program 252	Program	THE AME AT	Program	Program	THE CHI SEE	Fund Program	Program	TOTAL AND SET	Fund Program	Program	29.653		Program	Total And Said	and Program	Program	103.090	Fund Program	Program	8.494.410	Operations	Fund	TOTALCOCC	HOUSING 5.494.410
70300 Net seaset restal revenue 70400 Tesset revenue - other	194,633	194,633		120 369,745	120 369,745		141	145											36,839	35.639 38.639					163,090	193,999		114,328 8,668,738				8,494,410 114,328 8,668,738
70500 Tatal Toward Rossons	194,633	194,633	-	368,145	360,745		292	292			-			-	-		-	-	30,839	38,039	-	_	-	_	183,098	103,090	-	8,669,738	_	-		8,669,738
78690-010 Bloosing arristance revenues: 78690-020 Oneoing administrative fees carned																							_									_
78690-010 PSS Coordinator																																=
76600-040 Acual informedor public accounters sufir costs 76600-050 Total pulminary fies carned																																
70600-060 Instruct earned on advances																																-
70600 SETD PSIA concessor essenti	181,292	59.955	91,334	205,048	105.150	99,898	5,263	5267		38,970	38,970		41,527	41.527					7,972	7.672		-			47,259	47.259		13,205,525				13,205,525
78610 Capital exams	93,596		202,206	100,000		100,000							-									-			497,195		487,195	3,506,566			=	3,306,566
70710 Management Fee 70729 Asset Management Fee 70730 Book-Keening Fee																													3,511,753		3,511,753	3,511,753 360,120 646,705 2,723,168
70720 Anna Management For																													360,120 646,705		360,120 646,765	360,120 646,705
																													2,723,568		2,723,168	2,723,168
70750 Other Fees 70700 Tetal Fee Revenue																													7,241,746		7,241,746	7,241,746
70900 Other presented grants	_									-			-															==				
71100-010 Housing Assistance Payment																												_			_	_
71109-020 Administrative Fee 71100 Investment income - uncertricted	905	908		545	348		-			20	20		99	99					1	- 1		-			3	3		22,937	722		722	23,659
71100 Insestment income - uncerticated 711200 Mortague internet income 711200 Proceeds from dissortion of assets held for sale	-			-									-			-									-							=
71710 Cost of sale of assets							- :									- :																=
71400-020 Administrative Fee 71400 Freed recovery																												-				
71500 Other revenue 71600 Gain or loss on sale of capital aways	223,603	223,603		36,521	36,521	-	760	760												1					250	250		1,439,329	641,276		641,236	2,080,605
																												-			-	
72000-020 Administrative Fee 72000 Investment income - restricted	630	630 569,732		678 783,840	678 580,342								-									-	_					5,599	-		_	5,599 34,475,738
70000 Tetal Rossans							6,365	ÜR		38,990	38,998	-	41,636	41,626				-	37,112	37,112		-						26,591,994	7,883,744		7,883,744	34,475,738
91000 Administrative salaries 91200 Auditing fees	32,064	32,064 5,719		32,064 9,191	32,064 9,191		476	476					-						106	100		-			1,759 6,759	3,759 6,759		1,144,717 206,335	2,477,427		2,477,427	3,622,144
91209 Management Fee 91200 Management Fee 91210 Book-Keeping Fee	33,697 4,395	33,697 4,366		40.156	40.156		704	794		-			-			-			4,931	4,931		-			4,139	6,739		2,897,921 236,187				2,897,921
91110 Book-Keeping Fee 91400 Advertising and Marketing	4,305	4,165	_	5,130	5,130	_	90	90		-						-			630	630					- 1			256,187 3,172	12,002		12,192	3,622,144 206,335 2,897,921 256,187 15,274 1,460,666 751,974 422,304 97,794
	21,977	21,977 6,653		4,157 7,190	4,157 7,199		-						-									-			5,357 2,762	5,357 2,702		447,554 291,893	1,003,112 459,981		1,013,112 459,991	1,460,666
91600 Office Expenses 91700 Lond Expense	0,003							,											- 47	37					125	123		219.471	204.093		294.033	721,874 422,504
91800 Tized 91810 Allocated Overhead	515	515		529	529		42	45					-						43	43		-			459	419		29,548	68,246		65,246	97,794
	16,490			24,497	24.497		651	651 1,997		-						- :			461						22,699	22,698		897,894	284,326 4,519,227		264,726 4,519,227	1,192,220 10,912,919
91000 Total Operation-Administrative	124,420			122,984			1,997			-		-					-	-	6,500		-				41,889	41,889	-	6,393,692	4,519,227		4,519,227	
