Allegheny County Housing Authority

Single Audit

September 30, 2014



FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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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, 2014 and 2013, 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, 2014 and 2013, 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 May 29, 2015 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 May 29, 2015

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, 2014. 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 59. There were no findings noted for the year ended September 30, 2014.

FINANCIAL HIGHLIGHTS

- During 2014, the Enterprise Fund's total assets decreased by \$1.0 million (or 0.5%). Total assets were \$201.5 million and \$202.5 million for 2014 and 2013, respectively. The \$1.0 million decrease is comprised of three factors: changes in current assets, changes in capital assets, and changes in other assets. Current assets decreased by \$1.5 million. Capital assets increased \$1.2 million. Other assets decreased \$0.7 million. The net increase in capital assets is due to the increase in buildings of \$9.8 million, mainly due to the addition of the Authority's mixed financing community at Carnegie, and is offset to a degree by the normal depreciation of \$8.6 million. Current assets decreased due to a \$2.0 million decline in cash and cash equivalents, which was offset by an increase of \$0.4 million in accounts and notes receivable. Other assets declined as a result of normal amortization of the Authority's mixed finance activities.
- The Enterprise Fund had a decrease in net position of \$5.7 million (or 3.0%). Total net position was \$178.6 million and \$184.3 million for 2014 and 2013, respectively. Unrestricted net position decreased by \$0.6 million, while restricted net position decreased \$2.9 million, and net investment in capital assets decreased by \$2.2 million. The change in unrestricted net position represents the need to use unrestricted reserves to fund expenses in 2014. The decrease in net investment in capital assets is related to the normal depreciation of \$8.6 million, modernization activities that increased buildings by \$9.8 million, and offset by outstanding debt related to capital lease obligations of \$3.4 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 recapture of Housing Assistance Payments (HAP) reserves.
- The Enterprise Fund's total revenues decreased by \$0.8 million (or 1%) from \$63.4 million in fiscal year 2013 to \$62.6 million in fiscal year 2014. The \$0.8 million decrease is related to the following main factors. Capital grants decreased by \$0.4 million. Operating subsidies decreased by \$3.6 million. Investment income fell \$0.1 million. Tenant revenue increased by \$0.3 million due to increased leasing and additional units coming on-line in 2014. Other revenue increased by \$1.1 million. Partnership contributions increased by \$1.9 million.
- The Enterprise Fund's total operating expenses remained consistent. Total operating expenses were \$58.3 million and \$58.3 million for 2014 and 2013, respectively.
- The Enterprise Fund's total non-operating expenses increased by \$1.1 million (or 12%). Total non-operating expenses were (\$10.1) million and (\$9.0) million for 2014 and 2013, respectively. This increase is attributable to depreciation and amortization rising by \$0.7 million and interest expense increasing by \$0.2 million.
- The Enterprise Fund's total capital contributions increased \$1.5 million (or 37%) in 2014 as compared to 2013. Total capital contributions were \$5.6 million and \$4.1

million for 2014 and 2013, respectively. This increase is mainly due to partnership contributions

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 7-34

Authority-Wide Financial Statements

The Authority-Wide Financial Statements include the Statements of Net Position, 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 Statements of Revenues, Expenses, and Changes in Net Position (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 Statements of Cash Flows 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>Section 8 Moderate Rehabilitation Program</u> - A program of housing assistance payments administered by the Authority under the Section 8 Program.

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

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

<u>Emergency Solutions Grant Program (ESG)</u> - A grant program awarded by HUD to provide assistance to homeless individuals and families.

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

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

AUTHORITY-WIDE FINANCIAL STATEMENTS

Statements of Net Position

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

TABLE 1
STATEMENTS OF NET POSITION

	2014 (in millions of dollars)		(in	2013 millions dollars)
Current Assets Capital Assets Other Assets	\$	24.1 161.2 16.2	\$	25.6 160.0 16.9
Total Assets	\$	201.5	\$	202.5
Current Liabilities Noncurrent Liabilities	\$	6.4 16.5	\$	4.2 14.0
Total Liabilities	\$	22.9	\$	18.2
Net Position: Net Investment in Capital Assets Restricted Unrestricted	\$	144.2 22.9 11.5	\$	146.4 25.8 12.1
Total Net Position	\$	178.6	\$	184.3

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 \$1.5 million in fiscal year 2014. Cash and investments decreased by \$1.9 million. Accounts and notes receivable increased by \$0.4 million. Prepaid assets and inventory remained static.

Capital assets increased \$1.2 million due to the normal depreciation of \$8.6 million, which was offset by the normal modernization activities, including Carnegie, which increased buildings by \$9.8 million.

Total liabilities increased \$4.7 million. Total current liabilities rose by \$2.2 million and total non-current liabilities increased \$2.5 million. The most significant activity affecting liabilities was the increase in the Authority's capital lease obligations.

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

TABLE 2
CHANGE IN UNRESTRICTED NET POSITION

	Milli of Do		lions ollars
Unrestricted Net Position as of September 30, 2013			\$ 12.1
Operating Income	\$	(1.2)	
Non-Operating Revenue (Expenses)		(10.1)	
Capital Contributions		5.6	
Net Decrease in Net Position			(5.7)
Other Changes in Net Position			
Change in Net Investment in Capital Assets		2.2	
Change in Restricted Net Position		2.9	
			5.1
Unrestricted Net Position as of September 30, 2014			\$ 11.5

This table demonstrates that the change in net position of (\$5.7) million was comprised of as follows: the Authority decreased its net investment in capital assets by \$2.2 million, its restricted net position by \$2.9 million, and unrestricted net position by \$.6 million.

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:

	(in m	014 illions ollars)	(in n	013 nillions ollars)
Revenues:				
Resident revenue - rents and other	\$	10.0	\$	9.7
Operating subsidies and grant		42.2		45.8
Capital grants		3.7		4.1
Investment income		-		0.1
Partnership contribution		1.9		-
Other revenue		4.8		3.7
Total revenues		62.6		63.4
Expenses:				
Administrative		9.6		11.3
Tenant services		0.7		0.4
Utilities		5.1		4.8
Maintenance		8.2		8.1
Protective services		0.7		0.8
Insurance		1.5		1.3
General		1.7		1.4
Housing assistance payments		30.8		30.1
Depreciation and amortization		9.2		8.5
Casualty losses		0.1		-
Interest expense		0.7		0.5
Total expenses		68.3		67.2
Net increase (decrease)	\$	(5.7)	\$	(3.8)

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

Total revenues decreased by \$0.8 million (as compared to the previous year) primarily due to the following: Capital grants decreased by \$0.4 million, operating subsidies and grants decreased by \$3.6 million. Tenant revenue increased by \$0.3 million due to

increased leasing and additional units coming on-line in 2014. Other revenue increased by \$1.1 million and, finally, the Authority's partnership contributions rose by \$1.9 million.

Total expenses increased by \$1.1 million in fiscal year 2014. Administrative expenses decreased by \$1.7 million. Tenant services rose by \$0.3 million. Utilities rose by \$0.3 million. Maintenance rose by \$0.1 million. Protective services declined by \$0.1 million. Insurance increased by \$0.2 million. General expenses increased by \$0.3 million. HAP expense increased by \$0.7 million. Depreciation expense increased by \$0.7 million and interest expenses rose \$0.2 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

TABLE 4 CAPITAL ASSETS AT YEAR-END (NET OF DEPRECIATION AND AMORTIZATION)

	2014 (in millions of dollars)		2013 (in millions of dollars)	
Land	\$	10.1	\$	10.1
Buildings		271.0		261.2
Equipment - dwellings		12.4		12.4
Equipment - administrative		2.0		1.8
Accumulated depreciation		(141.0)		(132.4)
Construction in progress		6.7		6.9
Total	\$	161.2	\$	160.0

Capital Assets

As of September 30, 2014, the Authority had \$161.2 million invested in a variety of capital assets as reflected in the table above, which represents a net increase (addition, deductions, and depreciation) of \$1.2 million from \$160.0 million at September 30, 2013. This increase was due to the normal depreciation of \$8.6 million along with a decrease in construction work in progress of \$0.2 million, which was offset by increases in buildings of \$9.8 million, and equipment of \$0.2 million.

TABLE 5

OUTSTANDING DEBT, AT YEAR-END (IN MILLIONS)

	Totals			
	2	2014		2013
Current portion of long-term debt Noncurrent portion of long-term debt	\$	1.7 15.3	\$	0.8 12.8
Total debt	\$	17.0	\$	13.6

Debt Outstanding

As of year-end, the Authority had \$17.0 million in debt outstanding, compared to \$13.6 million in 2013. The increase is due to the long-term mixed financing debt associated with Carnegie and Phase VII of the Authority's energy performance contract.

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, 2014 AND 2013

Assets

1155005			
	2014		2013
Current assets:			
Cash and cash equivalents:			
Cash - unrestricted	\$ 12,3	302,399 \$	13,163,149
Cash - other restricted	7,0	561,313	9,850,118
Cash - tenant security deposits	,	720,870	694,394
Cash - restricted for payment of current liability	1,0	080,780	
Total cash and cash equivalents	21,7	765,362	23,707,661
Accounts and notes receivables, net of allowances for			
doubtful accounts:			
Accounts receivable - HUD other projects		219,586	418,286
Accounts receivable - miscellaneous		837,293	366,361
Accounts receivable - tenants - dwelling rents		145,489	128,128
Allowance for doubtful accounts - dwelling rents and other		(30,476)	(43,022)
Tenant fraud recovery		60,864	-
Accrued interest receivable		979	
Total accounts and notes receivables, net of			
allowances for doubtful accounts	1,2	233,735	869,753
Investments:			
Investments - unrestricted		527,186	527,178
Investments - restricted		158,552	144,229
Total current investments		685,738	671,407
Prepaid expenses and other assets	4	402,113	369,834
Inventories		2,187	2,187
Total current assets	24,0	089,135	25,620,842
Noncurrent assets:			
Capital assets:			
Land		060,367	10,051,272
Buildings		895,199	261,270,069
Furniture, equipment, and machinery - dwellings		372,476	12,372,476
Furniture, equipment, and machinery - administration		950,849	1,806,806
Accumulated depreciation	, ,	370,172)	(132,385,011)
Construction in progress	6,7	744,470	6,858,616
Total capital assets, net of accumulated depreciation	161,	153,189	159,974,228
Investment in mixed finance activities, net of			
accumulated amortization		373,302	15,920,448
Notes and mortgages receivable - non-current		634,997	741,983
Investment in partnership		245,000	245,000
Total noncurrent assets	177,4	406,488	176,881,659
Total Assets	\$ 201,4	495,623 \$	202,502,501

(Continued)

See accompanying notes to financial statements.

STATEMENTS OF NET POSITION

SEPTEMBER 30, 2014 AND 2013 (Continued)

Liabilities and Net Position

	2014		2013
Liabilities:	 		
Current liabilities:			
Accounts payable	\$ 1,285,932	\$	1,574,454
Accrued wage/payroll taxes payable	325,890		365,032
Accrued compensated absences - current	164,934		164,923
Accounts payable - HUD PHA programs	1,057,049		89,500
Accounts payable - other government	623,493		259,956
Tenant security deposits	720,870		694,394
Unearned revenue	86,629		80,611
Current portion - capital lease obligations/debt	1,692,988		752,472
Other current liabilities	 440,017		208,239
Total current liabilities	 6,397,802		4,189,581
Noncurrent liabilities:			
Noncurrent portion - capital lease obligations/debt	15,286,074		12,813,227
Other noncurrent liabilities	573,504		552,328
Accrued compensated absences - noncurrent	 659,743		659,699
Total noncurrent liabilities	 16,519,321		14,025,254
Total Liabilities	 22,917,123		18,214,835
Net Position:			
Net investment in capital assets	144,174,127		146,408,529
Restricted for:			
Mixed financing loans	15,820,061		16,481,718
Partnership reserves	7,027,369		6,533,360
Housing Choice Voucher Program	108,580		2,794,585
Unrestricted net position	 11,448,363		12,069,474
Total Net Position	 178,578,500		184,287,666
Total Liabilities and Net Position	\$ 201,495,623	\$	202,502,501

(Concluded)

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
Operating Revenues:		
Tenant revenue:		
Net tenant rental revenue	\$ 9,848,395	\$ 9,577,087
Tenant revenue - other	106,644	114,328
Total tenant revenue	9,955,039	9,691,415
HUD PHA operating grants	41,959,770	45,795,704
Other governmental operating grants	280,181	21,839
Investment income - unrestricted	24,735	41,678
Other revenue	4,819,317	3,737,401
Investment income - restricted	3,441	8,899
Total operating revenues	57,042,483	59,296,936
Operating Expenses:		
Housing assistance payments	30,843,816	30,145,372
Administrative:		
Administrative salaries	4,279,359	4,881,971
Auditing fees	228,852	219,999
Advertising and marketing	19,989	18,502
Employee benefit contributions - administrative	1,653,499	2,012,775
Office expenses	1,058,862	1,180,879
Legal expense	508,018	535,491
Travel	136,019	125,840
Other operating - administrative	1,655,723	2,365,730
Tenant services:		
Tenant services - salaries	345,192	137,677
Relocation costs	, <u>-</u>	3,749
Employee benefit contributions - tenant services	135,304	48,814
Tenant services - other	191,072	191,141
Utilities:		
Water	760,370	717,543
Electricity	1,825,426	1,774,232
Gas	1,257,986	1,044,080
Sewer	1,295,785	1,214,067
Ordinary maintenance and operations:		
Ordinary maintenance and operations - labor	3,463,014	3,386,240
Ordinary maintenance and operations - materials and other	1,359,721	1,386,462
Ordinary maintenance and operations - contract costs	2,159,875	2,063,452
Employee benefit contributions - ordinary maintenance	1,250,803	1,247,466
Protective services:		
Protective services - labor	496,592	507,558
Protective services - other contract costs	35,494	52,465
Protective services - other	3,014	37,180
Employee benefit contributions - protective services	160,225	155,374
		(Continued)

See accompanying notes to financial statements.

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013 (Continued)

	2014	2013
Insurance expense:		
Property insurance	753,354	715,052
Liability insurance	181,589	220,368
Workmen's compensation insurance	387,825	234,266
Other insurance	143,904	136,757
General expenses:		
Other general expenses	1,233,334	1,014,002
Payments in lieu of taxes	255,513	337,278
Bad debt	186,468	177,107
Total operating expenses	58,265,997	58,288,889
Operating Income (Loss)	(1,223,514)	1,008,047
Non-Operating Revenue (Expenses):		
Extraordinary maintenance	(16,948)	-
Casualty losses - non-capitalized	(128,340)	(75,423)
Interest expense	(705,727)	(418,102)
Gain (loss) on disposal of capital asset	475	_
Depreciation and amortization expense	(9,203,509)	(8,460,225)
Total non-operating revenue (expenses)	(10,054,049)	(8,953,750)
Capital Contributions:		
HUD capital grants	3,705,715	4,054,025
Partnership contribution	1,862,682	
Total capital contributions	5,568,397	4,054,025
Change in Net Position	(5,709,166)	(3,891,678)
Total net position - beginning	184,287,666	188,179,344
Total net position - ending	\$ 178,578,500	\$ 184,287,666

(Concluded)

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
Cash Flows From Operating Activities:		
Operating grants received	\$ 43,282,738	\$ 46,750,736
Receipts from tenants	9,890,744	9,733,208
Other receipts	4,354,403	5,187,234
Housing assistance payments	(30,843,816)	(30,145,372)
Payments for good and services	(15,342,503)	(16,571,389)
Payments to employees	(11,823,075)	(12,231,828)
Net cash provided by (used in) operating activities	(481,509)	2,722,589
Cash Flows From Noncapital and Related Financing Activities:		
Loan repayments received	106,986	132,203
Cash Flows From Capital and Related Financing Activities:		
HUD and other capital grants	3,829,177	4,765,325
Acquisition of fixed assets and construction of capital assets	(8,139,011)	(4,782,650)
Investment in mixed finance development activities	21,556	12,258
Proceeds from debt	6,484,367	-
Capital lease/debt principal paid	(3,071,004)	(1,105,354)
Interest paid	(705,727)	(418,102)
Net cash provided by (used in) capital and related financing activities	(1,580,642)	(1,528,523)
Cash Flows From Investing Activities:		
Purchase (sale) of investments	(14,331)	5,786,562
Interest income	27,197	50,577
Net cash provided by (used in) investing activities	12,866	5,837,139
Net Increase (Decrease) in Cash and Cash Equivalents	(1,942,299)	7,163,408
Cash and Cash Equivalents:		
Beginning of year	23,707,661	16,544,253
End of year	\$ 21,765,362	\$ 23,707,661
Nanagh Investment Capital and Financing Activities		
Noncash Investment, Capital, and Financing Activities: Acquisition of capital assets through partnership contribution	\$ 1,862,682	\$ -
	· , , , , , , , , , , , , , , , , , , ,	
Acquisition of capital assets by assuming directly related debt	\$ -	\$ 2,019,686
		(Cti1)

(Continued)

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013 (Continued)

	2014		2013	
Reconciliation of Operating Income (Loss) to Net Cash and Cash Equivalents From Operating Activities:				
Operating income (loss)	\$	(1,223,514)	\$	1,008,047
Adjustments to reconcile operating income (loss) to cash and cash equivalents provided by (used in) operating activities:				
Investment (income) loss		(28,176)		(50,577)
Change in assets and liabilities:				
Accounts receivable		(486,465)		2,926,733
Prepaid expenses and other assets		(32,279)		(59,934)
Accounts payable and accrued liabilities		1,282,907		(1,044,790)
Unearned revenue		6,018		(56,890)
Total adjustments		742,005		1,714,542
Net cash and cash equivalents provided by (used in) operating activities	\$	(481,509)	\$	2,722,589

(Concluded)

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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, 2014 AND 2013

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 entities (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 entities 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 financial statements

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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, 2014 AND 2013

contracts to provide supportive housing for persons with disabilities with independent landlords.

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

<u>CDBG and HOME 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.

<u>Emergency Solutions Grant Program (ESG):</u> 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 entities (Three Rivers Communities, Inc., Three Rivers GP Corp., Ohio Valley Housing GP Corp., Waterfront Housing GP Corp., Fox Hill Management, Inc., and Waterfront Fraser, LLC) that were created to support the Authority in serving the low income residents of the County.

Operating Revenues and Expenses

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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.

Compensated Absences

Unused employee vacation time is accumulated and paid upon resignation, retirement, or termination. The amount of the compensated absence liability is

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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, 2014 consisted of \$15,820,061 restricted in accordance with mixed financing and loan agreements as discussed in Notes 5 and 6, respectively, \$7,027,369 restricted per various partnership escrow agreements in the LIPH Program, and \$108,580 of net position restricted in the Housing Choice Voucher Program, as this portion of net position is available only for future housing assistance payments.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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 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.

• 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 Pronouncement

The Authority has adopted Governmental Accounting Standards Board (GASB) Statement No. 65, "Items Previously Reported as Assets and Liabilities," effective for periods beginning after December 15, 2012 (the Authority's fiscal year ending September 30, 2014). This statement reclassifies certain items previously 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. As of September 30, 2014, the Authority had no items that qualified for reporting in these classifications

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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.

As of September 30, 2014, \$1,157,798 of the Authority's \$21,852,761 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 \$20,793,270 as of September 30, 2014.

Excluded from the above amounts, but presented as cash and cash equivalents on the statement of net position, are investments of \$972,092 (book and bank value), described in more detail under the investments section below.

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.

Investments

Investments consisted of the following at September 30, 2014 and 2013:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	 Fair Market Value				
Investment Type	2014		2013		
INVEST	\$ 16,012	\$	16,004		
U.S. Agencies	956,080		813,339		
Mutual fund - BlackRock	685,738		671,407		
	\$ 1,657,830	\$	1,500,750		

As of September 30, 2014 and 2013, the entire investments in INVEST and U.S. Agencies of 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, 2014 and 2013, 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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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 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.