92000 Asset Matagement For	5,760	5,760		6,540	6,540		120	120		2,400	2,400		1,440	1,440					340	540		-			-			360,120				360,120
92300 Tenant services - salaries 92200 Relocation Conts				-																		-						9,550 3,749	70,237		70,237	79,787 3,749
										-			-									-			-			736	19,241		19,241	19,979
92400 Tenant services - other 92500 Tetal Tenant Services	+					-	-		-	-						-	-			-		-			\$50 \$50	850 850		158,520 172,557	2,239		2,239	160,759 264,274
97100 Water	6,543	6,543		7,884			533	\$35		-			-			-			-			-			7,444	7,444		695,395	212		282	695,677
91300 Electricity 91300 Gas	21,121	21,121		55,683 9,758	55,683 9.758														374	374					1,295	1,298		1,696,033				3,749 19,979 160,759 264,274 695,677 1,696,033 979,163
97400 Fuel		2,744		10.4	9,000					-									1,991	2,001		-			2,000	2,900		. 10,100				978,103
93500 Labor 93600 Senor	12.711	12.711		24.541	24.541	-	571	571		_		_		_				-		-	-		$-\tau$		4.718	4.718	-	1.175.792	\vdash		.——∃ F	1,175,792
										-			-			-															الصحر	
92759 BAP Perublity-in 92800 Other utilities constant	1			-		 				-									_	-		-										
97(00) Total Difficu	45,716			98,166	98,166		1,466	1,466		-		-	-	-	-	-			2,343	2,365		-1			16,415	16,415		4,545,383	282	-	282	4,545,663
94100 Ordinary maintenance and operations - labor	28,267 25,991	28,267 25,891		28,267 32,696	28,367	-	-									-		-	2 162	2 162					7,001 6,246	7,001 6,246	-	1,686,784	1,623,973		1,623,973	3,310,657 1,325,378 325,952 19,889
94200 Ordinary maintenance and operations - materials and other 94200-010 Ord Maint and On Contracts - Garbage and Trash Removal Contracts	2,252			4,564			- :									- :			2,162	2,162					5,120	5,120		325,952	94,330		94,330	325,952
94309-020 Old Maint and On Contracts - Heating & Cooling Contracts 94309-030 Old Maint and On Contracts - Snow Removal Contracts	H	+				-			-		-		- 1	-	-		-	$- \exists$		1	$- \exists$		\neg		993	983	- $=$	19,889	$+$ \mp	-		19,889
94300-040 Ord Major and On Contracts - Elevator Majoranance Contracts	3,695	3,695		4,318	4,318					-												-						142,417			-	142,417 8,707 386,573 2,858 77,837 87,388 2,222,318 350,078 451,056 4,571,279
94509-050 Old Major and On Contracts - Landscare & Grounds Contracts 94509-060 Old Major and On Contracts - Unit Turnacound Contracts	4,626	4,626		5,632	5,652	-														-					8,797	8,797		8,797 386,573	+			8,797 386,573
94309-070 Ord Major and On Contracts - Electrical Contracts				-						-			-						_			-			295 2.784	295		2.858				2,858
94309-090 Ord Major and On Contracts - Planthine Contracts 94309-090 Ord Major and Op Contracts - Extermination Contracts	216			562	862	_				-										-		-			2,194 228	2,784 228		71,837 87,384	+		+	71,837 87,384
94309-100 Ord Maint and On Contracts - Janitorial Contracts 94309-110 Ord Maint and On Contracts - Routine Maintenance Contracts	6,906	6,906 5,765		22,467	22,467		75	15											14,249	14,249		-			6.630	6.620		2,723,538	54 770		54 220	2,723,538 150,976
	3,665	3.668			1,110														375 29 8 30	175					14,251	14,251 39,168		432,199 4,698,652	18,857 73,227		18,857	451,056
94200 Total Ordinary Maintenance and Operations Contracts 94200 Employee benefit contribution - ordinary maintenance	27,828 27,384	27,128 27,354		45,378 3,210	45,578 3,210		- 3	- 3											29,830	25,638			_			39,108	_	4,499,052 652,792	73,227 594,674	-	18,857 73,227 594,634	4,571,279 1,247,466
94000 Total Maintenance		105,670		3,210 149,751	109,751	-	75	25											31,192	31,192		-			52,355	52,355		8,098,656	2,356,124		2,356,124	
95 100 Protective services - labor													-																507,558		507,558	507,558 52,465 34,925 155,374 758,322
95200 Protective services - other contract costs 95300 Protective services - other	+	-		-	-	-														-					650	650		650	51,815 34,925		51,815 34,925	52,465 34,925
				-						-			-						_			-			- 658	450		· ·	155,374 749,672		51,815 34,925 155,374 769,672	155,374
15000 Total Protective Services					_								-	-	-		-	-							658	650		650	749,672	-	149,672	758,322