A summary of the partnerships is as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Property	Partnership	Number of Units
Hays Manor	Hays Manor Associates	138
Sharps Terrace	Sharpsburg Housing Limited Partnership	36
Groveton Village	Groveton Housing Partnership, L.P.	69
Homestead Apartments	Homestead Housing Development, L.P.	60
Homestead Apartments II	Homestead Housing Development, L.P. II	59
Homestead Apartments III	Homestead Housing Development, L.P. III	60
Homestead Apartments IV	Homestead Housing Development, L.P. IV	52
Negley Gardens	Felix Negley, L.P.	26
Pleasant Ridge I	Ohioview Housing Partnership, L.P.	112
Pleasant Ridge II	Ohioview Housing Partnership, L.P. II	69
Dalton's Edge I	Tarentum Housing Limited Partnership	48
Dalton's Edge II	Tarentum Housing Limited Partnership II	72
Dumplin Hall	Dumplin Hall Housing Partnership, L.P.	46
John Fraser Hall	Fraser Housing Limited Partnership	72
Pine Ridge Heights	Pine Ridge Heights Associates	40
Andrew Carnegie Apartments	514 Lydia Street, LP	17

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 properties.

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, 2014 and 2013.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

4. CAPITAL ASSETS/ACCUMULATED DEPRECIATION

A summary of changes in capital assets during fiscal year 2014 for the Authority is as follows:

	September 30, 2013	Increases/ Transfers	Decreases/ Transfers	September 30, 2014	
Capital assets, not being depreciated: Land Construction in progress	\$ 10,051,272 6,858,616	\$ 9,095 6,725,520	\$ - (6,839,666)	\$ 10,060,367 6,744,470	
Total capital assets not being depreciated	16,909,888	6,734,615	(6,839,666)	16,804,837	
Capital assets being depreciated: Buildings Furniture, equipment, and	261,270,069	9,625,130	-	270,895,199	
machinery - dwellings Furniture, equipment, and	12,372,476	-	-	12,372,476	
machinery - administration	1,806,806	251,393	(107,350)	1,950,849	
Total capital assets, being depreciated	275,449,351	9,876,523	(107,350)	285,218,524	
Less accumulated depreciation for: Buildings Furniture, equipment, and	(122,207,542)	(8,063,538)	-	(130,271,080)	
machinery - dwellings Furniture, equipment, and	(8,983,852)	(310,206)	-	(9,294,058)	
machinery - administration	(1,193,617)	(218,767)	107,350	(1,305,034)	
Total accumulated depreciation	(132,385,011)	(8,592,511)	107,350	(140,870,172)	
Total capital assets being depreciated, net	143,064,340	1,284,012		144,348,352	
Total capital assets	\$ 159,974,228	\$ 8,018,627	\$ (6,839,666)	\$ 161,153,189	

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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

	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	12,382,412	-	(9,936)	12,372,476
Furniture, equipment, and 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

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Authority will forgive these notes at a rate of 10% a year for ten years. The receivables are recorded at their net present value of \$110,333 and \$118,333 as of September 30, 2014 and 2013, respectively.

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, 2014 and 2013 was \$72,288 and \$109,713, 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 \$243,058 and \$231,484 at September 30, 2014 and 2013, 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, 2014 and 2013.

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, 2014, and the amortization expense for these notes was \$73,135 in both fiscal years 2014 and 2013. The receivables are recorded at their net present value of \$90,285 and \$163,420 as of September 30, 2014 and 2013, respectively.

A summary of the above-described notes receivable as of September 30, 2014 and 2013 is as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Note	2014		 2013
Second mortgages	\$	110,333	\$ 118,333
Life Center note		72,288	109,713
Lavender Heights		243,058	231,484
St. Joseph		119,033	119,033
Pleasant Ridge second mortgages		90,285	163,420
Total	\$	634,997	\$ 741,983

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 ranging 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.

As of September 30, 2014, the balance of investment in mixed finance development activities totaled as noted:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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	1,340,034
North Hills Housing #2	40 years	03/01/2051	 819,640
Subtotal			21,096,352
Accumulated amortization as of Sep	tember 30, 2013	\$ (5,197,460)	
Amortization for the year ended Sep	tember 30, 2014	(525,590)	
Accumulated	amortization as of S	September 30, 2014	(5,723,050)
	Balance at S	September 30, 2014	\$ 15,373,302

As of September 30, 2013, the balance of investment in mixed finance development activities totaled as noted:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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
Accumulated amortization as of Sep	tember 30, 2012	\$ (4,670,912)	
Amortization for the year ended Sep	tember 30, 2013	(526,548)	
Accumulated	amortization as of S	September 30, 2013	(5,197,460)
	Balance at S	September 30, 2013	\$ 15,920,448

^{*} 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 at this time.

7. TARENTUM LIFE CENTER LEASE

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

The term of the lease is for 15 years, with payments due monthly, ranging from approximately \$17,000 at the beginning of the lease term to approximately \$21,000 at the end of the lease term.

Minimum yearly payments are as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Fiscal Year Ending September 30,	 Amount
2015	\$ 226,260
2016	229,608
2017	233,052
2018	236,496
2019	240,042
Thereafter	 616,278
	\$ 1,781,736

The net book value of this building was approximately \$2,192,000 and \$2,307,000 as of September 30, 2014 and 2013, respectively. Depreciation on the building during the year was approximately \$115,000 in both 2014 and 2013.

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 2014 and 2013, 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 \$18,000 and \$17,500 in 2014 and 2013, respectively, and an additional \$6,000 and \$5,500 catch-up for certain employees over age 50 in 2014 and 2013, respectively. 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 2014 and 2013:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	an participants at year-end 155		2013
Plan participants at year-end			162
Employer contributions	\$	661,000	\$ 668,000
Employee contributions	\$	463,000	\$ 492,000
Total payroll	\$	8.7 million	\$ 8.7 million
Plan payroll	\$	8.1 million	\$ 8.5 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 \$330,000 and \$320,000, respectively, for the years ended September 30, 2014 and 2013.

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

Fiscal Year Ending	-	Minimum		
September 30,	Lea	se Payments		
2015	\$	330,110		
2016		330,110		
2017		330,110		
2018		81,273		
	\$	1,071,603		

10. LONG-TERM DEBT

Notes and Mortgages Payable

In December 2002, Groveton Housing Limited Partnership (a blended component unit 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, 2014 AND 2013

Homestead Housing Development Limited Partnership (a blended component unit 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 blended component unit 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, 2014 and 2013) 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 blended component unit 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 blended component unit 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, 2014 AND 2013

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 in 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, payable in full in 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 were 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. Interest of \$94,752 was accrued during fiscal year 2014. 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. Principal payments were to begin in March 2009; however, due to continuing negotiations, interest-only payments were made during 2009 through 2014. The Authority has made an offer to pay the balance on the mortgages, however have not yet received a response. Because of this, the majority of the balance outstanding has been included as the amount due in 2015 in the schedule below. As of September 30, 2014, the aggregate principal balance outstanding was \$441,781.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Fiscal Year Ending September 30,	Principal Payment					nterest ayment
2015 2016	\$	\$ 384,210 57,571		6,176 10		
	\$	441,781	\$	6,186		

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, 2014, the aggregate principal balance outstanding was \$3,600,000.

Fiscal Year Ending	Principal			Interest		
September 30,	Payment		Payment		F	Payment
2015	\$	300,000	\$	235,768		
2016		300,000		216,121		
2017	300,000			196,474		
2018	300,000			176,826		
2019		300,000		157,179		
2020-2024		1,500,000		491,184		
2025-2026		600,000		58,942		
	\$	3,600,000	\$	1,532,494		

Capital Lease

In January 2014, the Authority entered into an 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 in the amount of \$4,346,400, and (3) finance the costs of issuance of the capital lease. The lease is paid back in 77 monthly installments of varying amounts, commencing January 1, 2014, at an effective interest rate of 2.19%, scheduled as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Fiscal Year Ending September 30	 Minimum Lease Payments			
2015	\$ 995,587			
2016	1,026,070			
2017	1,057,486			
2018	1,089,865			
2019	1,123,234			
2020	624,787			
Total payments	5,917,029			
Less: interest	359,377			
Present value	\$ 5,557,652			

Included as capital leases are approximately \$2.78 million in capital assets: furniture, equipment, and machinery – dwellings, along with accumulated depreciation of approximately \$695,000, and \$3.27 million of capital assets: construction in progress.

In addition to the above leases, the Authority has additional capital leases totaling approximately \$158,000, which are not considered to be material.

Total long-term debt payments are as follows:

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Fiscal Year Ending September 30,		
2015		\$ 1,980,814
2016		1,698,196
2017		1,553,960
2018		1,566,691
2019		1,834,502
2020-2024		3,145,972
2025-2029		2,363,422
2030-2033		1,753,961
2036 (Tarentum)		914,600
2042 (Groveton)		345,000
2045 (Ohioview I)		470,000
2046 (Ohioview II)	_	1,250,000
Total minimum debt payments		18,877,118
Less: amounts representing interest	_	1,898,056
Future minimum debt payments	_	\$ 16,979,062

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Changes in Long-Term Liabilities

The schedule of changes in long-term liability activity for the year ended September 30, 2014 is presented below:

	Balance at September 30,			Balance at September 30,	Due Within	
	2013	Additions	Reductions	2014	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	94,752	-	1,754,480	-	
Three Rivers Rental Properties Notes	441,781	-	-	441,781	384,210	
CFFP Notes Payable	3,900,000	-	(300,000)	3,600,000	300,000	
Capital Leases	2,096,540	6,389,615	(2,771,004)	5,715,151	1,008,778	
Compensated Absences	824,622	164,978	(164,923)	824,677	164,934	
Other Noncurrent	552,328	21,176		573,504		
Total noncurrent liabilities	\$ 14,942,649	\$ 6,670,521	\$ (3,235,927)	\$ 18,377,243	\$1,857,922	

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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

	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

11. INTERFUND RECEIVABLE AND PAYABLE

In 2009, Business Activities (Three Rivers) issued a note in the amounts of \$164,302 to Glenshaw, to refinance a previous note. The note bears interest at a rate of 3.8%, and payments on the note are due in 216 monthly installments of \$1,051. The amount outstanding was \$129,908 and \$137,433 as of September 30, 2014 and 2013, respectively. Amounts are due between entities and are eliminated for presentation on the financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Fiscal Year Ending September 30,	rincipal Payment	nterest ayment
2015	\$ 7,815	\$ 4,801
2016	8,118	4,499
2017	8,431	4,185
2018	8,758	3,859
2019	9,096	3,521
2020-2024	51,037	12,047
2025-2028	 36,653	 2,247
	\$ 129,908	\$ 35,159

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, 2014 amounted to approximately \$17 million.

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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.



Entity-Wide Financial Data Schedule

2014		14.850	740 14.871	790 14.181	14.856	14.218	14.870	14.231	State/Local	Bus. Acct.				
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Section 8 - Mainstream	Section 8 - Mod Rehab Total	CDBG Total	ROSS/FSS Total	ESG Total	State/ Local TOTAL	TOTAL BUSINESS ACTIVITIES	Glenshaw Gardens - Component	SUBTOTAL	Elimination	ACHA TOTAL
											Unit			
111	Cash-unrestricted Cash-restricted-modernization and development	7,739,257	172,608	65,997	175,596	-	-	-	-	3,906,109	242,832	12,302,399	-	12,302,399
	Cash-other restricted	7,027,369	498,254		-	-	-	-	-	135,690		7,661,313	-	7,661,313
	Cash-tenant security deposits	661,157			-	-	-	-	-	46,312	13,401	720,870	-	720,870
115 100	Cash - Restricted for payment of current liability Total Cash	1,080,780 16,508,563	670,862	65,997	175,596	-	-	-	-	4,088,111	256,233	1,080,780 21,765,362	-	1,080,780 21,765,362
		10,308,303	070,802	03,337	173,370	-	-		-	4,000,111	230,233	21,703,302	-	21,703,302
121	Accounts receivable - PHA projects	-			-	-	-	-	-			-	-	-
122-010	Accounts receivable - HUD other projects - Operating Subsidy Accounts receivable - HUD other projects - Capital fund	185,454			1,829	-	-	-	-	-		1,829 185,454	-	1,829 185,454
122-030	Accounts receivable - HUD other projects - Other	-			-	-	32,303	-	-	-		32,303	-	32,303
122	Accounts receivable - HUD other projects	185,454	-	-	1,829	-	32,303	-	-		-	219,586	-	219,586
124 125-010	Account receivable - other government Account receivable - miscellaneous - Not For Profit				-	-	-	-	-	-		-	-	-
125-020	Account receivable - miscellaneous - Partnership	-			-	-	-	-	-	-		-	-	-
	Account receivable - miscellaneous - Joint Venture	-			-	-	-	-	-	-		-	-	-
125-040 125-050	Account receivable - miscellaneous - Tax Credit Account receivable - miscellaneous - Other	403,566			-	158,425	-	-	113,995	49,240	112,067	837,293	-	837,293
125	Account receivable - miscellaneous	403,566	-	-	-	158,425	-	-	113,995	49,240	112,067	837,293	-	837,293
126	Accounts receivable - tenants	130,462			-	-	-	-	-	1,328	13,699	145,489	-	145,489
	Allowance for doubtful accounts - tenants Allowance for doubtful accounts - other	(28,776)			-	-	-	-	-	-	(1,700)	(30,476)	-	(30,476)
120.2	Notes, Loans, & Mortgages Receivable - Current				-	-	-	-	-	-		-	-	-
128	Fraud recovery	60,864			-	-		-	-	-		60,864	-	60,864
128.1 129	Allowance for doubtful accounts - fraud	-			-	-	-	-	-	-	979	979	-	979
120	Accrued interest receivable Total receivables, net of allowance for doubtful accounts	751,570	_	-	1,829	158,425	32,303	-	113,995	50,568	125,045	1,233,735	-	1,233,735
			•		, , , , , ,		, , , , , ,	•		,				
131 132	Investments - unrestricted	527,186	-		-	-	-	-	-	-		527,186	-	527,186
135	Investments - restricted Investments - Restricted for payment of current liability	158,552	1		-		-	-	-	-		158,552	-	158,552
142	Prepaid expenses and other assets	402,113			-	-	-	-	-	_		402,113	-	402,113
143	Inventories	-			-	-	-	-	-	2,187		2,187	-	2,187
	Allowance for obsolete inventories Inter program - due from	305,056			-		-	-	-	-		305,056	(305,056)	-
145	Assets held for sale					-		-	-	_			-	-
150	Total Current Assets	18,653,040	670,862	65,997	177,425	158,425	32,303	-	113,995	4,140,866	381,278	24,394,191	(305,056)	24,089,135
	Land	8,725,988			-	-	-	-	-	1,285,636	48,743	10,060,367	-	10,060,367
162 163	Buildings Furniture, equipment and machinery - dwellings	256,455,684			-	-	-	-	-	13,643,290	796,225 13.018	270,895,199 12,372,476	-	270,895,199 12.372.476
163	Furniture, equipment and machinery - dweinings Furniture, equipment and machinery - administration	1,704,524	180,603		-	-	-	-	-	64,738	984	1,950,849	-	1,950,849
165	Leasehold improvements	-			-		-	-	-	-		-	-	-
166 167	Accumulated depreciation	(133,492,477) 5 658 001	(133,633)		-	- 752.042	-	-	-	(6,433,835)	(810,227)	(140,870,172)	-	(140,870,172)
168	Construction in progress Infrastructure	5,658,001			-	753,043	-	-	-	333,426		6,744,470	-	6,744,470
160	Total capital assets, net of accumulated depreciation	151,411,178	46,970	-	-	753,043	-	-	-	8,893,255	48,743	161,153,189	-	161,153,189
171-010	Notes I am 0 manual minds Non-mont Not For Built						1		1		1	1	1	1
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit Notes, Loans, & mortgages receivable - Non-current - Partnership				-	-	-	-	-	73,763,435		73,763,435	(58 390 133)	15,373,302
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	-			-	-	-	-	-	-		-	-	-
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	71.000			-	-	-	-	-	- coa oca		761005	(120.000	
171-050 171	Notes, Loans, & mortgages receivable - Non-current - Other Notes, Loans, & mortgages receivable - Non-current	71,000 71,000	_	_	-	-	-	-	-	693,905 74,457,340	-	764,905 74,528,340	(129,908) (58,520,041)	634,997 16,008,299
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - NFP	- 1,300			-	-	-		-	- 1,107,040		,020,010	- (,-20,041)	,000,277
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership				-	-	-	-	-	-		-	-	-
172-030 172-040	Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit		1		-	-	-	-	-	-		-	-	-
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	-			-	-	-	-	-	-		-	-	-
172 173	Notes, Loans, & mortgages receivable – Non-current - past due	-	-		-	-	-	-	-	-	-	-	-	-
173	Grants receivable – Non-current Other assets - Not For Profit				-	-	-	-	-	-		-	-	-
174-020	Other assets - Partnership				-		-	_	-	-		-	-	-
174-030	Other assets - Joint Venture				-		-	-	-	-		-	-	-
174-040 174-050	Other assets - Tax Credit Other assets - Other				-	-	-	-	-	-		-	-	-
174	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 - Joint Venture Investment in Joint venture - Tax Credit	-			-	-	-	-	-	243,000		243,000	-	243,000
176-050	Investment in Joint venture - Other	-			-	-		-	-	-		-	-	-
176 180	Investment in joint venture Total Non-current Assets	151,482,178	46,970		-	753,043	-	-	-	245,000 83,595,595	48,743	245,000 235,926,529	(58,520,041)	245,000 177,406,488
				-					-					
190	Total Assets	170,135,218	717,832	65,997	177,425	911,468	32,303		113,995	87,736,461	430,021	260,320,720	(58,825,097)	201,495,623

2014			740	500										
2014		14.850	740 14.871	790 14.181	14.856	14.218	14.870	14.231	C4-4-//1	D 44				
		14.850	14.8/1	14.181	14.856	14.218	14.870	14.231	State/Local	Bus. Acct.				
	Description		Section 8 Housing							TOTAL	Glenshaw			
Line Item No.	Description	LIPH	Choice	Section 8 -	Section 8 - Mod	CDBG	ROSS/FSS	ESG	State/	BUSINESS	Gardens -	SUBTOTAL	Filminosion	ACHA TOTAL
		Total	Voucher	Mainstream	Rehab Total	Total	Total	Total	Local TOTAL	ACTIVITIES	Component	SUBTUTAL	Limination	ACHA IOTAL
			voucher							ACTIVITIES	Unit			
311	Bank overdraft				-	_	-	-	-	_			-	-
312	Accounts payable <= 90 days	1.091.299				-	-	-	-	166.147	28,486	1.285.932		1.285.932
313	Accounts payable > 90 days past due	.,,,,,,,,,			-	-	-	-	-			.,,		.,,
321	Accrued wage/payroll taxes payable	275.591	29,963					-			20.336	325,890		325,890
322	Accrued compensated absences - current portion	142.420				-	-	-	-		_0,000	164,934	-	164,934
324	Accrued contingency liability		,,,					-						
325	Accrued interest payable					-	-	-	-				-	-
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy		703	15.015	115,730	-	-	-	-			131.448	-	131.448
331-020	Accounts payable - HUD PHA Programs - Capital fund	897.273	,,,,	,		-		-				897 273	-	897,273
331-030	Accounts payable - HUD PHA Programs - Other	-			-	_	-	-	-	28,328		28,328	-	28,328
331	Accounts payable - HUD PHA Programs	897,273	703	15,015	115,730	-	-	-	-	28,328	-	1,057,049	-	1,057,049
332	Accounts payable - PHA Projects	-			-	-	-	-	-	-		-	-	-
333	Accounts payable - other government	598,511	24,982				-	-	-			623,493		623,493
341	Tenant security deposits	661.157					-	-	-	46.312	13.401	720,870	-	720,870
342-030	Unearned revenue - Other	35,796			-	-	-	-	-	49,800	1,033	86,629	-	86,629
342	Unearned Revenue	35,796		-	-	-	-	-	-	49,800	1.033	86,629	-	86,629
343-010	CFFP	299,999					-	-	-	-	, , , , , , , , , , , , , , , , , , , ,	299,999		299,999
343-020	Capital Projects/ Mortgage Revenue	997,113	11,666		-	-	-	-	-	384,210		1,392,989	-	1,392,989
343	Current portion of LTD- capital projects/mortgage revenue bonds	1,297,112	11,666	-	-	-	-	-	-	384,210	-	1,692,988	-	1,692,988
344	Current portion of long-term debt - operating borrowings	-				-	-	-	-	-	7,815	7,815	(7,815)	-
345	Other current liabilities	409,010	-			-	-	-	-	31,007		440,017	-	440,017
346	Accrued liabilities - other					-	-	-	-				-	-
347	Inter program - due to		-		333	158,425	32,303	-	113,995	-		305,056	(305,056)	-
348	Loan liability - current		-		-	-	-	-	-	-	-		-	-
310	Total Current Liabilities	5,408,169	89,828	15,015	116,063	158,425	32,303	-	113,995	705,804	71,071	6,710,673	(312,871)	6,397,802
351-010	Long-term debt - CFFP	3,300,001						-		-		3,300,001		3,300,001
351-020	Long-term - Capital Projects/ Mortgage Revenue	69,761,004	27,631			-	-	-	-	587,571		70,376,206	(58,390,133)	11,986,073
351	Capital Projects/ Mortgage Revenue Bonds	73,061,005	27,631	-	-	-	-	-	-	587,571	-	73,676,207	(58,390,133)	15,286,074
352	Long-term debt, net of current - operating borrowings				-	_	-	-	-		122,093	122,093	(122,093)	-
353	Non-current liabilities - other	183,830	389,674		-	-	-	-	-	-		573,504	-	573,504
354	Accrued compensated absences- Non-current	569,687	90,056		-	-	-	-	-	-		659,743	-	659,743
355	Loan liability - Non-current	-	-	-	-	-	-	-	-		-	-	-	-
356	FASB 5 Liabilities				-	-	-	-	-	-		-	-	-
357	Accrued Pension and OPEB Liability	-			-	-	-	-	-	-		-	-	-
350	Total Non-Current Liabilities	73,814,522	507,361	-	-	-	-		-	587,571	122,093	75,031,547	(58,512,226)	16,519,321

300	Total Liabilities	79,222,691	597,189	15,015	116,063	158,425	32,303		113,995	1,293,375	193,164	81,742,220	(58,825,097)	22,917,123
500.1	with the state of							,		# a.s		0.5 50.5	********	
508.1	Net investment in capital assets	77,053,061	7,673		-	753,043	-	-	-	7,921,474	48,743	85,783,994	58,390,133	144,174,127
511.1	Restricted Net Position	7,027,369	108,580	-	(1.272	-	-	-	-	74,210,194	100 ***	81,346,143	(58,390,133)	22,956,010
512.1 513	Unrestricted Net Position	6,832,097	4,390	50,982	61,362	-	-	-	-	4,311,418	188,114	11,448,363	-	11,448,363
313	Total Equity/Net Position	90,912,527	120,643	50,982	61,362	753,043			-	86,443,086	236,857	178,578,500		178,578,500
600	Total Liabilities and Equity/Net Position	170,135,218	717,832	65,997	177,425	911,468	32,303	1	113,995	87,736,461	430,021	260,320,720	(58,825,097)	201,495,623
000	Total Liabilities and Equity/Act rosition	1/0,135,218	/1/,832	05,997	1//,425	911,408	32,303		113,995	0/,/30,401	430,021	200,320,720	(30,023,097)	201,495,023

2014		14.850	740 14.871	790 14.181	14.856	14.218	14.870	14.231	Other Fed 1						
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Section 8 - Mainstream	Section 8 - Mod Rehab Total	CDBG Total	Ross/FSS Total	ESG Total	Other Federal TOTAL	State/Local TOTAL	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
70300	Net tenant rental revenue	8,732,344			-	-	-	-	-	-	845,451	270,600	9,848,395	-	9,848,395
70400	Tenant revenue - other	106,644			-	-	-	-	-	-			106,644	-	106,644
70500	Total Tenant Revenue	8,838,988	-	-	-	•	-		-	-	845,451	270,600	9,955,039	•	9,955,039
70600-010	Housing assistance payments	-	26,086,225	241,397	413,840	-	-	-	-	-	-	-	26,741,462	-	26,741,462
70600-020	Ongoing administrative fees earned	-	2,515,280	39,323	48,132	-	-	-	-	-	-	-	2,602,735		2,602,735
70600-030 70600-040	FSS Coordinator Actual independent public accountant audit costs	-	99,606			-	-		-	-	-		99,606	-	99,606
70600-050	Total preliminary fees earned	-			-	-	-	-	-	-	-	-	-	-	-
70600-060	Interest earned on advances	-					-	-	-	-	-	-			-
70600-070 70600	Admin fee calculation description HUD PHA operating grants	12,213,947	28,701,111	280,720	461,972		302,020	-	-	-	-	-	41,959,770		41,959,770
70000	HOD I HA operating grains	12,213,747	20,701,111	200,720	401,772	-	302,020		-	_	-	-	41,757,770	-1	,
70610	Capital grants	2,952,672				753,043	-	-	-	-	-		3,705,715	-	3,705,715
70710	Management Fee	3,218,408				_	1			1		1	3,218,408	(3,218,408)	
70720	Asset Management Fee	365,160			-	-	-	-	-	-			365,160	(365,160)	-
70730	Book-Keeping Fee	757,747			-	-	-	-	-	-	-		757,747	(757,747)	-
70740 70750	Front Line Service Fee Other Fees	2,979,012			-	-	-	-	-	-	-		2,979,012	(2,979,012)	-
70700	Total Fee Revenue	7,320,327			-		-	-	-	-	-		7,320,327	(7,320,327)	-
							'.								,
70800	Other government grants	-			-	-	-	181,843	-	98,338	-		280,181	-	280,181
71100-010 71100-020	Housing Assistance Payment - investment income unrestricted Administrative Fee - investment income unrestricted	-	-		-	-			-	-				-	-
71100	Investment income - unrestricted	9,650	500	-	-	-	-	-	-	-	14,585		24,735		24,735
71200	Mortgage interest income	-			-	-	-	-		-	1,820,026		1,820,026	(1,820,026)	2
71300	Proceeds from disposition of assets held for sale	-			-		-	-	-	-	-		-		-
71310 71400-010	Cost of sale of assets Housing Assistance Payment - fraud recovery	-	47.886		-	-	-		-	-	-		47.886	-	47.886
71400-020	Administrative Fee - fraud recovery	-	47,000		-	-	-	-	-	-	-		-77,000	-	
71400	Fraud recovery		47,886			-	-			-	-		47,886		47,886
71500 71600	Other revenue Gain or loss on sale of capital assets	3,078,631 475	1,544,262	554	9,709	-	-	-	-	-	1,768,757	232,200	6,634,113 475	-	6,634,113 475
72000-010	Housing Assistance Payment - investment income restricted				-	-	-		-	-	-			*	
72000-020	Administrative Fee - investment income restricted	-					-			-	-				-
72000 70000	Investment income - restricted Total Revenue	3,441 34,418,131	30,293,759	281,274	471,681	753,043	302,020	181,843	-	98,338	4,448,819	502,800	3,441 71,751,708	(9,140,353)	3,441 62,611,355
70000	10tal Revenue			201,274	471,001	700,040	502,020	101,040						(7,240,000)	
91100	Administrative salaries	3,086,157	984,152			-	-	-	-	52,641	51,525		4,279,359		4,279,359
	Auditing fees Management Fee	211,308 2,419,724	13,970 779,844	8,472	10.368	-	-	-	-	-	-	3,574	228,852 3,218,408	(3,218,408)	228,852
91310	Management Fee Book-Keeping Fee	258,570	487,402	5,295	6,480	-	-	-	-	-	-		757,747	(757,747)	-
91400	Advertising and Marketing	15,898	3,351		-	-	-	-	-	-	740		19,989	-	19,989
	Employee benefit contributions - administrative	1,123,749 731,851	423,327 236,839		9,707	-	-	-	-	13,761 21,143	34,424 32,906		1,653,499 1,058,862	-	1,653,499 1,058,862
91600 91700	Office Expenses Legal Expense	731,851 427,374	2,302		9,707	-	-	-	-	21,143	32,906 78,215		1,058,862 508,018		1,058,862 508,018
91800	Travel	99,576	25,729		-	-	-	-	-	793	7,872	2,049	136,019	*	136,019
91810	Allocated Overhead					-	-	-		-	-				-
91900 91000	Other Total Operating Administrative	1,008,572 9,382,779	153 2,957,069	13,767	26,555	-	-	181,843 181,843	-	10,000 98,338			1,655,723 13,516,476	(3,976,155)	1,655,723 9,540,321
91000	Total Operating-Administrative	9,364,779	2,937,009	13,707	20,333	- 1	- 1	101,043	-	70,330	390,819	203,300	13,310,470	(3,770,133)	9,340,321
92000	Asset Management Fee	365,160				-	-		-	-	-		365,160	(365,160)	-
02100	The second secon	01.022			1		189,847			ı	73,412	1	245 102		345,192
92100 92200	Tenant services - salaries Relocation Costs	81,933				-	189,847		-	-	/3,412		345,192	-	545,192
92300	Employee benefit contributions - tenant services	19,496				-	76,733		-	-	39,075		135,304	-	135,304
92400	Tenant services - other	139,813				-	35,440		-	-	15,819		191,072		191,072
92500	Total Tenant Services	241,242	-	-	-	-	302,020		-	-	128,306	-	671,568	-	671,568
93100	Water	739,283				-	-		-	-	15,614		760,370	-	760,370
93200	Electricity	1,738,552				-	-		-	-	66,581	20,293	1,825,426	-	1,825,426
93300 93400	Gas Fuel	1,186,004				-	-		-	-	43,898	28,084	1,257,986	-	1,257,986
93400	Labor	-				-	-		-	-	-		-	-	-
93600	Sewer	1,252,766				-			-	-	33,397	9,622	1,295,785	-	1,295,785
93700	Employee benefit contributions - utilities	-				-	-			-	-		-	-	-
93750 93800	HAP Portability-In Other utilities expense	-				-	-		-	-	-		-	-	-
93000	Total Utilities	4,916,605	-	-	-	-	-		-	-	159,490	63,472	5,139,567	-	5,139,567
		, ,,,,,,,											., ,		., ,

2014			740	790											
		14.850	14.871	14.181	14.856	14.218	14.870	14.231	Other Fed 1						
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Section 8 - Mainstream	Section 8 - Mod Rehab Total	CDBG Total	Ross/FSS Total	ESG Total	Other Federal TOTAL	State/Local TOTAL	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
94100	Ordinary maintenance and operations - labor	3,399,614			-	-	-		-	-	47,215		3,463,014	-	3,463,014
94200	Ordinary maintenance and operations - materials and other	1,284,605			*	-				-	56,789		1,359,721		1,359,721
94300-010 94300-020	Ord Maint and Op Contracts - Garbage and Trash Removal Contracts Ord Maint and Op Contracts - Heating & Cooling Contracts	336,489 40,009			-	-	-		-	-	31,797 78,810	12,846 4,514	381,132 123,333	-	381,132 123,333
94300-020	Ord Maint and Op Contracts - Heating & Cooling Contracts Ord Maint and Op Contracts - Snow Removal Contracts	40,009			-	-	-		-	-	70,010	4,514	123,333		123,333
94300-040	Ord Maint and Op Contracts - Elevator Maintenance Contracts	152,917			-	-	-		-	-	11,651		164,568	•	164,568
94300-050	Ord Maint and Op Contracts - Landscape & Grounds Contracts	11,701			·	-	-		-	-	68,854	10,466	91,021	,	91,021
94300-060 94300-070	Ord Maint and Op Contracts - Unit Turnaround Contracts	141,224 464				-	-		-	-	3,516	949	141,224 4,929	•	141,224 4,929
94300-070	Ord Maint and Op Contracts - Electrical Contracts Ord Maint and Op Contracts - Plumbing Contracts	1.782				-				-	13.986		21,827		21,827
94300-090	Ord Maint and Op Contracts - Extermination Contracts	150,054			-	-	-		-	-	2,446	945	153,445		153,445
94300-100	Ord Maint and Op Contracts - Janitorial Contracts	3,038,455				-			-	-	4,297		3,045,631	(2,979,012)	66,619
94300-110	Ord Maint and Op Contracts - Routine Maintenance Contracts	443,451			-	-	-		-	-	12,345		457,120		457,120
94300-120 94300	Ord Maint and Op Contracts - Misc Contracts Total Ordinary Maintenance and Operations Contracts	509,532 4.826.078	_		-	-	-		-	-	43,880 271,582	1,245 41,227	554,657 5.138.887	(2.979,012)	554,657 2,159,875
94500	Employee benefit contribution - ordinary maintenance	1,250,803	-	_		-	-		-	-	2/1,562	- 41,227	1,250,803	(2,775,012)	1,250,803
94000	Total Maintenance	10,761,100	-	-	•	-			-	-	375,586	75,739	11,212,425	(2,979,012)	8,233,413
05100	In	496,592	I .			1		ı		1			496,592		496,592
95100 95200	Protective services - labor Protective services - other contract costs	496,592 35,338				-	-		-	-	156		496,592 35,494	-	496,592 35,494
95300	Protective services - other	2,372				-	-		-	-	192		3,014		3,014
95500	Employee benefit contributions - protective services	160,225				-	-		-	-	-		160,225	٠	160,225
95000	Total Protective Services	694,527	-	-		-	-		-	-	348	450	695,325		695,325
96110	D	737,693	5,535			ı		ı		ı	10.126	1	753.354		753,354
96120	Property Insurance Liability Insurance	148.775	13.514			-	-		-	-	12,092		181.589		181,589
96130	Workmen's Compensation	323,119	36,960	-	-	-	-		-	-	11,742		387,825	-	387,825
96140	All other Insurance	136,068	7,457	-	-	-	-		-	-	-	379	143,904		143,904
96100	Total insurance Premiums	1,345,655	63,466	-	-	-	-		-	-	33,960	23,591	1,466,672		1,466,672
96200	Other general expenses	978,001	91,196	201	_	-	-		-	-	-	19,424	1,088,822	-	1,088,822
96210	Compensated absences	125,786	18,726		i	-	-		-	-	-		144,512	٠	144,512
96300	Payments in lieu of taxes	255,513				-			-	-	-		255,513		255,513
96400 96500	Bad debt - tenant rents	177,069			-	-	-		-	-	4,209	2,744	184,022	,	184,022
96600	Bad debt - mortgages Bad debt - other	-	1,551		895	-	-		-	-	-		2,446		2,446
96800	Severance expense	-	1,001		-	-	-		-	-	-		-		-
96000	Total Other General Expenses	1,536,369	111,473	201	895						4,209	22,168	1,675,315		1,675,315
96710	Interest of Mortgage (or Bonds) Payable	256,644						1			2,601	5,068	264.313		264,313
96720	Interest on Notes Payable (Short and Long Term)	2.258,927	2,513		-	-	-		-	-	2,001	5,000	2.261.440	(1.820.026)	441,414
96730	Amortization of Bond Issue Costs	-			i	-	-		-	-	-		-		-
96700	Total Interest expense and Amortization cost	2,515,571	2,513	-		-	-		-	-	2,601	5,068	2,525,753	(1,820,026)	705,727
96900	Total Operating Expenses	31,759,008	3,134,521	13,968	27,450	-	302,020	181,843		98,338	1,295,319	455,794	37,268,261	(9,140,353)	28,127,908
97000	Excess Revenue Over Operating Expenses	2,659,123	27,159,238	267,306	444,231	753,043		-			3,153,500	47,006	34,483,447		34,483,447
97100 97200	Extraordinary maintenance	16,948 128,340				-	-		-	-	-		16,948 128,340	-	16,948
97200 97300-010	Casualty losses- Non-capitalized Mainstream 1 & 5 year	128,340				-	-		-	-	-		128,340		128,340
97300-010	Home-Ownership	-	285,636			-			-	-	-		285,636		285,636
97300-025	Litigation	-				-			-	-	-		-		-
97300-030	Hope IV	-				-			-	-	-			-	-
97300-035 97300-040	Moving to Work Tenant Protection	-	275,911			-			-	-	-		275.911	-	275.911
97300-040	Portability In	-	273,911			-			-	-	-		213,911	-	273,911
97300-060	Enhanced	-				-				-	-		-		-
97300-070	All Other	-	28,227,333	241,397	413,840	-			-	-	-		28,882,570	-	28,882,570
97300 97400	Total Housing assistance payments Depreciation expense	8,139,813	28,788,880 32,530	241,397	413,840	-	-		-	-	1,031,166	-	29,444,117 9,203,509		29,444,117 9,203,509
97350	Port In	0,139,813	1,399,699			-	-			-	1,031,100		1,399,699	-	1,399,699
97800	Dwelling units rent expense	-				-	-		-	-	-				-
90000	Total Expenses	40,044,109	33,355,630	255,365	441,290	-	302,020	181,843	-	98,338	2,326,485	455,794	77,460,874	(9,140,353)	68,320,521

2014		1	740	790	1	1		1	1	1	1	1			1
2014		14.850	14.871	14.181	14.856	14.218	14.870	14.231	Other Fed 1						
Line Item No.	Description	LIPH Total	Section 8 Housing Choice Voucher	Section 8 - Mainstream	Section 8 - Mod Rehab Total	CDBG Total	Ross/FSS Total	ESG Total	Other Federal TOTAL	State/Local TOTAL	Business Activities Total	Glenshaw Gardens - Component Unit	SUBTOTAL	Financial Statement Elimination	ACHA TOTAL
10010	Operating transfer in	427,890				-			-	-	-		427.890	(427,890)	-
10020	Operating transfer out	(427,890)				-	-		-	-	-		(427,890)	427,890	-
	Not For Profit	-				-	-		-	-	-				-
10030-020 10030-030	Partnership Joint Venture	-				-			-	-	-		-		
10030-040	Tax Credit	-				-	-		-	-	-		-	-	1
	Other	-				-	-		-	-	-			-	,
10030 10040	Operating transfers from / to primary government Operating transfers from / to component unit	-				-	-		-	-	-		-	•	-
	Extraordinary items, net gain/loss	-				-					-		-		
10080	Special items, net gain/loss	-				-	*			-	-				*
10091 10092	Inter AMP Excess Cash Transfer In Inter AMP Excess Cash Transfer Out	1,764,282 (1,764,282)				-	-		-	-	-		1,764,282 (1,764,282)	(1,764,282) 1,764,282	-
	Transfers from Program to AMP	(1,704,282)				-			-	-	-		(1,704,202)	1,704,202	
10094	Transfers from AMP to Program	-				-	-			-	-		-	3	9
10100	Total other financing sources (uses)		-	-	-	-			-		-	-			
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	(5,625,978)	(3,061,871)	25,909	30,391	753,043	-	-	-	-	2,122,334	47,006	(5,709,166)	-	(5,709,166)
11020	Required Annual Debt Principal Payments	300,000				- 1				_	_		300,000		300,000
				I	I	l l									
11030	Beginning equity	96,153,916	2,812,514	25,073	30,971	1,233,309	-		-	25,000	83,817,032	-	184,097,815		184,097,815
11040-070 11040-080	Equity Transfers - Equity Transfers -	=	-		-	-	-		-	-	-	189,851	189,851		189,851
11040	Prior period adjustments, equity transfers, and correction of errors	384,589	370,000	-	-	(1,233,309)	-	-	-	(25,000)	503,720	189,851	189,851	-	189,851
11170-001	Administrative Fee Equity- Beginning Balance	-	17,929			-			-				17,929		17,929
11170-010	Administrative Fee Revenue	-	2,614,886			-			-				2,614,886		2,614,886
11170-020	Hard to House Fee Revenue	-							-				-		
11170-030 11170-040	Audit Costs Investment Income	-	500			-			-				500		500
11170-045	Fraud Recovery Revenue	-							-				-		
	Other Revenue	-	1,945,498			-			-				1,945,498		1,945,498
11170-051 11170-060	Comment for Other Revenue Total Admin Fee Revenues	-	4,560,884			-			-				4,560,884		4,560,884
11170-080	Total Operating Expenses	-	4,534,220			-			-				4,534,220		4,534,220
	Depreciation	-	32,530			-			-				32,530		32,530
11170-100 11170-101	Other Expenses Comment for Other Expense	-				-			-				-		
11170-101	Total Expenses	-	4,566,750			-			-				4,566,750		4,566,750
11170-002	Net Administrative Fee	-	(5,866)			-			-				(5,866)		(5,866)
11170-003 11170	Administrative Fee Equity- Ending Balance	-	12,063 12,063			-			-				12,063 12,063		12,063 12,063
11170	Administrative Fee Equity	-	12,063	-1	- 1	-1		-	-	-	-	-1	12,063	-	12,063
11180-001	Housing Assistance Payments Equity - Beginning Balance	-	2,794,585			-			-				2,794,585		2,794,585
11180-010	Housing Assistance Payments Revenue Fraud Recovery Revenue		26,086,225			-			-	 			26,086,225		26,086,225
11180-013	Other revenue	-							-	 					-
11180-021	Comment for other revenue	-				-			-				-		-
11180-025 11180-030	Investment Income		26.006.225			-			-	1			26,086,225		26,006,225
11180-030	Total HAP revenues Housing Assistance Payments	-	26,086,225 28,772,230						-	 			26,086,225		26,086,225 28,772,230
11180-090	Other expense	-	,,200			-			-						
11180-091	Comment for other expense	-	20 552 222			-			-	1			28,772,230		28,772,230
11180-100 11180-002	Total Housing Assistance Payments Expense Net Housing Assistance Payments		28,772,230 (2.686,005)			-							(2.686.005)		(2.686.005)
11180-003	Housing Assistance Payment Equity - Ending Balance		108,580						-				108,580		108,580
11180	Housing Assistance Payments Equity		108,580	-		-	-			_	-	-	108,580		108,580
11190	Unit Months Available	34,670	67.646	720	864	1			1	1	1,768	432	106,100		106,100
	Unit Months Leased	33,751	64,988	706	864				-		1,716		102,444		102,444
	Excess Cash	3,552,444				-			-	-	-		3,552,444	-	3,552,444
11610	Land Purchases	-	I	1	I	-1			-	-	-		- 1		-
11620	Building Purchases	2,652,672				-	-		-	-	-		2,652,672	-	2,652,672
11630	Furniture & Equipment-Dwelling Purchases	-				-	-		-	-	-		-	-	-
	Furniture & Equipment-Administrative Purchases CFFP Debt Service Payments	556,644				-	-			1			556,644	-	556,644
	Replacement Housing Factor Funds	-				-	-		-	-	-		-	-	-
														-	