Public Housing Income Statement		***	814		*16	815	WIG	816	817 9		NIS	1	819	710		820	F30	821	F21	823 8					
Line Item	Total AMP 814					Capital Fund Program Total AMP 816			Operating Fund Capit Program Pro						Total AMP 820								COCC COCC Cap	tal	TOTAL PUBLIC
		29,590		42,587	42,587	Program 997	Program 913	Program Total AMP 317	Program Pro	ogram Fund Program	Program	Total AMP 819	Fund Frogram	Program	1,347	Fund Program	Program	Fund Program	Program	5,973 5,973	ram 101			21,911	HOUSING 700,127
95110 Property Insurance 95120 Liability Insurance 95120 Workman's Communication 95140 All other Insurance	8,113 1,503	8,113 1,503		9,581	9,581	26	26	-	377	224 224					179	179				1,268 1,268	_	171,318	3,728 111,278 46,553	3,728	700,127 175,046 181,897
96140 All other Insurance 96200 Total Insurance Promisers		573 39,779		576 54,235			99 1,115	- 377		- 224 224					1,526	1,526		1		7,241 7,241		997,223	46,553 183,470	111,276 46,553 - 183,470	111,623 1,170,693 821,587 79,091 337,278
96200 Other general expenses	7,599	7,599		6,267	6,267			38,003	38,003	37,200 37,200					-					-		806,517 79,091	15,070	15,070	821,587
96210 Commonward absences 96300 Payments in lieu of taxus	12,299	3,232 12,299		3.232 22,114	3,232 22,114							-										337,278		-	337,278
96400 Bad dots - tenus rents 96300 Bad dots - mortaness	1,373	1,111		- :																		117,417			113,213
94(00) Bad 6dr - other 94(00) Sevennee voense 94(00) Total Other General Expenses	3480	24,563		31,613	31,613			38,003	38,003	- 37,260 37,266		-								328 328		1,398,099	17.000	- 15,070	1,413,169
96/20 Interest of Montage Letteral Expedits 96/20 Interest on Nontage Psychia (North Letteral Letteral) 96/20 Interest on North Psychia (North and Letteral)	91,334			99.595		99,898		. 30,000	28,000	7,380												277,167	10,000	10,010	277,167 2,245,141
96750 Amortization of Bond Iona Costs	170000		91,334	267,462 367,368		99 898										4				13,536 13,536		2,244,513	628	628	2,345,141
96-300 Interest expenses and Americanium cost 96900 Tetal Operation Expenses			91,334		267,462 690,971		4716	40,790	48,798	38,864 38,864	-	-			47 777	42,227	-		-	13,36 13,36			628	- 628 - 7,916,199	2,522,368 32,394,250
97000 Excess Resease Over Operation Expenses						100,000 1,589				- 2,762 2,763						(5,115)				584,533 17,338 4	17,195	2,113,934	(32,446)	- (32,446)	2,081,488
97100 Extraordinary maintenance 97200 Cassalty losses Non-canitalized				- :								- :										65.423	[0.000	10.000	75.423
97300-010 Mainstream 1 & 5 year	- :											- :						-				-		-	
97399-020 Home-Ownershin 97399-025 Lifsgation 97399-010 Home IV	-			- :																		-		-	-
97309-015 Moving to Work 97309-040 Tanant Protection	- :			- 1								- :										-		-	-
97309-050 Perahilay la 97309-060 Enhanced				- :											-									- 1	
97300-070 All-Other 97300 Housing assistance payments										- :								:						- 1	
97490 Democration economic 97500 Fearal lesses	225,997	225,937		358,150	358,150	11,793	11,733								9,920	9,920				60,594 60,594		7,124,232	306,643	386,643	7,410,275
97900 Deciling units not expense 90000 Tatal Expenses	765,441	674,167	91,334	1,149,619	1,649,121	99,898 16,471	16,471	40,760	40,750	38,864 38,864	1		$\vdash \equiv$		52,147	52,147	_			193,858 193,858	- 3		(3)2,333	- 8,232,233	39,899,948
10000 Operating transfer in		1	ĖΞ								Ė											790,567		$\pm \Xi$	790,567
10000 100000 100000 100000 100000 100000 100000 100000 100000 1000	-			- :																		-			(180,307)
10039-030 Joint Venure																						====			
	-			- :				- 1														====			
18030-050 Ottor Ton	_			- :																		====			- :
19870 Extraordinary forms, not stain loos 19890 Special items, not gain loos	-							100	1100			-			7.50	750						1.522.000		-	
10001 Inner AMP Excess Cash Transfer In 10002 Inner AMP Excess Cash Transfer Out	_							1,000	1,100						7,100	7,100						1,522,000)		1 1	(1,522,000)
10093 Transfers from Procurate to AMP 10094 Transfers from AMP to Procurate 10000 Testal other financine sources (uses)								1,100	1,100						5,700	5,780			_	1 .	_	=#=			
1000) Excess (Deficiency) of Revenue Over (Under) Expense	es (65,479)	(164,375)	98,896	(445,179)	(545,179)	100,000 (10,166	(10,166)	- (690)	(698)	- 2,762 2,763					(9,335)	(9,335)				443,939 (43,256) 4	17,195	5,075,721)	(348,489)	(348,499)	(5,424,210)
11620 Received Annual Debt Principal Passents 11620 Received a series	98,996		(1.264.542)	100,000	4415 550	(1,500,000) 306,079	306,079	6.608	6,606	31,758 31,759	_				241.936	241,936						100,000 6,606,134 4	1,621,992	4,621,992	101,228,126
1040-010 Equiv. Transfers - 11040-020 Equiv. Transfers -				-						-										-					
10040-040 Equity Transfers - 11040-040 Equity Transfers -																								- :	
	-			- :								- :												- :	-
1040-060 Equity Transfers - 11040-070 Equity Transfers - St of wHCV 11040-070 Equity Transfers - St of wHCV 11040-090 Equity Transfers - St of wHCV 11040-090 Equity Transfers -	175.000	175,000		- :								- :										150,000			150,000
11040-090 Equiry Transfers - 11040-100 Equiry Transfers												- :													
10000-100 Entire Transfers 11000 Prior needed add, easily transfers, and correction of a	175,000	175,000		-							-										-	358,000			358,000
11170-001 Administrative Fee Equity-Registring Balance																									
11170-010 Administrative For Revenue 11170-020 Bland to House For Revenue																									
11170-030 Audit Cons 11170-040 Insustment Income																									
1179-045 Frand Recovery Resense 1179-045 Other Recovers 1179-051 Comment for Other Recovers																						_			
1179-051 Common for Other Revenue 11170-060 Total Admin Fee Revenuex 11170-060 Total Operating Expenses																									
11170-680 Total Operating Expenses 11170-690 Demociation 11170-100 Other Examples																						#			
11170-100 Other Expenses																									
11170-110 International 11170-002 Net Administrative For 11170-003 Administrative For Equity- Ending Bulance																									
11180-001 Bousine Assistance Payments Equity - Bouinnine Balance 11180-010 Bousing Assistance Payments Revenue																						_			
11189-015 Fraud Recovery Resonant 11189-020 Other revenue									_																
11199-020 Other revenue 11199-021 Comment for other revenue 11199-025 Insestment Income																									
11180-030 Total HAP revenues 11180-030 Housing Assistance Promotes																									
11180-090 Other connect 11180-091 Comment for other connect																									
11190-100 Total Housing Assistance Payments Expense																									
11180-003 Housing Assistance Payment Equity - Ending Ralance 11180 Housing Assistance Payments																									
1199 Unit Months Available 11210 Unit Months Leased	576 564	576 564		654 678	684 678	12	12	240 236	240 236	144 144 134 134			- :		54 54	54 54				54 54 54 54		34,453 33,766	_	-	34,453 33,766
11270 Excess Cash	321,543	321,143		678 71,311	71,311	4,726	4,726	- 2,500	2,500	- 31,182 31,182	<u> </u>		_		:				_	40,994 40,994	<u> </u>	1,394,218		_	33,766 3,394,218
1160 Land Purchases 11620 Building Purchases		E	H I								E-					ш				487,195	17,195	1,006,566		1	3,006,566
11620 Building Parchases 11620 Furniture & Equipment-Dwelling Parchases 11640 Furniture & Equipment-Administrative Parchases	-												\vdash	H								_∃E		\pm	
11609 Europe A Intervenent Contracture Processes 11600 Infrastructure Prochase 11500 CITP Debt Service Promote 11510 CITP Debt Service Promote 11901 Reducement Husting Each Funds																						<u> </u>			
17510 CTFP Debt Service Payments 17901 Replacement Housing Factor Funds	190,250		190,230	199,595		199,898								ļ								577,167			577,167