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	1,050,807	244,772	144,184	99,444	458,765	305,379	116,493	104,759	139,521	-	32,525	151,040		408,019	82,685	223,826	199,302	140,082	222,860	5,302	88,732	170,502	130,163	125,930
112	Cash - restricted-modernization and development																								
113 114	Cash - other restricted Cash - tenant security deposits	40,813	46,733	19,658	472,983 5,938	50,516	55,515	409,058 15,512	11,858	670,989 8,537		7,936	27,921		37,727	494,787 8,661	406,794 10,575	380,432 8,547	262,795 12,433	37,337	22,600	579,487 11,375	50,491	21,582	297,311 18,329
115	Cash - Restricted for payment of current liability	40,013	40,733	19,050	5,750	30,310	183,715	15,512	11,0.00	0,007		7,550	27,721		31,121	0,001	10,575	0,547	12,433	37,337	810,611	11,070	30,471	86,454	10,327
100	Total Cash	1,091,620	291,505	163,842	578,365	509,281	544,609	541,063	116,617	819,047		40,461	178,961	-	445,746	586,133	641,195	588,281	415,310	260,197	838,513	679,594	220,993	238,199	441,570
121	and the work of the second sec										,														
122-010	Accounts receivable - PHA projects Accounts receivable - HUD other projects - Operating Subsidy																								
	Accounts receivable - HUD other projects - Capital fund										18,707												34,933		
122-030	Accounts receivable - HUD other projects - Other																						- // //		
122 124	Accounts receivable - HUD other projects						-				18,707			-			-		-		-		34,933	-	
125-010	Account receivable - other government Account receivable - miscellaneous - Not For Profit																								
125-020	Account receivable - miscellaneous - Partnership																								
125-030	Account receivable - miscellaneous - Joint Venture																								
125-040	Account receivable - miscellaneous - Tax Credit																								
125-050 125	Account receivable - miscellaneous - Other Account receivable - miscellaneous	225 225	455 455	1,000		60 60	17,913 17,913			236 236		200 200	17,340 17,340			443 443		8,784 8,784		12,666	64,877 64.877		10,523 10,523		119 119
125	Account receivable - miscellaneous Accounts receivable - tenants	10,002	12,246			60	17,913	19,962				8,354		Hi		443		6,/84	1	24,985	899	<u> </u>	14,771	-	1.784
126.1	Allowance for doubtful accounts - tenants	,-02	(216)	(139)				(10,472)		(2,936)		.,	(529)							(1,684			(5,523)		(110)
126.2	Allowance for doubtful accounts - other																								
127	Notes, Loans, & Mortgages Receivable - Current				* 0 * 1			8.0			<u> </u>		4.77		0.45						10.0				
128	Fraud recovery Allowance for doubtful accounts - fraud	4,088			5,901	153		7,919		1,383	-	-	2,408	\vdash	2,472			265	325	6,758	12,820	1,097	923	539	
129.1	Accrued interest receivable																								
120	Total receivables, net of allowance for doubtful accounts	14,315	12,485	1,000	5,901	213	17,913	17,409		7,270	18,707	8,554	27,506		2,472	443	-	9,049	325	42,725	78,596	1,097	55,627	539	1,793
131	Investments - unrestricted																								
132	Investments - restricted Investments - Restricted for payment of current liability																								
142	Prepaid expenses and other assets							200,000																	
143	Inventories																								
143.1	Allowance for obsolete inventories																								
144 145	Inter program - due from Assets held for sale	-	-				-					-		-	-		-		-			-			-
150	Total Current Assets	1,105,935	303,990	164,842	584,266	509,494	562,522	758,472	116,617	826.317	18.707	49,015	206,467	-	448.218	586,576	641.195	597,330	415,635	302,922	917,109	680,691	276,620	238,738	443,363
					20.1,200					•		17,022					0.12,272			,	22.,222	,			
161	Land	650,380	113,546	273,082	126,903	437,660		916,474	172,373	1,994,912			283,581		711,881		115,590	29,215		601,700		39,290	309,254	119,666	30,568
	Buildings	13,126,669	5,286,293	3,077,302	5,899,444	8,462,834		9,714,189	11,331,412 697,438	8,932,068			17,376,104			6,156,044 2.058	6,462,249 46,212	6,866,085	9,218,147 4,887				17,467,773	2,750,358	11,161,400
	Furniture, equipment and machinery - dwellings Furniture, equipment and machinery - administration	1,243,677	702,309	65,485 137,334	66,670	877,891 14.071	999,817 9,156	107,220 29,230	64 011	111,293 7,968		7 041	873,011 56,801		1,682,622 33,425	17 446	40,212	276,470	4,887	951,050 76,904	926,666 5,471			941,298	73,437
165	Leasehold improvements	,		10.,000		,	7,100		0.1,011	.,,,,,,,		.,,			,		.,,,,,,	.,,	.,,,,,,,		.,	,,	10,000		,
166	Accumulated depreciation	(11,051,857)	(4,348,208)	(1,347,453)	(1,700,585)	(8,823,916)		(4,402,294)	(7,577,845)	(2,876,574)		(2,817)	*********			(1,970,848)	(1,793,909)	(1,966,642)	(1,800,992)	*******		(1,452,715)	**********	(3,276,324)	(1,266,012)
167 168	Construction in progress	941,939	575				555,173								369,463						2,770,748		34,933	373,727	
160	Infrastructure Total capital assets, net of accumulated depreciation	4,963,340	1 754 515	2,205,750	4,392,432	968 540	2,882,319	6 364 819	4,687,389	8,169,667	_	4 224	5,767,514	_	4 594 725	4 320 294	4 834 275	5 209 261	7,541,765	3 590 205	4 500 334	5 047 361	7,694,900	908,725	9,999,393
100	Total capital assets, net of accumulated depreciation	4,500,540	1,754,515	2,200,700	4,072,402	700,240	2,002,017	0,004,010	4,007,507	0,107,007		7,227	5,707,524		4,004,120	4,020,274	4,004,270	5,207,201	7,542,765	5,576,265	4,077,004	2,047,201	7,074,700	700,720	3,333,030
	Notes, Loans, & mortgages receivable - Non-current - Not For Profit																								
	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	-	-	-										-											-
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - NFP																								
172-020 172-030	Notes, Loans, & mortgages receivable - Non-current - Partnership																								
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture Notes, Loans, & mortgages receivable - Non-current - Tax Credit																								
172-050	Notes, Loans, & mortgages receivable - Non-current - Other																								
172	Notes, Loans, & mortgages receivable - Non-current - past due	-	-	-							-			-										-	-
173	Grants receivable - Non-current																								
174-010	Other assets - Not For Profit Other assets - Partnership																								
174-020 174-030	Other assets - Partnership Other assets - Joint Venture					l				-	 	-									 				
174-040	Other assets - Tax Credit													\vdash											
174-050	Other assets - Other																								
174	Other assets	-	-	-			-		-	-	-	-		1	-	-	-	-	-		-	-	-		
176-010	Investment in Joint venture - Not For Profit Investment in Joint venture - Partnership					-					-														
176-020	Investment in Joint venture - Partnership Investment in Joint venture - Joint Venture	-				l				-	 	-							1		 				
176-040	Investment in Joint venture - Tax Credit					l					 											l	l		
176-050	Investment in Joint venture - Other																								
176	Investment in joint venture					-	-				-	-	-	-			-	-	-						
180	Total Non-current Assets	4,963,340	1,754,515	2,205,750	4,392,432	968,540	2,882,319	6,364,819	4,687,389	8,169,667		4,224	5,767,514	1 -	4,594,725	4,320,294	4,834,275	5,209,261	7,541,765	3,590,205	4,599,334	5,047,361	7,694,900	908,725	9,999,393
190	Total Assets	6,069,275	2,058,505	2,370,592	4,976,698	1.478.034	3,444,841	7,123,291	4,804,006	8,995,984	18,707	53,239	5,973,981		5,042,943	4,906,870	5,475,470	5,806,591	7,957,400	3,893,127	5,516,443	5,728,052	7,971,520	1,147,463	10.442,756
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	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	24,570	6,778	2,412	27,120	48,047	51,772	11,033	2,367	8,711		525	11,228		7,646	13,729	13,168	11,171	7,905	23,995	86,249	6,799	10,059	5,163	3,502
313	Accounts payable > 90 days past due																								
321	Accrued wage/payroll taxes payable	10,855	4,206		1,480	4,900	3,591	2,963	348	1,846	275	684	4,077		2,850	2,689	1,225	1,225	2,587	8,195	6,515	1,476	3,557	2,183	1,529
322	Accrued compensated absences - current portion	11,457	4,517		1,573	4,419	5,513	2,956	72	2,873	3,189	1,394	5,171		3,949	116	89	89	123	5,991	5,746	1,564	5,167	3,274	1,847
324	Accrued contingency liability										_					ļ					ļ				
325 331-010	Accrued interest payable Accounts payable - HUD PHA Programs - Operating Subsidy													1										 '	
331-010	Accounts payable - HUD PHA Programs - Operating Substity Accounts payable - HUD PHA Programs - Capital fund	808,168									-	-		-		-					89,105	-			
331-030	Accounts payable - HUD PHA Programs - Other	000,100												_							07,103				
331	Accounts payable - HUD PHA Programs	808,168																	-		89,105				_
332	Accounts payable - PHA Projects	,																			,				
333	Accounts payable - other government	5,319	10,456	14,340	12,228	49,019	51,222	198	193		475		9,439		19,766	6,416	4		200	11,215	637		27,273	10,940	
341	Tenant security deposits	40,813	46,733	19,658	5,938	50,516	55,515	15,512	11,858	8,537		7,936	27,921		37,727	8,661	10,575	8,547	12,433	37,337	22,600	11,375	50,491	21,582	18,329
342-010	Unearned revenue - Operating Subsidy																							,	
342-020	Unearned revenue - Capital fund																								
342-030	Unearned revenue - Other				1,621	2,138	2,812		975						2,387	797	1,313	73	3,733			4,997		329	
342	Unearned Revenue	-	-	-	1,621	2,138	2,812		975			-		-	2,387	797	1,313	73	3,733		-	4,997		329	-
343-010	CFFP	1,587								30,845										20,870		35,000	2,542	10,259	
343-020	Capital Projects/ Mortgage Revenue	28,991	16,692			20,206	127,384		15,813				20,206		38,654					21,963	489,330		25,477	73,795	
343	Current portion of LTD- capital projects/mortgage revenue bonds	30,578	16,692	-		20,206	127,384		15,813	30,845		-	20,206	-	38,654	-			-	42,833	489,330	35,000	28,019	84,054	-
344 345	Current portion of long-term debt - operating borrowings Other current liabilities				4.111	19,226	17,913	1,250		6,100	2,200						5,373	14,449	71,422	11,942				47,442	
345	Accrued liabilities - other				4,111	19,220	17,913	1,230		0,100	2,200			1			3,373	14,449	71,422	11,942				47,442	
340	Accrued nabilities - other			l							1					-									
347	Inter program - due to			-	-						-										-				<u> </u>
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 Loan liability - current - Other													 										 '	
348	Loan liability - current	-												-											
310	Total Current Liabilities	931,760	89,382	36,410	54,071	198,471	315,722	33,912	31,626	58,912	6.139	10,539	78,042	-	112,979	32,408	31,747	35,554	98,403	141,508	700,182	61,211	124,566	174,967	25,207
		123,100		,		,	,			,	.,		,	-						- 1-1,-10	,	,		2. 4	
351-010	Long-term debt - CFFP	17,464								339,297										229,572		285,000	27,965	112,848	
351-020	Long-term - Capital Projects/ Mortgage Revenue	153,831	86,258	1,151,510	5,012,111	109,080	690,857	8,774,231	87,114	9,252,976			108,259		209,209	2,005,567	1,862,127	2,773,408	2,371,833	118,030	2,602,415	1,601,017	135,930	378,159	3,301,865
351	Capital Projects/ Mortgage Revenue Bonds	171,295	86,258	1,151,510	5,012,111	109,080	690,857	8,774,231	87,114	9,592,273			108,259		209,209	2,005,567	1,862,127	2,773,408	2,371,833	347,602	2,602,415	1,886,017	163,895	491,007	3,301,865
352	Long-term debt, net of current - operating borrowings																							ļ'	
353	Non-current liabilities - other			24,180																				·'	
354	Accrued compensated absences- Non-current	45,826	18,069		6,290	17,676	22,053	11,825	286	11,492	12,757	5,577	20,684		15,797	466	355	355	491	23,965	22,986	6,257	20,669	13,098	7,389
355-010	Loan liability - Non-current - Not For Profit										_					ļ					ļ				
355-020 355-030	Loan liability - Non-current - Partnership Loan liability - Non-current - Joint Venture										_					ļ					ļ				
355-030	Loan liability - Non-current - Joint Venture Loan liability - Non-current - Tax Credit													 										 '	-
355-050	Loan liability - Non-current - Tax Credit Loan liability - Non-current - Other										-	-		-		-					-	-			
355	Loan liability - Non-current													_											
356	FASB 5 Liabilities						-					- 1		<u> </u>	-				-						
357	Accrued Pension and OPEB Liability																								
350	Total Non-Current Liabilities	217,121	104,327	1,175,690	5.018.401	126,756	712,910	8,786,056	87,400	9,603,765	12,757	5,577	128,943	-	225,006	2,006,033	1.862,482	2,773,763	2,372,324	371,567	2,625,401	1.892.274	184,564	504,105	3,309,254
	1			, 2,070	, , , ,,,,,,	,	-,	., ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,,	, ,,,,,	, ,,,,,,				, , .,	,	, 23.02	, -y	,	, , , , , , , , , , , , , , , , , , , ,	, , -,	,	,	
300	Total Liabilities	1,148,881	193,709	1,212,100	5,072,472	325,227	1,028,632	8,819,968	119,026	9,662,677	18,896	16,116	206,985		337,985	2,038,441	1,894,229	2,809,317	2,470,727	513,075	3,325,583	1,953,485	309,130	679,072	3,334,461
508.1	Net investment in capital assets	4,761,467	1.651.565	1.054.240	(619,679)	839,254	2.064.078	(2.409.412)	4,584,462	(1,453,451)		4.224	5.639.049	1	4,346,862	2.314,727	2,972,148	2,435,853	5.169.932	3,199,770	1,507,589	3.126.344	7,502,986	333,664	6,697,528
511.1	Restricted Net Position	4,701,407	1,051,505	1,054,240	472,983	0.37,234	2,00+,078 -	409,058	4,304,402	670,989	1	14,224	2,032,049	 	4,340,802	494,787	406,794	380,432	262,795	3,177,170	1,307,389	579,487	7,302,780	333,004	297,311
512.1	Unrestricted Net Position	158,927	213 231	104.252	50 922	313 553	352 131	303 677	100,518	115,769	(180)	32.899	127.947	1	358 096	58 915	202.299	180 989	53 946	180,282	683,271	68 736	159,404	134,727	113,456
513	Total Equity/Net Position	4,920,394	1,864,796	1,158,492	(95,774)		2,416,209	(1,696,677)	4,684,980	(666,693)		37,123	5,766,996		4,704,958			2,997,274		3,380,052		3,774,567	7,662,390	468,391	
	1 1	, ==,==	,,	,,	, ,,,,,,	,,	, .,	. ,	, , , , , , , , , , , , , , , , , , , ,		(201)		,,		, , , , , , , , , , , , , , , , , , , ,	, ,,		, .,,	,,	.,,	, , , , , , , , , , , , , , , , , , , ,	, , ,,,,,,,,	,		
600	Total Liabilities and Equity/Net Position	6,069,275	2,058,505	2,370,592	4,976,698	1.478.034	3,444,841	7,123,291	4,804,006	8,995,984	18,707	53,239	5,973,981		5.042.943	4.906.870	5,475,470	5,806,591	7,957,400	3,893,127	5,516,443	5,728,052	7,971,520	1.147.463	10,442,756