NOTE TO FINANCIAL DATA SCHEDULES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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 position.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Federal CFDA	
	Number	Expenditures
U.S. Department of Housing and Urban Development (HUD)		
Public and Indian Housing	14.850	\$ 11,257,311
Public Housing Capital Fund	14.872	5,254,780
Resident Opportunity and Supportive Services - Service Coordinators	14.870	255,063
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856	487,342
Section 8 Housing Choice Vouchers	14.871	32,476,424
Supportive Housing for Persons with Disabilities	14.181	296,484
Passed through the County of Allegheny, Pennsylvania:		
ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)	14.257	6,182
Community Development Block Grants/Entitlement Grants	14.218	747,459
U.S. Department of Justice		
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	94,059
		\$ 50,875,104

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards for the year ended September 30, 2013 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 Required by OMB Circular A-133

Year Ended September 30, 2013



Pittsburgh

503 Martindale Street Suite 600 Pittsburgh, PA 15212 Main 412.471.5500

Fax 412.471.5508

Harrisburg

3003 North Front Street Suite 101 Harrisburg, PA 17110 Main 717.232.1230 Fax 717.232.8230 Butler

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

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

Board of Directors Allegheny County Housing Authority

We have audited, in accordance with the 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, the financial statements of the business-type activities of the Allegheny County Housing Authority (Authority), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively compromise the Authority's basic financial statements, and have issued our report thereon dated June 18, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from 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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maher Duessel

Pittsburgh, Pennsylvania June 18, 2014



Pittsburgh

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

<u>Independent Auditor's Report on Compliance for Each Major Program</u> and on Internal Control over Compliance Required by OMB Circular A-133

Board of Directors Allegheny County Housing Authority

Report on Compliance for Each Major Federal Program

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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the Authority complied, in all material respects, with the types of 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, 2013.

Board of Directors Allegheny County Housing Authority Independent Auditor's Report on Compliance for Each Major Program

Report on Internal Control over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Maher Duessel

Pittsburgh, Pennsylvania June 18, 2014

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

I.

II.

I.	Sui	mmary of Audit Results
	1.	Type of auditor's report issued: Unmodified
	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: Unmodified
	6.	Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ☐ yes ☒ no
	7.	Major Programs:
		CFDA Number(s)Name of Federal Program or Cluster14.850Public and Indian Housing14.872Public Housing Capital Fund
	8.	Dollar threshold used to distinguish between type A and type B programs: \$1,526,253
	9.	Auditee qualified as low-risk auditee? ⊠ yes □ no
II.		adings related to the financial statements which are required to be reported in accordance with AGAS.
		No matters were reported.
III.	Fin	dings and questioned costs for federal awards.
		No matters were reported

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

NONE