Part		Public Housing Balance Sheet																									
14 15 15 15 15 15 15 15		Description	AMP 705	AMP 801 A	MP 802		AMP 804	AMP 805	AMP 806	AMP 807	AMP 808		AMP AMP 812 813	AMP 814	AMP 815	AMP 816		AMP 818	AMP 819	P 820 A?	MP 821	AMP 822	AMP 823			cocc	
		Cash - unrestricted	88,779	46,996	3,600	28,610	18,028	217,287	232,703	29,732	28,297	49,811	57,084 16,121	436,331	380,923	11,559	7,372	35,437	- 1	1,094	125,997	10,404	54,056	-	6,535,313	1,203,944	7,739,257
14 15 15 15 15 15 15 15				101 110				017.00	2 42 028		440.004			201 881	202 - 11											105.001	
			12.809				115,574				269,905											682	9 391			425,331	
Communication State Property Communication																									1,080,780		1,080,780
Column C	100		101,588	185,035	3,600	28,610	133,602	1,064,180	614,974	29,732	298,202	49,811	57,084 16,121	841,289	793,431	11,559	7,372	35,437	- 1	2,874	289,152	11,086	63,447	-	14,879,288	1,629,275	16,508,563
Column C	121	Account or cholds. DITA and one				-	· ·											·			- 1						
Section Sect																											-
Column C	122-020	Accounts receivable - HUD other projects - Capital fund																					8,560	123,254	185,454		185,454
	122-030	Accounts receivable - HUD other projects - Other																									-
Control Cont			-									-				-	-	-	-		-		8,560	123,254	185,454	-	185,454
Month control processes Month control Mo																											-
Month Mont	125-020																										-
Section Control Cont																											-
15 15 15 15 15 15 15 15			605					022	621						674	079					242 645				291 207	22 160	402 566
15 15 15 15 15 15 15 15				-	-													-	-								
10.1 Absorate Antholic Content 1.50	126	Accounts receivable - tenants					835	1,349	7,456				322									363			130,462		130,462
No. Lone Manger Manager Control 1.00		Allowance for doubtful accounts - tenants		(95)				(261)	(5,786)																(28,776)		(28,776)
1					-					-		-		!						-						\vdash	-
An office of the content was not made and an antiformation which as a content of the content o			2.400	862				1 888	8 663																60.864		60.864
			-,0					-,	-,,000																-		
District Control Con																											-
Note Property Pr	120	Total receivables, net of allowance for doubtful accounts	11,363	873	-	-	835	3,909	10,964				- 322		709	978	-	-	-	82 2	243,250	363	8,560	123,254	729,401	22,169	751,570
Note Property Pr	131	Investments - unrestricted																								527 186	527 186
141																											
Nonemark Control of Substantial Control o																											-
All Mine proposes Mine																									200,000	202,113	402,113
March Marc		Allowance for obsolete inventories																		_							
14 15 15 15 15 15 15 15				-		-	-			-		-				-	-	-		-	-				-	305,056	305,056
1. Lad		Assets held for sale																									-
161 Parlines, opposed and machiney - desilign 1.55.27 1.55	150	Total Current Assets	112,951	185,908	3,600	28,610	134,437	1,068,089	625,938	29,732	298,202	49,811	57,084 16,443	841,289	794,140	12,537	7,372	35,437	- 1	2,956	532,402	11,449	72,007	123,254	15,808,689	2,844,351	18,653,040
161 Parlines, opposed and machiney - desilign 1.55.27 1.55	161	Land		87.052				190 000	189 691	150,000	149 347			98 382		20 445					9.095		165 362		8 718 489	7 499	8 725 988
Familiary experience and machinery - Administration 40,016 1,759,132 1,794,533 1,504,534 1		Buildings	73,273							100,000	1.0340.10				10,288,970				24	8,000 3,6					250,386,748		
165 Lasebid improvements 165 Lasebid				8,119					164,101																		
160 Accommended deprecisions 115,041 115,051 1			48,016					22,314						56,044	5,822						11,729		19,093		783,232	921,292	1,704,524
67 Commence in progress 150 Marine Progress			(1.645)	(1.175.012)				(4.895.836)	(2.800.846)					(1.506.296)	(2.098.287)	(35.265)			- 0	9.760) (114 483)		(115 524)		(129.001.630)	(4 490 847)	(133 492 477)
Total capital ansets, net of exemunitated depreciation 19,644 346,556	167	Construction in progress						()							. , , , , , , , , , , , , , , , , , , ,								195,420	416,023	5,658,001		5,658,001
171-101 Notes, Loans, & mortgages receivable. Non-current - Partnership																									-		-
171-020 Notes, Losue, & contegges receivable - Non-current - Dard Venture	160	Total capital assets, net of accumulated depreciation	119,644	3,466,556		-	-	15,069,504	9,214,705	150,000	149,347			5,381,374	8,279,297	279,051	-	-	- 21	8,240 3,5	560,228	-	2,099,582	416,023	148,904,298	2,506,880	151,411,178
171-020 Notes, Losue, & contegges receivable - Non-current - Dard Venture	171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit																T									-
171-040 Notes, Loans, & mortgages receivable - Non-current - Tax Credit	171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership																									-
11-151 Notes, Loans, & mortgages receivable - Non-current - Defer	171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture																									-
171 Notes, Loans, & mortgages receivable - Non-current post down NFP																										71.000	71.000
172-000 Notes, Louin, & mortgages receivable - Non-current - past due - NFP		Notes, Loans, & mortgages receivable - Non-current	-	-	-			-				-					-		-	-	-						
172-00 Notes, Loans, & nortgages receivable - Non-current - Fax Credit																									-		-
172-040 Notes, Loans, & mortgages receivable - Non-current - Tax Credit	172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership																									-
172-00 Notes, Loans, & nontrages receivable - Non-current - Other	172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture																									-
172 Notes, Loans, & mortgages receivable - Non-current - past due																											-
174 Office resears Non-current			-		-				_					_		_	-		_	_	-						-
114-030 Other assets - Purt Venture																									-		-
14-030 Other sacets - Intervention	174-010																										-
134-040 Other assets - Tax Credit															-												-
14-109 Other savers - Other					-									1	-				_						-	\vdash	-
16-010 Investment in Joint various - Not For Porfs																											-
15-6230 Investment in foint venture - Permetally 15-6230 Investment in foint venture - Permetally 15-6230 Investment in foint venture - Control Venture 15-6230 Investment in foint venture - Control Venture - Investment 15-6230 Investment in foint venture - Control Venture - Investment 15-6230 Investment in foint venture - Control Venture - Investment 15-6230 Investment 15-	174	Other assets																-									-
16-030 Investment in Joint various - Joint Venture																									-		-
176-040 Investment in Joint venture - Tax Credit			 									-		 					_	_					-	$\vdash \vdash \vdash$	-
16-650 Investment in Joint votures - Other					-							-		!						_						\vdash	
180 Total Non-current Assets 119,644 3,466,556 - - 15,069,504 9,214,705 150,000 149,347 - - 5,381,374 8,279,297 279,051 - - 218,240 3,569,228 - 2,099,582 416,023 148,904,298 2,577,889 151,482,178		Investment in Joint venture - Other																									-
			-		-	-	-											-	-	-							-
90 Total Assets 232.595 3.652.464 3.660 28.610 134.437 16.137.593 9.840.643 179.732 447.549 49.811 57.884 16.443 6.222.663 9.073.437 291.888 7.372 35.437 - 231.196 4.092.650 11.440 2.171.580 530.277 16.4712.987 5.422.231 170.135.218	180	Total Non-current Assets	119,644	3,466,556	-		-	15,069,504	9,214,705	150,000	149,347	<u> </u>		5,381,374	8,279,297	279,051	-	-	- 21	8,240 3,5	560,228	-	2,099,582	416,023	148,904,298	2,577,880	151,482,178

[Public Housing Balance Sheet																										
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 819	AMP 820	AMP 821	AMP 822	AMP 823	AMP 824	TOTAL AMPs	cocc	TOTAL PUBLIC HOUSING
	Bank overdraft																										-
	Accounts payable <= 90 days	6,779	4,258				9,709	2,156						15,152	14,734						333	69	2,237		439,376	651,923	1,091,299
313 321	Accounts payable > 90 days past due Accrued wage/payroll taxes payable	4,083	1.564				3,550	2 389						1,568	1,567	15			_						83,992	191,599	275,591
321	Accrued wagerpayron taxes payanse Accrued compensated absences - current portion	4,083	1,364				2,011	1,945						251	251	74	_		-						79,757	62,663	142.420
	Accrued contingency liability	4,047	89	-			2,011	1,943						231	231	/4		-	_						19,131	02,003	142,420
	Accrued interest payable	_		-														-	_								-
	Accounts payable - HUD PHA Programs - Operating Subsidy	_		-														-	_						-		-
	Accounts payable - HUD PHA Programs - Capital fund			 														_	-						897,273		897.273
331-030	Accounts payable - HUD PHA Programs - Other			1															-								
331	Accounts payable - HUD PHA Programs				-						-						-	-							897,273		897,273
332	Accounts payable - PHA Projects																										
333	Accounts payable - other government	2,394						888													352,335				584,957	13,554	598,511
341	Tenant security deposits	12,809	6,379				30,267	18,344						19,187	28,862					1,780	2,862	682	9,391		661,157		661,157
342-010	Unearned revenue - Operating Subsidy																								-		-
342-020	Unearned revenue - Capital fund																								-		-
342-030	Unearned revenue - Other														13,001	1,620									35,796		35,796
342	Unearned Revenue										-				13,001	1,620	-		-						35,796		35,796
343-010	CFFP													98,896	100,000										299,999		299,999
343-020	Capital Projects/ Mortgage Revenue													3,183	4,171										885,865	111,248	997,113
343	Current portion of LTD- capital projects/mortgage revenue bonds		-	-			-				-			102,079	104,171			-			-		-		1,185,864	111,248	1,297,112
	Current portion of long-term debt - operating borrowings																								-		-
	Other current liabilities	120	2,468					15,784						26,583	29,408						-		1,055		276,846	132,164	409,010
346	Accrued liabilities - other																								-		-
347	Inter program - due to	-		-																	-		-		-	-	-
	Loan liability - current - Not For Profit																								-		
	Loan liability - current - Partnership																								-		
	Loan liability - current - Joint Venture																								-		
	Loan liability - current - Tax Credit																								-		
348-050	Loan liability - current - Other																								-		-
348	Loan liability - current		-	-	-						-	-		-			-	-	-		-				-	-	
310	Total Current Liabilities	30,232	14,758	1			45,537	41,506						164,820	191,994	1,709		-	-	1,780	355,530	751	12,683		4,245,018	1,163,151	5,408,169
351-010	r	_												1.087.855	1.200,000				- 1						3,300,001		3,300,001
	Long-term debt - CFFP Long-term - Capital Projects/ Mortgage Revenue		2.835.974				8,422,548	4.806.681						2,881,764	5,303,064			_			970,706		1.754.480		69,761,004		3,300,001 69,761,004
351-020	Capital Projects/ Mortgage Revenue Bonds		2,835,974	-			8,422,548	4,806,681						3,969,619	6,503,064		-	-			970,706		1,754,480		73,061,005		73,061,005
	Long-term debt, net of current - operating borrowings	-	2,035,974	-			0,422,540	4,800,081		<u> </u>	-	-	-	3,909,019	6,503,064				-	-	970,706		1,/54,460	-	/3,001,005	-	/3,061,003
	Non-current liabilities - other		1.098	-														-+	-+						25 278	158 552	183,830
354	Accrued compensated absences- Non-current	16,187	354				8,043	7,781						1,006	1,006	295		-	-+						319,035	250,652	569,687
	Loan liability - Non-current - Not For Profit	-3,107	334				0,043	7,701						1,000	1,000	2,55									317,035	2.5,052	505,007
	Loan liability - Non-current - Partnership																		-								
	Loan liability - Non-current - Joint Venture																		-						-		-
	Loan liability - Non-current - Tax Credit																		- 1						-		-
355-050	Loan liability - Non-current - Other	1							i i																-		-
355	Loan liability - Non-current	-		-	-				-		-	-	-	-		-	-	-	-	-	-	-	-		-		-
356	FASB 5 Liabilities																								-		
357	Accrued Pension and OPEB Liability																								-		-
350	Total Non-Current Liabilities	16,187	2,837,426	-			8,430,591	4,814,462			-			3,970,625	6,504,070	295	-	-	-		970,706		1,754,480		73,405,318	409,204	73,814,522
300	Total Liabilities	46,419	2,852,184	-	-		8,476,128	4,855,968	-	-	-	-	-	4,135,445	6,696,064	2,004	-	-	-1	1,780	1,326,236	751	1,767,163	-	77,650,336	1,572,355	79,222,691
	Net investment in capital assets	119,644		-		-	6,646,956	4,408,024	150,000	149,347	-	-	-	1,309,676	1,672,062	279,051	-	-	-	218,240	2,589,522	-	345,102	416,023		2,395,632	77,053,061
	Restricted Net Position	-	131,660	-	-	115,574	816,626	363,927	-	269,905	-	-	-	385,771	383,646	-	-	-	-	-	160,293	-			6,602,038	425,331	7,027,369
512.1	Unrestricted Net Position	66,532	38,038	3,600	28,610		197,883	212,724	29,732	28,297				391,771	321,665	10,533		35,437	-	11,176	16,579	10,698	59,324			1,028,913	6,832,097
513	Total Equity/Net Position	186,176	800,280	3,600	28,610	134,437	7,661,465	4,984,675	179,732	447,549	49,811	57,084	16,443	2,087,218	2,377,373	289,584	7,372	35,437	-	229,416	2,766,394	10,698	404,426	539,277	87,062,651	3,849,876	90,912,527
600	Total Liabilities and Equity/Net Position	222 505	3,652,464	2 (00	20 (10	124 427	16,137,593	0.040.743	480 834							404 500				*** ***	4,092,630		2,171,589				170,135,218

Total No. Processing Proc	Criginal	Operating Capital Total AMP Fund Program Fund Program 112,1243 -45,700 -45,700 121,114 -459,720 459,720 -45,700 -4
We can dealer and the control of t	(85),881 705,571 705,571 902,681 302,688 167,305 167,305 168,607 168,607 1 112,655 1 12,655 1 12,655 1 12,655 1 12,655 1 12,657 1 12,655 1	112,625 443,990 443,990
100 100	1	3,499 15,740 15,740 121,114 - 459,720 459,720 -
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The Control of Control		
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7000 IED PHA operating grants 1,190,044 900,367 220,277 718,770 35,346 35,346 143,644 147,644		
	337,584 29,694 471,046 471,046 272,617 727,617 233,759 233,759 337,364 369,027 24,379 244,564 3,566 211,458 212,802	212,802 721,171 721,171
26.0 Ceptal gues 90.30 90.30	- · · · · · · · · · · · · · · · · · · ·	-
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9100 Atministrative salarias 124.08 124.09 86.000 14.562 12.562 24.079 24.079 92.00 4.000 14.562 12.		19,652 41,457 41,457 1,346 4,413 4,413
9320 Asifraçãos 5.540 5.540 4.070 4.070 5.333 5.335 11.410 11.010 1930 Asifraçãos Fre 224.250 154,972 123,951 142,122 123,250 24,951 23,350 23,751 23		26,445 107,208 107,208
91400 Advertising and Marketing 33 33 36 7 7 7 6 6		7 26 26 26 250 2502 2539 22399 22399
	10,017 14,430 14,430 20,434 20,434 5,012 5,012 7,012 7,012 534 536 3,354	3.354 21.056 21.036
97000 Tapa kayanan A1700 A270 A080 A080 Tapa C	2,469 2,862 2,862 763 263 165 1565 1,965 - 735	735 1,225 1,225
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90750 BAP Portubility-lis		
		134,940 - 479,758 479,758
	2500 7.08 7.08 2500 2500 3 250 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.0	24,735 124,417 124,417 14,413 56,681 56,681
State Stat	2.20 A.50 A.50 A.50 A.50 A.50 A.50 A.50 A.5	7,020 14,367 14,367
400-000 Old Main and De Couracio - Sony Removal Contacts	\$400 \$400 \$100 \$100 \$100 \$100 \$100 \$100	
TROOP Del Miss and De Common - Landscape & Greenly Controls		7,127 7,127
WARTH Old Main and On Control to Highlight Operants	230 3.22 3.22 56.22 56.02 2.24 2.26 1.50 1.50 - 68	458 1,988 1,988
330-999 Ord Main and On Contracts - Dominiation Contracts 6/08 6/095 10.370 10.370 10.000 1.000 450 450	1467 T 266 T 267 T	450 4,653 4,653 40548 126.838 126.838
500-110 Oct Manua and Octomica: Aminina Commica: 11,000 11	5.735 15.426 15.426 56.034 56.034 5.345 5.345 2.344 2.364 30 10 2.598	2.508 13.840 13.840
NESS-120 Onl Main and Op Contracts April	165 500 . 32 933 32 933 . 39 964 29 964 . 94 965 94 965 . 143 753 143 753 . 13 153 1 3 153 . 77 677	77.677 . 257.587 257.587
9510 Princetor services - idore		
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Public Housing Income Statement	101 101	102	102	163 103	201 201	262	202	263	203	301	301	302 302		303	343	384	304	1	305 365	401 401
Line litem No. Description	Total AMP 101 Operating Capital Fund Ford AMP 10	Operating Fund Program	Capital Total AMP Fund 103	Operating Capital Fund Program Program	Total AMP Operating Capital Fund Fund Program	Total AMP 202 Operating Fund Program	Capital Fund Program	Total AMP 203 Operating Fun Program	d Capital Fund Total AMI	Operating Fund Program	Capital Total AMP 302	Operating Fund Capital Fund Program Program	Total AMP 303	Operating Fund Program	Capital Fund Total AMP Program 304	Operating Fund Program	Capital Fund Program	Total AMP 305	Operating Capital Fund Fund Program Program	Total AMP Operating Fund Fund Program
	34,611 34,611 21,51	Fund Program 16 21,516	Program 103	Program Program	25,468 25,468 Program	13,006 13,006	Program	21,306 21,30	Program 2	7,164 29,164	Program 4,224	Program Program	30,005	38,076	Program 394	Program	Program	13,400	Program Program	20.630 20.630
Sec. Property Instrument Sec.	1,050 1,050 4,00 8,000 8,000 7,95 3,001 3,002 9,44 48,371 48,371 - 43,85	99 4,969 88 7,958	4,490 621	4,490 621	25,468 25,468 6,519 6,519 1,608 1,608	4,236 4,236 6,488 6,488		4,827 4,82 6,975 6,97		1,369 10,369 7,818 7,818	1,414	1,414	3,003	3,013	16	16		1,017	1,017	3,816 3,816 8,502 8,502 1,573 1,573 44,521 44,521 -
96100 Total insurance Premiums	3,901 3,901 9,41 48,371 48,371 - 43,85	6 43,856	- 5,171	5,171 -	422 422 34,017 34,017 -	25,649 25,649	-	34,076 34,071	- 50	223 56,223	- 8,197	8,197	48,233	48,233	- 16	16		45,786	45,786	44,521 44,521 -
10,000 Other panel expenses NSD Copposated Persons NSD Copposated Persons NSD Copposated Persons NSD Copposate Sheet of the State NSD Copposate Sheet NSD	14,457 14,457		1,230	1,230	6,944 6,944 3,775 3,775	920 920 10,952 10,952		756 75 21,399 21,38		3,750 3,750 7,116 7,116			- 1		2,829	2,829		112 3,725	3,725	50 50 8,361 8,361
96300 Payments in less of taxes 96400 Bad debt - tenant rents	5,319 5,319 10,45 9,164 9,164 5,17	56 10,456 70 5,170			5,354 5,354	49,019 49,019 753 753		51,222 51,22 316 31s	1	7,945 17,945	3,002	5,002	6,300 11,342	6,100 11,342	-			756	756	9,367 9,367 1,713 1,713
96500 Blad debt - mortgagex 96600 Blad debt - orber	-				-			-							- :			- 1		
96000 Total Other General Expenses	28,940 28,940 - 15,62	56 15,626	1,230	1,250 -	16,073 16,073 -	61,644 61,644	-	73,683 73,68	- 29	(811 28,811	3,002	3,002	17,442	17,442	2,829	2,829		4,593	4,593	19,491 19,491 -
96730 lauenet of Morapuge (or Bonde) Papable 96730 lauenet on Notes Papable (Short and Long Term) 96730 Assertation to Botto Papable (Short and Long Term) 96700 lauenet or Sport of Short	920 920 12,659 12,659 7,24	. 7,245	24	24	231,864 231,864	8,932 8,932		49,164 49,16		81 81	7,019	7,019	26,379 284,051	284,081	26,379			25	25	K,880 K,880
96730 Americation of Bond Issue Costs 96700 Interest expense and Americation cost	13,579 12,659 920 7,24	IS 7,245	- 24	24 -	231,864 231,864 -	8,932 8,932	-	49,164 49,16		81 81	- 7,019	7,019	310,430	284,051	26,379		-		25 -	8,880 8,880 -
95900 Total Operating Expenses	1,696,419 1,773,632 122,787 1,135,73	1,135,732	- 176,835	176,835 -	622,557 622,557 -	912,897 912,897	-	1,196,223 1,196,22	- 1,175	1,175,140	- 387,019	387,019	776,542	750,163	26,379 236,899	111,339	125,560	380,539	380,539	1,303,591 1,303,591 -
97000 Excess Revenue Over Operating Expenses	783,539 (316,718) 1,694,257 64,98	66,988	45,673	45,673 -	(377,371) (377,371) -	182,162 152,488	29,674	101,113 101,111	- (52	(95,205)	- 37,060	37,860	(240,224)	(271,070)	30,846 169,888	(107,339)	217,227	(40,939)	(40,939)	(106,236) (106,236) -
97100 Entracedury maintenance 97200 Causilly lessue-Non-capitalized 973000 Maintenance 1 & 5 year	2,598 2,598				5.711 5.711	10.320 10.320		18.284 18.28		1000 10,000			- :		- :			- 1		24.873 24.873
97300-050 Mainstram I & 5 year 97300-020 Home-Ownership								-							:			-		•
97300-025 Litigation 97300-030 Hope IV		-	-			-		-		-					- :					
97300-035 Moving to Work 97300-040 Tenant Protection 97300-050 Possibility In		-									-				- :					
97500-060 Enhanced																				
97300 Hookig asolstance payments 97350 Peet la																				
7:7200 authorized annotation payments 7:7200 Test In 7:7200 Test I	324,068 324,068 165,92	165,925	93,942	93,942	147,645 147,645	41,117 41,117		192,938 192,93	25	1,354 256,354	466,328	401,328	234,790	224,750				1,406	1,408	573,137 573,137
97.000 Liveding units near expenses 90000 Total Expenses	2,223,085 2,100,298 122,787 1,301,65	7 1,301,657	- 276,777	270,777 -	775,913 775,913 -	964,334 964,334	-	1,407,315 1,407,315	- 1,441	,494 1,441,494	- 788,547	788,347	1,001,292	974,913	26,379 236,899	111,539	125,560	381,947	381,947 -	1,901,601 1,901,601 -
10030 Operating transfer in 10030 Operating transfer out 10030-000 Not For Profit	105,490 105,490 (106,490) (106,490)	-				29,674 29,674 (29,674)	(29,674)	-						-	85,898 - (85,898)	85,898	(85,898)	-	-	
10030-000 Not For Profit 10030-020 Partnership		-						-												
10030-030 Joint Venture 10030-040 Tax Credit		-				-		-		-								:		
10030-050 Other 10030 Operating transfers from/ to primary government	-	-											- :		- :			-		
10040 Operating transfers from / to compresses unit 10030 Extendentary term, net pain box 10030 Special neurs, nat gain box 10030 Special neurs, nat gain box 10030 Inter AMP Excess Cash Transfer Is													- :		- :					
10000 Special nersi, nel gamente 10000 Inter AMP Excess Cush Transfer In 10000 Inter AMP Excess Cush Transfer Cus	55,000 55,000		(104.959)	(101 999)	170,811 170,811	(96.149) (96.149)		(177.000) (177.00	9	1,000 93,000	(266,186)	(266,186)	(16.742)	(95.747)	16,742	36,742		38,148	38,148	110,000 110,000
10092 hater AMP Excess Cash Transfer Out 10093 Transfers from Program to AMP 10094 Transfers from AMP to Program				(1000)						-								-		
10100 I stat other mancing sources (uses)	55,000 161,490 (106,490) 511,873 (475,894) 987,767 (98,93		(104,959)		170,811 170,811 -	(66,146) (36,472)				93,000		(266,186)	(16,742)	(16,742)	- 16,742					110,000 110,000 -
10000 Excess (Deficiency) of Revenue Over (Under) Expenses																				
								(236,979) (236,979					(481,716)		30,846 126,630					(594,246) (594,246) -
11030 Required Annual Debt Principal Payments	1,588 - 1,588							-		-		-	30,846		30,846			-	-	
11000 Ecquinol Annual Dahi Pracqual Payments 11000 Beginning equity 11000-000 Econ's Transfers - LPH to LPH - core channel AMPs								(236,979) (236,971 - 2,658,858 2,658,858				-				818,870		41,322		
1909 Required Assent Date Principal Parcesses	1,588 - 1,588							-		-		-	30,846		30,846 -	818,870		41,322	-	
11020 Required Annual Dale Principal Parassens	1,588 - 1,588					965,410 966,410		2,608,858 2,608,85		-		-	30,846		30,846 -	818,870		41,322	-	
11020 Required Annual Dale Principal Parassens	1,588 - 1,588					965,410 966,410		2,608,858 2,608,85		-		-	30,846		30,846 -	818,870		41,322	-	
100	1,588 - 1,588					965,410 966,410		2,608,858 2,608,85		-		-	30,846		30,846 -	818,870		41,322	-	
100 Seguin Amed Oth Property Server	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100	1,588 - 1,588					965,410 966,410		2,608,858 2,608,85	(1.42	-		-	30,846		30,846 -	838,000		41,322	-	
100 Begins Annel SM Frescot Fremen 100 Behins on the 100	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100 Septim Amed Only Property Comp.	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
1000 Septim Amed Birk Property Server	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100 Seguin Amed On New York Present 100	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100 Supple Amed 100 Frage Transp.	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
1000 Seguit Asset Of the Property Process 1000 Seguit Asset Of the Property Process 1000 Seguit Transact Conference of the Process Asset ASSET 1000 Seguit Transact Conference of the Process Asset ASSET 1000 Seguit Transact Conference of the Process Asset ASSET 1000 Seguit Transact Conference of the Process Asset ASSET 1000 Seguit Transact Conference of the Process Asset Asset ASSET 1000 Seguit Transact Conference of the Process Asset Asset ASSET 1000 Seguit Transact Conference of the Process Asset A	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100 Septim Amed Only Property Comp.	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
1000 Supple Amend With Property Service	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100 Septim Amend With Property Community	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
100 Septim Amend With Property Community	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
1000 Supple Amend Strik Property Present	1,588 - 1,588					966,420 966,410 122,818 122,818		2,608,508 2,608,508 - 2,608,508	(1.42	-		-	30,846		33,846 SUL 173	838,000		41,322	-	
1000	100 100 100 100 100 100 100 100 100 100	0 1.000733				966,420 966,410 122,818 122,818		2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400 2,000,400,400,400 2,000,400,400 2,000,400,400 2,000,400,400 2,000,400,400 2,000,400,400 2,000,400,400 2,000,400,400 2,000,400,400,400 2,000,400,400,400,400,400,400,400,400,40		A110 C.O. (100)	1000	-	(100.077) (100.077) (100.077)		33,846 SUL 173	838,000		41.322	0.00	400.20 ARX.NO
100	1.00 1.00	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	10126	100.00	201.00	10340 10340		100.00 10		A.100 (A.50.100)	30000	130.60	\$3.860 (100.077)	(70.00)	0.000 0.000		(45,689	41,322	0.000	100 201 AND 20
1000 Supple Amend On Proport Present	100 100 100 100 100 100 100 100 100 100	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	10126		201.00	30.00 30.000 30.		2004.00 2004.0		A110 C.O. (100)	30000	130.60	(100.077) (100.077) (100.077)		33,846 SUL 173		(45,689	41,322	0.00	400.20 ARX.NO
1000 Supple Amend the Property General	1.00 1.00	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	10126	100.00	201.00	10340 10340		100.00 10		A.100 (A.50.100)	30000	130.60	\$3.860 (100.077)	(70.00)	0.000 0.000	1,525	(45,689	41,322	0.000	100 201 AND 20
1000	1.00 1.00	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	10126	100.00	201.00	10340 10340		100.00 10		A.100 (A.50.100)	30000	130.60	\$3.860 (100.077)	(70.00)	0.000	1,525	(45,689	41,322	0.000	100 201 AND 20
1000	1.00 1.00	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	10126	100.00	201.00	10340 10340		100.00 10		A.100 (A.50.100)	30000	130.60	\$3,860 (100,979)	(70.00)	0.000	1,525	(45,689	41,322	0.000	100 201 AND 20

	Public Housing Income Statement		402 4	092	403 403		501 501		502	502	503	503	504	504	F	601	601		602	692		1 701		702	762	703	763	764	704
Line litem No.	Description	Total AMP 402	perating Ca Fund F regram Pre	und Total AMP 403	Operating Fund Capital Fun Program	d Total AMP 501	Operating Capital Fund Fund Program Program	Total AMP 502	Operating Fund Program P	Capital Total AMP Fund 503	Operating C Fund I Program Po	Fund Total AMP	Operating Fund Program	Capital Fund T	Fotal AMP 601	Operating Fund Program	Capital Fund Program	Total AMP 602	Operating Fund Program	Capital Fund To	tal AMP P	ating Capital and Fund ram Program	Total AMP 702	Operating Fund Program	Capital To Fund Program	6ad AMP Operating 703 Fund Program	Capital Fund Program	Total AMP Fun	
70300 Net toxage i	restal toversac		110	372.336	372.338	175,629	175,629	190,342	190,342	179,544	179,544	168,02	168,020		495,581	495,581		313,508	313,508		142,681	42.681	587,60	9 587,609		241,711 241,71	1	268,364 269	5,364
70400 Tenant tovo 70500 Tetal Te	reme - other Tenant Revenue		-	520 - 372,858	520 372,858	- 175,749	120 175,749 -	180,342	180,342	- 179,764	100	· 168,140	165,140	-	15,245 513,826	18,245 513,826		3,068 321,576	8,068 321,576		260 142,941 :	200	- 590,21	8 2,608 7 590,217		500 60 242,311 242,31	1 -	268,364 268	.364
Trymena Howins w																													
TWO-020 Onesine v	administrative fees carned													-								_					+ +		
70600-030 FSS Coord 70600-040 Actual inde	dissor intendent public accountant sadit costs																												
70600-050 Total regle	injury fees garned													_															
70600-000 Interest car 70600-000 Admin for									_				-	_									_		_				
70600 HLD PHA	operating grants	-		554,740	484,144 70,5	234,386	234,386	259,589	259,589	217,772	217,772	186,43	186,432		874,757	862,659	12,098	942,033	683,728	258,305	198,732	70,005 28,72	7 644,13	x 642,664	1,474	293,405 284,62	9 8,774	135,448 136	5,448
70610 Capital gra	ods	1 -1		369,464	369,4	9T -		т т		- T -					20,870	_	20.870	493,506		499,906	35,000	35.00	0 I 37.47	5	37,475	122.153	122.153	-1	
70710 Managemen																													
70710 Managemen 70720 Asset Marc 70730 Book-Keep	mt Fee sugament Fee								_				1	_							_	_	+		_		+ +		
70730 Book-Keep 70740 Front Line	ping Fee																												
70750 Other Fees	i .													_								_							
70700 Total Fe																													
70900 Other gove	centracet grants			-						-					-			-			-							-	
71100-000 Housing A 71100-000 Administrat 71100 Investment	Austrace Payment white Fee																							_					
71100 Investment 71200 Mortgage k	t income - unrestricted			33	33	337	337	696	696	1,017	1,017	34	341		23	23		133	133		87	87	4	8 48		14	4	387	387
						_																	$\pm -$						
71310 Cost of sal 71400-000 Housing A	de of accets Assistance Payment																									-			
71400-020 Administra	ative Fee																												
71400 Fraud reco 71500 Other rever		1		6,721	6,721	15,540	15,540	28,779	28,779	16,953	16,953	4,577	4,578	-	115,406	118,408	\vdash	13,749	13,749	F	18,610	18,610	20.11	7 20,117		17,404 17,40	14	87,023 SC	7,023
		-								- 1	-													-					
72000-000 Housing A 72000-020 Administra 72000 Investment	Assistance Payment ative Fee								_				1	_							_	_	+		_		+ +		
72000 Investment 70000 Total R	t income - notricted	-			863,756 440,01	27	27	469,406	40.00	- 415,446		W0.00	359,491		1 527 991	1.001.016	11.669	1 222 102	1 610 194	269 211	1,623	1,623	1 20100	. 136106	75.040	675,285 544,35	v 100.037	(0) 222 (0)	***
			- 1																										
91100 Administra 91200 Auditing So				45,900 4,936	45,900 4,936	19,289 9,363		29,954 3,369		19,954	19,954 9,032	16,99			94,757 5,865			27,682 5,516	27,682 5,516		21,668 8,548	21,668 8,548	46,56 5,48	8 46,568 7 5,487		26,022 26,02 2,758 2,75		26,022 26 9,317 5	5,022 9,317
91300 Managemen 91310 Book-Keep	nt Fee	-		121,502	121.502	42,883 5,400	42,883 5,400	42,883 5,400	42,883 5,400	42,883 5,400	42.883	37,10 4,67	37,106 4,672		137,584	137,584 17,325		255,949 17,000	135,082 17,010	121,867	29,915 4,140	29,915 4.140	139,96	6 139,966		66,648 66,64 8,792 8,70	is	45.363 49	5,363 5,090
				19	19	5,400	5,400	30	10	10	10	4,67	10		35	.35		669	669		8	4,140 8	17,62	5 17,625	_	16 1	16	13	13
91500 Employee I 91600 Office Exp		-		12,512	12,512 14,133	21,735	21,735	2,643 5,778	2,643	2,589	2,589 5,822	2,53	2,534 5,798		50,306	50,906 14,787		5,154	5,184 12,929		3,665 5,201	3,665	21,17	0 21,170		23,570 23,57 7,455 7,45		3,963 5,890	5,963
91700 Legal Expe	poster.			423	423	7,491	7,491	3,778	3,778	5,822	5,822	3,796	3,798		25,645	26,645		8,480	8,480		1,536	1,536	9,03	6 9,036		4,312 4,31		270	270 675
91800 Travel 91810 Allocated C		-		1,359	1,359	109	109	117	117	102	102	14	140		2,132	2,132		1,564	1,564		734	734	72	3 723		136 13	16	675	675
91900 Other 91000 Total O	Onness			79,621	79,621 295,765	3,694	8,694	5,746	5,746	5,744	5,744	6,31	6,315		11,518	11,518		145,597	148,897		7,363	7,363	11,44	0 11,440		5,995 5,99		9,205	9,205
						- 114,974			91,400	- 91,536		- 82,351		•	360,954			484,880	363,013	121,867		2,778	- 264,07			145,364 145,36		109,803 109	
92000 Asset Marc	sugement Fee	-		20,400	20,400	7,200	7,200	7,200	7,200	7,200	7,200	6,24	6,240		23,220	23,220		22,700	22,700		5,520	5,520	23,66	23,660		11,300 11,30	90	8,160	5,160
92100 Tenant serv	rvices - salaries	1 -1						1 -1		-			1 1		-		1 1	-1					1	-1 1		-	т т	-1	\neg
92200 Relocation	s Costs benefit contributions - tenunt services					- :		- 1													-								
		-		1,423	1,423	25,230	25,230 25,230	25,200 25,200	25,200	25,200		25,20	25,200		415	415		1,495	1,495		74	74		-		1,641 1,64		23,041 2: 23,041 23	
92500 Total To	emant Services			- 1,423	1,423	- 25,239	25,230 -		25,200	- 25,200	25,200	- 25,201	25,200		415	415		1,495	1,495		74	74	-1	1 1		1,641 1,64	a -	23,941 23	
93100 Water 93200 Electricity				33,426 91,857		18,174 59,798	18,174 59,798	26,150 58,880	26,150 58,380	10,211 54,642	10,211 54,642	8,90 59,16	8,900 59,165		60,361 98,135	60,361 98,135		51,544 93,636	51,544 93,636		9,776 41,099	9,776 41,099	36,11 149,64			15,910 15,91 44,673 44,67		7,120 T3,876 T	7,120
93300 Gas				91,857 46,095	91,857 46,095	59,798 16,815	59,798 16,815	58,880 20,408	58,380 20,408	54,642 20,408	54,642 20,408	59,160 20,400	59,165 20,408		98,135 124,132	98,138 124,132		93,636 107,111	93,636		41,099 12,455	41,099 12,455	149,64 36,91	9 149,649 7 36,917		44,673 44,63 54,684 54,68	4	73,876 7:	5,876 7,787
93400 Parl 93500 Labor				-						-					-			-											=
93600 Sewer				48,668	48,668	20,871	20,871	31,775	31,775	10,156	10,156	7,07	7,000		85,702	85,702		65,246	65,248		8,166	K,166	59,13	8 59,138		14,662 14,66	12	6,696	5,096
93700 Employee I 93750 HAP Ports	baselt contributions - utilities ability-in	+ +				+ -:		- 1			-	_	+	-+			-	- 1				_	+	-1	_		+		+
93800 Other utiliti 93000 Total to	tiex expense	-			220,046	- 115,658		137,213		95,417			96,172		368,330	368,330			317,539		71,496		- 281,81	7 281,817		129,929 129,92		95,479 95	
			-1		•																		•					•	
94100 Ordinary in 94200 Ordinary in	minimumer and operations - labor			46,087 22,478	46,087 22,478	68,764 24,075	68,764 34,675	18,553 34,200	18,553	18,553 17,654	18,553	18.64	62,949 18,641		148,011	148,011		146,382	146,382		27,203	27,203	60,70 90,44			50,401 50,40 30,216 30,21	4		5,173
94300-000 Ord Main	mintenance and operations - materials and other and Op Contracts - Garbage and Trash Removal Contracts			5,939		9,371	9,371	34,209 7,210	7,210	7,593	17,654 7,593	9,30	9,366		43,647	43,647		10,997	30,997		3,959	3,959	13,69	1 13,691		5,184 5,18	14	3,934	1,934
94300-030 Oct Moor	and Op Contracts - Heating & Cooling Contracts and Op Contracts - Snow Removal Contracts	1				2,932	2,932	1				_	1								38	88	22			1,596 1,59	16	-	2,122
94300-040 Ord Maint	and On Contracts - Ekvator Maintenance Contracts	-		20,381	20,381	6,128	6,128	5,939	5,939	7,059	7,059	7,90	7,907		-			9,104	9,104		5,502	5,502	5,50	2 5,502		6,111 6,11		5,635	5,635
94300-060 Ord Make	and Op Contracts - Landscape & Geounds Contracts and Op Contracts - Unit Turnassund Contracts			2,541	2,541	975	975	2,838	2,838	718	718	3,40	3,469		23,392	23,992	1	8,221	8,221		965	965	3,63	9 3,639		2,572 2,57	12	450	450
94300-000 Ord Make	and Op Contracts - Electrical Contracts and Op Contracts - Plambing Contracts			-				-		-					-			-			-			-				-	
94300-090 Ord Make	and On Contracts - Externisation Contracts	-		8,790	8,790	7,405	7,465	2,005		630	630	3,99	3,990		23,042	23,042		33,751	33,751		810	N10	3,64	0 3,640	_	11,525 11,53	5	4,170	4,170
	and Op Contracts - Justional Contracts and Op Contracts - Routine Maintenance Contracts			82,713 10,313	82,713 10,313	65,427 13,824	65,427 13,824	48,834 3,662	48,334 3,662	43,319	43,319 3,670	59,25 8,15	59,252 8,155		292,636 21,183	292,636 21,183	\vdash	186,050 8,749	186,050 8,749		34,552 25,409	34,552 25,409	247,54 10,36	8 247,548 5 10,365		98,165 98,16 13,345 13,34	15	46,753 46 11,903 11	5,753 1,903
94300-120 Ord Males	and On Contracts - Misc Contracts			26,405	26,403	7,690	7.690	13,933	13,933	3,349	3,349	6,83	6,838		43,503	43,503		35,051	35,051		11,895	11,895	23.24	9 23,249		13,523 13,52	13	7,877	7.8077
94300 Total Or 94500 Employee	rdinary Maintenance and Operations Contracts buselis contribution - ordinary maintenance	+ -:	-	- 156,680 24,900	156,680 24,900	- 113,752 42,498	113,752 - 42,495	84,421 2,284	84,421 2,284	- 66,338 2.101	66,338 2.101	98,97	98,977 19,641		447,493 51,383	447,493 51,383	_	291,923 53,820	291,923 53,820		83,180	24,702	- 307,86 19,70	2 307,862		152,021 152,02 20,910 20,91	1 -	82,844 82 3,128 3	1,128
94000 Total	Nonefit contribution - ordinary maintenance I Maintenance			- 250,045	24,900 250,645	42,498 - 249,689	42,498 249,689 -	2,284 129,467	129,467	2,101 - 104,646	2,101 104,646	19,64	19,641 209,288		51,383 783,659	51,383 783,659		53,820 562,523	53,620 562,523		24,702 175,784	5,784	19,70 - 478,70	0 19,700 4 478,704		20,910 20,91 253,548 253,54	8 -	3,128 3 125,160 125	160
95100 Protective	services - labor	1 -1		-1				1 -1		-			1 1		-1			-1	- 1		-1		T	-1		-	1 1	-	$\overline{}$
				-		_				-			=					-									-		=
95500 Employee I	Survices - other baselit countributions - protective survices 'entective Survices					_																	$\pm -$						
95000 Total Pr	resective Services		-		-	1	1 -			-1		_1_									-1	1	-1				4 7		4 -

	Public Housing Income Statement 402	492 493	403 501	501 502	502 50	03 503	504 504	601 691	602 602		701 701		702 762	703 703	764 764
Line Bern No.	Description Tatal AMP 462 Fregram	Capital Fund Total AMP 403 Program Operating Program	Capital Fund Program 501 Operating Fund Program	Capital Fund Total AMP Fund 502 Program	Capital Fund Fund 503 Program	rating Capital Total AMP and Fund 504	Operating Capital Fund Fund Fund Total AMP 60:	Operating Capital Fund Fund Program Program	ol AMP 602 Operating Capital Fund Fund Program Program	Total AMP 701	erating Capita land Fund ogram Program	Total AMP 702	Operating Capital Fund Fund Program Program 703	Operating Capital Fund Fund Program Program	Total AMP Operating Capital Fund Fund Program Program
96110 96120	Property Insurance -	20,054 20,05 3,910 3,91	4 34,485 34,485 0 1,623 1,623	23,60 23,60	23,894	7,140	5.26	5.200	25,493 25,493 4,595 4,595	6.017	8,247 6,017	30,799	30,789 11,076 4,739 2,235	2.235	7.360 7.360
96130 96140	Caseing stocking Caseing stocking stocking Caseing stocking stocking stocking stocking stocking stocking stocking Caseing stocking s	6,615 6,61 911 91	5 3,593 3,593 1 845 845	2,246 2,246 394 394 - 30,345 30,345	2,565 395	2,565 3,319 398 725	3,319 90,173 725 2,716		8,590 8,590 1,574 1,574	1,914 422	1,914 422	6,759 881		2,497 648	2,735 2,735
96100	Total insurance Premiums -	- 31,470 31,470	· · · · · · · · · · · · · · · · · · ·			33,994 - 39,188	167		41,252 41,252 -	16,600	16,600	43,168			29,164 29,164 -
96210 96300	Other general expenses Compensated absences - Popument is less of taxon - Rad dots - season roses	1,140 1,14 5,578 5,57 19,310 19,31	8	3,305 3,305	11,002	11,602 3,567	99,743		438 438 8,338 8,338 637 637	-	461	2,646 25,767	137,355 1,254 2,648 5,381 25,767 10,707	5,381 10,707	1,094 1,094 7,478 7,478
96400 96500	Bad debt - tenant reuts - Bad debt - metgages -	142 14	2 187 187			1,273	11,215 1,273 18,345	18,345	12,319 12,319	4,444	4,444	20,066	25,767 10,707 20,066 9,361	9,361	
96600	Table Tabl	26,170 26,171	0 - 8,480 8,480	5.385 5.385	- 11,602	11.692 - 4.849	4,840 - 49,507	49,397 -	21,752 21,752 -	4.885	4.885	- 185,836	183,836 - 26,763	26,763	8,572 8,572 -
	Interest of Mortgage (or Bonds) Payable -					114,996 108,299	· · · · · · · · · · · · · · · · · · ·			29,933 47,792	29,5 47,792				
96720 96730	Interest on Notes Payable (Short and Long Term) - Amortization of Bond Issue Costs	16,990 16,99	0 64,931 64,931									11,170			44 44
	Interest expose and Amortization cost Total Operating Exposuses -	- 16,980 16,98 - 862,239 862,23							184,151 184,151 - 1,636,292 1,514,425 121,867	77,725	47,792 29,9				44 44 -
			7 440,060 (159,469) (159,469		. (69,145) 0				141,108 (498,239) 636,344						
	Entroclissey maintenance Cassady Josen-Non-capitalized						8.928	50%	300 300			9,000	9,000 8,000	8000	
97300-000 97300-000	Canaday losso- Non-captalated - Mainsteam 1 & 5 year - Herno (Insertalia						8,929	1,028	25,000 25,000			9,000	9,000 K,000	X,000	
97300-025 97300-030	Litigation - Hope IV -									- 1					
97300-035 97300-040	Heges IV				1					- 1					
97300-000	Educed -									- 1					
	At Other Housing assistance payments - Fore Is -									- :	_				-
97400 97500	Deparciation expense - Frazi Issues Frazi Issues	260,726 260,72	8 157,153 157,153	162,634 162,634		251,336	251,336 543,323	543,323	266,060 266,060	-	180,052	797,647	797,647 19,186		305,752 305,752
		1,148,967 1,148,96	7 - 782,661 782,661	- 673,968 673,968	684,349 6	84,349 - 813,892	813,992 - 2,229,712	2,208,614 12,698	1,927,352 1,805,485 121,867	614,914	584,981 29,9	33 2,096,550	2,895,876 1,474 649,362	640,588 8,774	705,180 705,180 -
10010 10020	Operating transfer is - Operating transfer out Stor For Profit	70,596 70,59 (70,596)	6 (70,5%) -						136,438 136,438 (136,438) (136,438)	(1,206) 1,206	(1,206)	106			
10030-020	Parisambip				-	-									
10030-030	Johr Verrans - Tan Crods - Other														
10030	Other - Operating transfers from / to primary government - Operating transfers from / to component unit			3											
10070	Extraordinary iteras, not gain/loss - Special iteras, not gain/loss -											-			
10091	Inter AMP Encess Cash Transfer In		700 700	(125,700) (125,700	(110,000) (1	128,000	128,000 233,333	233,337	285,000 285,000	20,000	10,000	(230,000)	(230,000) 45,000	45,000	(131,600) (131,600)
10093	Transfers from Program to AMP Transfers from AMP to Transfers from		6 (70,596) 700 700	- (125,700) (125,700	- (110,000) (1	128.000	128,000 - 233,337	****	285,000 421,438 (136,438)	10.000	47M 17	96 (230,000)	(230,000) - 45,000	45,000 -	(131,600) (131,600) -
		. 154,849 (214,61)	5) 369,464 (355,922) (355,922	- (330,262) (330,262	- (380,903) (30	80,903) - (326,311)	(326,311) - (459,491	(489,361) 20,870	135,045 (364,861) 499,906	(207,921)	242,921) 35,0	00 (1,034,555)	(1,072,030) 37,475 70,923	(51,230) 122,153	(344,558) (344,558) -
11020	Required Annual Debt Principal Payments -					80,983) - (326,311)	(326,311) - (489,491		135,048 (364,861) 499,966	(207,921)	242,921) 35,0				(34L558) (34L558) -
11020	Respired Annual Debt Principal Payments .	1,91,342 1,91,34	2 3,074,351 3,074,351					- 20,870		35,000			- 2,542 10,259		C44,558) C44,558) - - 7,452,853 7,452,853
11020 11030 11040-000 11040-020	Engired Annal Districts of Dynamics	1,541,542 1,541,54) 2,928,181 2,928,18	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	8,539,090	2,542 10,259 8,539,690 397,468	- 10,259	7,452,853 7,452,853 -
11030 11030 11040-000 11040-000 11040-000	Experied Annual Dath Friscipal Payments	1,91,342 1,91,34	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542	- 2,542 10,259	- 10,259	7.452,853 7.452,853 -
11020 11030 11040-000 11040-000 11040-000	Engini Assert Districts and Tele Prince and	1,541,542 1,541,54) 2,928,181 2,928,18	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	8,539,090	2,542 10,259 8,539,690 397,468	- 10,259	044,558) 044,558) - - 7,452,853 7,452,853
11020 11040-000 11040-003 11040-003 11040-009 11040-009 11040-000 11040-000	Teacini Acard Districture Presson	1,541,542 1,541,54) 2,928,181 2,928,18	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	8,539,090	2,542 10,259 8,539,690 397,468	- 10,259	044,558
11020 11030-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000	Security Interference	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	- 044,559
110000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000	Season Lond Old Principle From	1,541,542 1,541,54) 2,928,181 2,928,18	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	8,539,090	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	- 044,559
110000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000 11040-000	Season Lond Old Principle From	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	044.000
11000 11040-000	Designed Acoust Design Process 200, 001	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	044.000 344.000 -) -102.000 1.000.000
11000 11045-000	Departed Acoust Desire Process Department Desired Acoust Desired Process Department Desired Acoust Desired Process Depart	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	044.000
11000 111000 111000 111000 111000 111000 111000 1110000 11100000 11100000 11100000 11100000 11100000 111000000	Design Acad Child Prograd Process 100,000 200,000	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	044.000
11000 11000 11000 1100000 11100000 11100000 11100000 11100000 11100000 11100000 11100000 11100000 11100000 11100000 11100000 11100000 111100000 111100000 111100000 111100000 111100000	Section Amen' (No. Proceed Process.	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	0.0450 0.04
11000 11000 11000 11000 11000000	Design Anni O St. Pays of Process 1, 200, 00 200	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	0.0450 (0.005)
11000 11000 11000 1100000 11000000 11000000	Department Dep	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	0.0450
11000 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 1100-010 11100-010 11100-010 1111000-010 11110000-010 111100000000	Section Amend Final Process	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	0.0000 (0.0000)
1900 1900 1900 1900 1900 1900 1900 1900	Description	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	04490 (04490) (04490
1900 1100 1100 1100 1100 1100 1100 1100	Department Dep	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	04450 (04450)
1950 1950 1950 1950 1950 1950 1950 1950	Section Amend Price Pr	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	0.0450 0.0450
19500 19500	Designed Action On Control Process Designed Action Designed	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	0.0400 (0.000)
1950 1950 1950 1950 1950 1950 1950 1950	Section Amen (No. 100 Per and Process Comment Comm	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	2 X,054,351 X,054,351 1 150,000 150,000				20,870	- 20,870		35,000	- 35,0	2,542 8,539,090 157,855	. 2,542 B1259 377,468 8,539,500 377,468 137,853	- 10,259	04450 (04450) (14450
1988 1988	Section Amend Price Price Process Comment	1.501.50 1.500.50 1.5	1	55.65 55.65	3,05,077	5.02.000 	35700 V 3500	10000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	200.407 100.407 1	31,000	N. (V.) (08)	50 2.552 5.570,000 157,000	2.500 0.376	57.00 10.00	10.00
1988 1988	Description	1.501.542 1.501.54 2.5753.83 2.5753.85 90.550 90.55	1	55.65 55.65	3,05,077		35700 V 3500	10000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		35,000	- 35,0	2,542 8,539,090 157,855	2.500 0.376	57.00 10.00	04490 (44490)
1990 1990 1990 1990 1990 1990 1990 1990	Description	1.501.50 1.500.50 1.5	1	1 00.00 00.00	- 100x20 10	5.01.00 	35700 V 3500	100000 1000000	100.001 1	31,000	N. (V.) (08)	50 2.552 5.570,000 157,000	107.00 10.00 107.00	57.645 50.761 1	10.00
1820 1820	Description	100,000 100,000	1	1 00.00 00.00	- 100x20 10	5.01.00 	35000 V 0000	100000 1000000	2004A0 100A00 1	3,00	No. 400 No. 40	100 3.550 8.500,000 100 100 100 100 100 100 100 100 1	2.000 0.0200 0.	30.201 307.403 307.	100.001 100.00
1800 1000	Description	1.00.000 1.0	1	1 00.00 00.00	- 100x20 10	5.01.00 	35000 V 0000	100000 1000000	100.001 1	3,00	No. 400 No. 40	25 25 25 25 25 25 25 25 25 25 25 25 25 2	107.005 103.00 107.005 103.00	30.201 307.403 307.	100.001 100.00
1000 1000	Description	1.00.000 1.0	1	1 00.00 00.00	- 100x20 10	5.01.00 	35000 V 0000	100000 1000000	2004A0 100A00 1	3,00	No. 400 No. 40	10 100 00 100 00 100 00 100 00 100 00 100 00	2.000 0.0200 0.	30.201 307.403 307.	100.001 100.00

	Public Housing Income Statement		785	765	801	801	802	802	803	\$03	i	804 804	l	805 805		806 804	16	\$107	897		508 508	_	811	811	812 812		813 813
Line Bern No.	Description	Total AMI			Operating Ca	Program Ford S02	Operating C	apital Fund Total AMP Program 803	Operating Fund	Capital Fund Program	Total AMP	Operating Capital Fund Program	Total AMP	Operating Capital Fund Program	Total AMP Op	rrating Capital	al Fund Total AMI	Operating Fund	Capital Fund Program	Total AMP	Operating Capital Fund Program	Total AMP	perating C	Inpital Fund Total AMP Program 812	Operating Capital Fur Fund Program	d Total AMP	Operating Capital Fund Fund Program
		705 215.40	Program	Program 891	Program	Program 802	Program	Program 803	Program	Program	894	Program	805 419,258	Program Program	Non Pe	egram Progr	gram 807	Program	Program	808	Program Program	811	rogram	Program 812	Program Program	813	Program Program
70900 Net to 70400 Tenan		215,40	215,408 1,699 217,107	31,22 57			-	-			-		776	776	562	314,092 562	_			-	-					322	322
70900 Tel	ial Tenant Revenue	217,16	217,107	- 31,80	31,801	-	-1 -1				405	405 -	420,034	420,034 -	314,654	314,654					-		-			- 322	322 -
70600-010 Housi	ng assistance payments																										
70600-020 Ongo	ing administrative feex earned																										
70600-040 Actua	l independent public accountant audit costs																										
70600-050 Total 70600-060 Intere	prelaminary from carned at earned on advances a fee calculation description		1				-		1								_	+ +	-				_				
70600-070 Admi	s fee calculation description		372,130	140.67	140.672	18.94	n 18:340	41.902	4190		97.681	97.681	370,874	730.874	228,063	228 063	162.27	162 775		134.500	114 500	27.667	27.667	43,301	47 301	42,309	42,269
70600 HUD		3/2,13	•			18,94	0 15,940	43,902	43,902		97,681	97,581	370,874	330,814	220,063	228,063	102,27	102,275		134,360	134,560	27,867	27,867	43,881	43,891	42,397	42,209
70610 Capit							-						_		-					-		-					
70710 Mana 70720 Asset 70730 Blook 70740 Front	person Fee																										
70720 Asset	Management Fee Xooning Fee																										
70740 Front	Line Service Pee																										
70750 Other 70700 To	Fors tal For Revenue																										
71100-010 House	government grants ng Assistance Payment identative Fee mant lacones - unrestricted page interest income del from disensition of assets held for sale																										
71100-020 Admi	sistative Fee												2.846	2.846	1,105	1,905				188	188						,
71200 Mong	pge interest income		1 7	10	- 997		1		-	 	86	86	2,646	4,846	1,105	1,800	_	1 1		188	188	1 1	-1	- 5	3	- 2	4
71300 Proce	eds from disposition of assets held for sale						-				-		-		-			-		-						-	
71400-010 Housi	ear sale of assets ag Assistance Payment instalive Fee							_																_			
													_														
71500 Other	DENEDRAL	18,03	18,076	36,15	56,158		-						26,427	26,427	12,410	12,400											
71900 Gain (72000-010 House	or loss on sale of capital assets no Assistance Payment										-		-								_	_				-	
72000-020 Admi	a date on tale or against assessing Assistance Payment intentive Fee mant income - restricted																										
72000 Invest	ment income - restricted tal Revenue	607,32	607,320	- 266,884	208,800	- 18,94	0 18,940	43,983	43,983		98,172	98,172 -	820,181	820,181 -	556,232	556,232	- 162,27	162,279	-	134,748	134,748	- 27,671	27,671	43,106	43,266	42,593	42,593
			47.541												29,626												
91200 Audit	ng fees	2,79	2,789	7,93	4 7,934		-						7.411	7.411	6,159	6.159	_					-	_				
91900 Mana	person Fee	60,75	60,751	18,46 2.32					,				56,403 7,102			30,316		-				-					
91100 Admi 91200 Audit 91300 Mina 91310 Book 91400 Admi	ticing and Marketing		16		4 4								19	19	12	12											
91500 Emple 91600 Office	nong ma reasoning you benefit coeribations - administrative Expenses Expenses	32,41 2,20	2.209	1.24	5 1,246		-		_		-		22,402 5,062	22,402 5,062	3,622	4,564 3,622	_						_				
91700 Legal	Expense	3.49	3,499	36	5 365		-				500	800	11,013	11,013	6,735	6,735				-		-		-		644	644
			2,092				-	-			- :		490		441	441							_				
	al Operating-Administrative	3,88	3,880	4,45 - 42,60	5 4,485 5 42,883	- 6	5 65				500	800 -	7,453	7,453 145,799 -	4,678 89,970	4,678		-				-				644	644 -
								- 1 -	1 .								-1	1 1	- 1		-1	1 1	- 1	- 1 .	1		
92000 Asset		10,20	10,200	3,13	3,120	1,32	1,320	720	720		2,600	2,600	9,580	9,580	5,160	5,160	4,98	4,980		3,940	3,940	840	840	1,090	1,090	1,300	1,200
92100 Texas	t sarvices - salaties				-			-							-					-		-		-			
92200 Reloc 92300 Emph	ation Costs over benefit contributions - tenunt services						-	-			- :		- :										_				
92400 Texas	t survices - sametes atton Costs syne benefit coenthosions - tenunt services t services - other all Tenunt Services	32 32																-				-					
			•		-1 -1		-1 -1	-1 -				1 1 -	<u> </u>	-1		1	-1	1 1	1		-1		-1		-1		-1
93300 Water 93300 Electr 93300 Gas	r liv	60,48 1,60	60,486 1,603	7,20 8,78	7,201 5 K.783		:		1	+==			20,851 2,228	20,851 2,228	14,907	14,907		+	-								
93300 Gas		1,50	1,505	40			-						3,497	3,497	1,928	1,926											
93400 Fuel 93500 Labor			1		-		+ -		1	_	_		-					+				1 1					
93900 Sour		62,34	62,345	10,29	10,291		-						80,186	80,186	49,146	49,146											
93750 HAP	oyee benefit contributions - utilities Pontability-In		1		+ +		+ +		1	 	-	 	-		 	_	_	1				+ +				_	
93900 Other 93000 Tot	utilities expense	117.69	125.939	. 14.65	26,676						-		106.743	106,762	67,544	67.544				-							
								- 1 -	<u> </u>								-1	- 1		- 1	-1		- 1	- 1 - 1	1		
94100 Ordin 94200 Ordin	ary maintenance and operations - labor ary maintenance and operations - materials and other		90,964 73,560		9,737		+ -		1				63,466 43,175	63,466 43,175	52,094 18,150	18 150		$+ \exists$									
94300-010 Oct 3	acy numerosance awa operations - more sy residentiance awa operations - materials and other faint and Op-Contracts - Garbage and Trash Removal Contracts faint and Op-Contracts - Houting & Cooling Contracts faint and Op-Contracts - Stown Removal Contracts faint and Op-Contracts - Stown Removal Contracts	7,53	7,533	3,63	2 3,632		-						26,691	43,175 26,691	16,005	16,005											
94300-020 Out 5 94300-030 Out 5	faint and Op Contracts - Heating & Cooling Contracts faint and Op Contracts - Snow Removal Contracts		-		+		+ +		-	-	-		290	280				-				+ +	_			-	
					-		-								-												
94300-000 Ozf 5	faint and Op Contracts - Landscape & Grounds Contracts faint and Op Contracts - Unit Turnaround Contracts		1	2,02	5 2,025		+ +		1	<u> </u>	-		11,205	11,265	7,710	7,710	_					+ +					
94300-070 Ozd 5	faint and Op Contracts - Electrical Contracts faint and Op Contracts - Plumbing Contracts						-				-		-		-					-						-	
94300-090 Oad 5	faint and On Contracts - Externitation Contracts	8,13	8,110	1,15	1,155		1		1	 	-	 	3,546	3,546	564	564	_			-						_	
94300-100 Oct 5	Salet and Op Contracts - Justicelal Contracts Salet and Op Contracts - Resident Maintenance Contracts	203,44	203,443	19,16 11,25	4 19,164 5 11,256			-			-		85,985 18,590	85,985 18,590	28,630 709	28,620				-				-			
94300-120 Ost 5	faint and Op Contracts - Routine Maintenance Contracts faint and Op Contracts - Misc Contracts	5.03	5.038	2.47	2 2,422		-1		_				25,447	25.447	18.041	18.041											
94300 Teta	of Ordinary Maintenance and Operations Contracts oyue benefit contribution - ordinary maintenance	255,900	255,505 32,775	. 13	5 776		:1		1	1			171,744	171,744 -	71,649	71,649	- 1	1 3			- 1	1 7	- 1			1 - 1	
94000 3	fetal Maintenance	443,20	443,204	- 64,32	64,321	-							319,817	41,432 - 319,817 -	5,116 147,009	147,009	-				-					1 2	
95100 Proto	citie services - labor				-1 -		-1 1		-	_	_		-					1 1		-1		1 1				_	
95200 Proto	new services - sector contract costs thes services - other you benefit contributions - protective services at Protective Services				-		-								-					-							
95300 Proto 95500 Emple	titu servicus - other syee benefit contributions - protective servicus		-		+		+ +		-	-	-		-					-				+ +	_			-	
95000 Tot	al Protective Services			-		-											-		-								

Public Housing Income Statement	765	765	801 801		802 802	803	\$03	1	804 804	805 805	886	806	807	997	F	508 508	1	811	811	812 812	l E	813 813
Line Bran No. Description Total / 705	MP Operating Fund	Capital Fund Total AMP Program 891	Operating Capital Fo Fund Program	and Total AMP 802	Operating Capital Fund Fund Program Total AMP 803	Operating Fund Program	Capital Fund Program	Total AMP 804	Operating Capital Fund Fund Program	Total AMP 805	Total AMP Operating Fund Program	Capital Fund Total Program 80	Operating Cap Fund Po Program	tal Fund 3	Total AMP 888	Operating Fund Program Capital Fund Program	Total AMP 811	Operating Fund Program	Capital Fund Total AMP Program 812	Operating Capital Fund Fund Program	Total AMP 813	Operating Capital Fund Fund Program
96110 Properly Insurance 6 96230 Liability Insurance	236 67,236 609 2,609			5,031 312	5,031	Program 142		517	Frogram 517	26,356 26,356 16,040 16,040	15,465 15,46 9,719 9,71		507 849		910	Program 910	143	Program 143	215	Program 215	299	rrogram 239
96330 Workmen's Compensation	.139 6,135	1,92	1,927					-		4,777 4,777	4,071 4,07				- :							
	.430 2,430 414 78,414		45,518	- 5,343			-	517		48,060 48,060 -	30,135 30,135		849 849		910		- 143	143	- 215		239	
96200 Other general expenses 96210 Compensated absences	190 190 750 9,750		2,471	17,754	17,734 27,444	27,444		92,556	92,556	33,480 33,480	346 34 2,899 2,89 20,520 20,53		7,556 167,556		133,715	133,715	13,987	13,987	37,499	37,499	41,191	41,191
9033 Ober general operace	.394 2,394 .082 21,082	1,640	1,640							33,480 33,480 28,078 28,078	20,520 20,53 2,182 2,18								:			
9000 Bad dobt - norigina 9000 Bad dobt - norigina 9000 Sweemace expense				-				- 1							- :							
90000 Total Other General Expenses 35	406 33,406	- 4,111	4,111	17,734	17,734 - 27,444	27,444		92,556	92,556 -	61,558 61,558 -	25,937 25,93	- 16	1,556 167,556	-	133,715	133,715	13,587	13,587	- 37,499	37,499	41,191	41,191 -
96'10 Interest of Montpage (or Bonds) Psychia 96'20 Barrest on Notes Psychia (Short and Long Torm) 96'20 Americation of Rend Long Costs 96'00 Interest exposes and Americation cost	54 54	130,940	130,940							289,948 289,948	127,397 127,39	-			- :						-	
96730 Americation of Bond Issue Costs 96700 Interest expense and Amerikation cost	54 54							-		289,948 289,948 -	127,397 127,39			-	- :			-	. :			
	183 854,183	- 317,485	317,489	- 24,462	24,462 - 28,366	28,306		96,473	96,473	981,524 981,524 -	493,152 493,15	- 1	1,385 173,385		138,545	138,565	- 14,970	14,970	- 38,794	38,794	43,274	43,274
97000 Excess Revenue Over Operating Expenses (246)	863) (246,863	(108,685	(108,689)	. (5,522	(5,522) - 15,597	15,597		1,699	1,699	(161,343) (161,343) -	63,080 63,080	- 0	(11,106)	- 4	(3,817)	(3,817)	12,701	12,701	- 4,312	4,312	(681)	(681)
97100 Extraordinary maintenance	256 7.256			-				-			-		-		-				-		-	$\overline{}$
	7,480																					
								-							- :				-		-	
97300-035 Moving to Work 97300-040 Toman Protection 97300-050 Proteining in	-																					
97300-060 Enhanced										:					-				-			
97300-070 Al Other 97300 Boucking ascietance payments 97300 Peet in								-														
97400 Depectation expense 97500 Feast losses	.645 1,645	121,522	121,522				1			909,798 909,798	539,394 539,39			_					-			
97800 Depreciation expense 97000 Frank losses 97000 Deselling units rent expense 97000 Tech Expense 97000 Tech Expense 97000 Tech Expenses 97000 Tech Expenses	114 863,114	- 439,011	439,611	- 24,462	24,462 - 28,366	28,306		96,473	96,473	1,892,240 1,892,260 -	1,032,546 1,032,546	- 13	1,385 173,388		138,545	138,565	- 14,970	14,970	- 38,794	38,794	43,274	43,274
1000 Decreire travér le																		-				
1003 Operating transfer out 1003-010 Non Two Positis 1003-020 Fattorship 1003-020 Fattorship	-								-						-							
				-				- 1		-					- 1							
10030-040 Tax Credit	1				:			- 1							- 1				-		- 1	
100.00 Operating transfers stores in persons processors. 100.01 Operating transfers stores in operating processors. 100.00 Operating transfers stores in occupations und 100.00 Entransfersory lesses, and guideloses 100.00 Special lesses, and guideloses 100.00 Special lesses, and guideloses													3									
	,995 295,995			4,714	4,714			-							-						-	
10092 Inter AMP Excess Cash Transfer Out 10095 Transfers from Program to AMP		(1,1)	0 (1,114)							(127,000) (127,000)	(180,000) (180,000	9							-			
10094 Transfers from AMP to Program 10000 Total other financing sources (mess) 295	995 295,995	- 0.04	0 (1,114)	4,714	4,714			-		(127,000) (127,000) -	(180,000) (180,000	0 -			- :						-	
	201 40,201	- (231,325	(231,325)	- 005	(808) - 15,597	15,597		1 699	1,699	(1,199,079) (1,199,079)			(11,106)			(3,817)	12,701	er en T		4,312	ocers.	(681)
											(656,314) (656,31-											
	-									-	-		-		-		1 1		-			
11030 Beginning equity 14										-					-				-			
19930 Beginning equity 14 1040-010 Enerty Transferry - LEPH science chanced AMPs	-									-	-		-		-		1 1		-			
11030 Beginning equity 14	-									-	-		-		-		1 1		-			
1970 Register cody 14	-									-	-		-		-		1 1		-			
1879 Ingents equity 1878 1879 cap shaped ANN 1980 1880 1880 187	-									-	-		-		-		1 1		-			
1879 Ingents equity 1878 1879 cap shaped ANN 1980 1880 1880 187	-									-	-		-		-		1 1		-			
1810 Septime cent 1810 Septime cent	-									-	-		-		-		1 1		-			
100 Impartment curb	-									-	-		-		-		1 1		-			
151 September 1997 151	-									-	-		-		-		1 1		-			
1811 Septime cent	-									-	-		-		-		1 1		-			
100 Improve code	-									-	-		-		-		1 1		-			
151 September 1997 151	-									-	-		-		-		1 1		-			
151 September 1987 September 198	-									-	-		-		-		1 1		-			
100 Section and 100	-									-	-		-		-		1 1		-			
1415 September 2017 September 2017	-									-	-		-		-		1 1		-			
1800 Section cell Section cell 1800	-									-	-		-		-		1 1		-			
1800 Section cell Section cell 1800	-									-	-		-		-		1 1		-			
1870 September 1970 1870	-									-	-		-		-		1 1		-			
1870 September (1977) Sept	-									-	-		-		-		1 1		-			
15 September 1997 15 September 1997	-									-	-		-		-		1 1		-			
15 September 1997 15 September 1997	-									-	-		-		-		1 1		-			
1980 September 1987 September 1987	-									-	-		-		451,506	6.59	1 1		-			
15 September 1997 15 September 1997	314,977	1 1000	(0.50)		A88 1081			10270	702.703	AMINE			100 1000		451,506	6.59	57.100	32,100	570	S1777		0.09
1415 September 2015 1415	277 144,779 144,779 144,779	3.00.000	(20.00)	100	1000 1000 1000 1000 1000 1000 1000 100	13013		10,700	202.703	ABSCALE ADMINISTRATION OF THE PROPERTY OF THE	\$20000 \$400000 \$400000 \$400000 \$400000 \$400000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$400		(0) 1930 1930 1930 1930 1930 1930 1930 1930		451.506	6.50	37.100	22,210	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	St.7773	P.O. 1	0.00
18 September 19 18 18 18 18 18 18 18	314,977	3.00.000	(0.50)	100	A88 1081	13013		10,700	202.703	ABSCALE ADMINISTRATION OF THE PROPERTY OF THE			100 1000		451.506	6.50	57.100	22,210	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	St.7773		0.00
18 September 19 18 18 18 18 18 18 18	277 144,779 144,779 144,779	3.00.000	(20.00)	100	1000 1000 1000 1000 1000 1000 1000 100	13013		10,700	202.703	ABSCALE ADMINISTRATION OF THE PROPERTY OF THE	\$20000 \$400000 \$400000 \$400000 \$400000 \$400000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$400		(0) 1930 1930 1930 1930 1930 1930 1930 1930		451.506	6.50	37.100	22,210	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	St.7773	P.O. 1	0.00
1870 September (1971) Sept	277 144,779 144,779 144,779	3.00.000	(20.00)	100	1000 1000 1000 1000 1000 1000 1000 100	13013		10,700	202.703	ABSCALE ADMINISTRATION OF THE PROPERTY OF THE	\$20000 \$400000 \$400000 \$400000 \$400000 \$400000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$400		(0) 1930 1930 1930 1930 1930 1930 1930 1930		451.506	6.50	37.100	22,210	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	St.7773	P.O. 1	0.00
1872 Section 2015 Section 2015	277 144,779 144,779 144,779	3.00.000	(20.00)	100	1000 1000 1000 1000 1000 1000 1000 100	13013		10,700	202.703	ABSCALE ADMINISTRATION OF THE PROPERTY OF THE	\$20000 \$400000 \$400000 \$400000 \$400000 \$400000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$40000 \$400		(0) 1930 1930 1930 1930 1930 1930 1930 1930		451.506	6.50	37.100	22,210	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	St.7773	P.O. 1	0.00

	Public Housing Income Statement	814	814	815	815	816	816	817	817	818	818		819	819		820	820	ı	821	821	822	822		823	823	F	824	824				
Line Item Ne		Total AMP S14 Operating Fund Program 220,426 220,426	Capital Fund Total AMI Program 815	P Operating Fund Program SS 378,488 SD 160 SS 378,648	Capital Fund Program	6ad AMP Fund 816 Program 4,941 4,94	Capital Total Fund AMP SI	Operating Fund Program	Capital Fund Tot Program AMP	al Operating S1S Program	Fund Capital Fund n Program	Total AMP 819	Operating Fund Program	Capital Fund Program	Total AMP 820 29,191	Operating Fund Program	Capital Fund Program	Total AMP 821	Operating Fund Program 23,936 195 24,131	Capital Total AN Fund 822	Operating Fund Program	Capital Fund Program	Total AMP 823	Program	Capital Fund Program	Total AMP 824	Operating Fund Cap Program Pr	ital Fund rogram	I. AMPs	COCC COC Operations 1	C Capital TOTAL COC	
70400 70500	Not senset rental revenue Tennet revenue - other Total Tennet Revenue	210,426 210,426	- 378,64	30 160 B 378,648	-	4,941 4,94									252 29,443	252 29,443	-	295 24,131	195 24,131	- 8,1	17 8,117		140,996	140,5%	-				106,644			- 8,732,344 - 106,644 - 8,838,988
70600-010	Housing assistance payments																															
	Tristang assettance payments. Orgolog administrative foce extend. PSS Coordinator Actual independent public accountant audit costs.																															
	/#Loan nerspectually provide Accountment and Cores Total preferancy fees command and Cores Total preferancy fees command and Cores Interest carned on advances Action fees and action fees action fees and action fees and action fees and act																															
	Admin for calculation description HUD PHA operating grants	196,571 111,993	84,578 199,80		92,488	5,278 5,27	8 41,09	0 41,080	- 42	.591 4	2,591				9,443	9,443		40,741	40,741	9,1	9,998		76,962	76,962				- 1	2,213,947		-	12,213,947
		98,805	98,895 100,00	0	100,000	-				-		-			-			-			-		102,944		102,944	416,023		416,023	2,952,672	3.218.408	3.218.40	2,952,672 08 3.218,408
70720 70730	Managament For Assat Managament For Book-Kooping For Front Lan Sarvice For Other Fore Other Fore																													365,160 757,747	365,16 757,74	60 365,160 47 757,747
70740 70750 70750	Frost Line Service Fee Other Fees Total Fee Revenue																													2,979,012 7,329,327	2,979,01	12 2,979,012 - 7,329,327
						-		-		-					-			-			-		-						-	.,,	.,,,,,,	
71100-010 71100-020 71100	Other government genes Housing Accidence Payment Administrative Fee Avoranced Income - unestricted	370 476	74	15 745						3	3							.11	41				5	Ţ					9,526	124		24 9/97
71200 71300	Proceeds from disposition of assets held for sale Proceeds from disposition of assets held for sale	-																			-		-	1					-			
71300 71400-000	Cost of sale of assets Housing Assistance Payment																						-									
71500	Administrative Fee Fraud recovery Other revenue	35,074 35,074	17,50	s 17,508		242 24	2	-							135	135		1,962,682	1,862,692		. 535		695	665					2,605,290	475,351	475,31	
	Gain or loss on sale of capital assets Housing Assistance Payment Administrative Fee	-				-				-					-			-			-		-							475	47	-
72000	Investment income - restricted Total Revenue	541,336 357,863	183,473 696,70	5 504,217	192,488	10,461 10,46	1 - 41,081	0 41,050	- 42,	594 43	1,594				39,021	39,021	-	25 1,927,622	25 1,927,622	- 18,6	50 18,650		321,662	218,658	102,944	416,023		416,023 26	3,441 6,621,854	7,796,277	- 7,796,27	
91300 91200	Administrative salaries Audition focus	17,940 17,940 8,742 8,742	17,94 9,24	80 17,940 88 9,248 89 40,739 80 5,130		491 49	9								205	205		830 7.124	830 7.124				4,3H 5,963	4,200 5,963					1,009,884 207,537	2,076,273	2,076,2	73 3,086,157 71 211,908 - 2,419,724 - 258,570 64 15,008
91300 91310	Management Fee Book-Keeping Fee	8,742 8,742 34,907 34,907 4,320 4,320	40,77 5,17	9 40,739 10 5,130		715 71 90 9	5	-							205 5,005 630	203 5,003 630		7,124 5,956 750	7,124 5,956 750	1,5	906 1,906 140 340		13,818 1,740	13,818 1,740					2,419,724 258,530 1,134	14 764	14.76	- 2,419,724 - 258,570
91500 91600	Administrative valeties Adding lates Minageness Per Adding lates Adding lates Administrative Administrative Employee health carefuldative Employee health carefuldative Lags Expanse Lags Expanse Treated	90,133 90,133 3,028 3,028	1,43	12 1,432 88 9,688		9	9								61	61		14 3,314	2 14 3,314 372		986 686		3,620 2,405 293	3,630 2,403					428,829 247,950	694,930 483,901	694,93	90 1,123,749 01 731,851
91700 91800	Legal Depense Travel	853 853	87	1 871						-		- 1			- 1			372 633	633		30 30 114 114		295 1,577	293 1,577					140,516 30,700	286,858 68,875	286,83	8 427,374 75 99,576
91900 91000	Taxed Allocated Overhead Other Total Operating-Administrative	15,956 15,956 95,287 95,287	23,01 - 168,67	5 23,036 6 108,076	-	39 3 1,373 1,37	3 -			-					327 6,225	327 6,225		8,951 27,946	8,951 27,946	- 3,2	135 235 12 3,212		55,945 89,560	55,945 89,560					746,122 6,490,957	262,450 3,891,822	262,45 - 3,891,82	50 1,006,572 22 9,382,779
92000	Asset Management Fee	5,760 5,760	6,84	6,840		100 10	0 2,40	0 2,400	1	440	1,440	т -т		I	340	840		-			-		2,300	2,300					365,160			365,160
92300 92300	Tenust services - salaries Refecution Costs	-								-					- 1			:			-								9,541	72,792 18,766	72,31	
92300 92400 92500	Tenna services - sames Relocation Commission	30 30 30 30		H 44														331 331	331 331				-		-				730 135,197 145,468	18,766 4,616 95,774	18,76 4,61 - 95,77	56 19,496 16 139,813 74 241,342
93300 93300 93300		6,711 6,711 29,018 29,018	8,01 63,79 11,26	13 8,013 12 63,752		837 83	2	-		-		-						5,511 11,285	5,511 11,285		-		7,175 416	7,175 4M					739,283 1,738,552			- 739,283 - 1.738,552
93300 93400	ERCHENY GOR Fuel	8,200 8,200	11,25	8 11,298 -				-							3,150	3,150		1,644	1,644				1,497	1,497					1,186,004			1,186,004
93400 93500 93600	Labor Sewer	13,635 13,635	26,70	25,705		591 59	1	-		-					-			3,604	3,604				7,779	7,779					1,252,766			1,252,766
93750 93800	Sewer Engleyee beach contributions - utilities HAP Possibility-lis Other utilities expanse Total Utilities	47,564 47,564		8 109,768		1,428 1,42		-							3,377	3,377		22,644	22,044				16,867	16 867					.916,605			4,916,605
					-	1,428 1,42	s -		-	1	-				3,377	3,377	-				-			2,690 7,412	-				1450.084	1.749.530	1,749,53	
94300-010	Ordinary maintenance and operations - labor Ordinary maintenance and operations - materials and other Ord Maint and Op Couraces - Carbage and Trank Removal Contacts Ord Maint and Op Couraces - Heating & Cooline Couraces	27,189 27,189 23,762 23,762 2,244 2,244 9,447 9,447	17,36 4,49 4,39	9 27,199 8 17,305 8 4,488 6 4,386		20 2	0								523	523		477 8,121 954	477 K121 954		929 929 193 293		2,690 7,412 3,950 7,533	7,412 3,950 7,533					1,213,508 336,499 43,009	71,097	71,08	30 3,399,614 97 1,284,905 - 336,489 - 40,009
94300-030 94300-030	Ord Maint and On Contracts - Spoor Removal Contracts	9,447 9,447 - 1,757 3,757						-																					152,917			
94300-050 94300-050	Ord Maint and Op Contracts - Elevator Maintenance Contracts Ord 4 admin and Op Contracts - Landscape & Grounds Contracts Ord Maint and Op Contracts - Unit Transmound Contracts Ord Maint and Op Contracts - Unit Transmound Contracts Ord Maint and Op Contracts - Particular Contracts Ord Maint and Op Contracts - Particular Contracts Ord Maint and Op Contracts - Particular Contracts	1,713 1,713 68 68	2,66	2,660						-		- 1			- 1			-					11,701	11,700					11,700			- 152,917 - 11,701 - 141,224 - 464 - 1,762 - 150,054
		1.512 1.512	2,04	9 2,049				-							- 1			167	167		51 51		1,782	1,792					464 1,782 150,054			- 1,782 - 150,054
94306-100 94306-110	Ord Maint and Op Contracts - Junitodal Contracts Ord Maint and Op Contracts - Sentine Maintenance Contracts Del Maint and Op Contracts - Misc Contracts Ord Maint and Op Contracts - Misc Contracts	14,995 14,995 11,996 11,996 1,688 1,688	14,70 15,99 10.36	25 14,705 84 15,984 94 10,364		54 5	4								4,357 15,099	4,357 15,099		6,689 1,627 9.791			207 207		1,519 2,418	1,529					3,038,455 394,490 495,920	48,960 15.612	48,90	- 3,038,455 60 443,451
94300 94300	Tetal Ordinary Maintenance and Operations Contracts Employee benefit contribution - ordinary maintenance Total Maintenance	1,005 1,005 47,357 47,357 24,074 24,074 124,382 124,382	- 59,53	9 59,539 C 4,002 S 108,115	-		4 -	-			-			:	19,456	19,456 19,979		18,130 41 26,769	18,130	. ,	36 836 - 65 1,765		29,362	29,302 29,302	-			4	495,930 6,763,566 650,251 6,277,349	62,572 600,552	- 62,57 - 600,51 - 2,483,75	
95300	Destroites services - labor	124,882 124,882	- 108,11	5 108,115		164 16	41 -1	1 1	-1	1 -	-1 -	1 1			19,979	19,979		26,769	26,769	- 12	65 1,765	1 7	39,464	39,404						2,483,751	496.50	
95300 95300	Protective services - other contract costs Protective services - other Employee benefit contributions - protective services	- :				-		-							-								1,358	1,358					1,358	33,980 2,372 160,225	33,91 2,37 160,21	90 75 779
95500 95000	Employee benefit contributions - protective services Total Protective Services		-	1 1	-		1 -	-		1		+ +		.				:		-	1		1,358	1,358	-				1,358	160,225 693,169	- 693,16	694,527

Public Housing Income Statement	814	814	815 8	15	816 816	817	817	818 818	819	819	820 820		821	821	822	822	823	823		824 824		
Line Item No. Description	Total AMP Operating Fund Program	Capital Fund Total AMP Program 815	Operating Capit	al Fund Total AM gram 816	Operating Capita Fund Fund Program Program	Total Operating AMP 817 Program	Capital Fund Total Program AMP \$18	Operating Fund Capital Fund Total AM Program Program 819	Operating Fund Program	Capital Fund Total AMP Program 820	ocrating Fund Capital Fu Program Program	nd Total AMP 821	Operating Fund Program	Capital Fund Total AMP 822	Operating Fund Program	Capital Fund Program	otal AMP 823 Operating Fund Program	Capital Fund Program	Total AMP	Operating Fund Capital Fund Program Program TOTAL AMPs	COCC Cocc Capital TOTAL COC	TOTAL PUBLIC
	814 Program	33,546	33,546	gram 816	Program Program 73 873 95 995	AMP 817 Program - 372 372	Program AMP 818	Program Program 819	Program	Program 820 1,634	Program Program	9,079		Program 822 529	Fund Program	Program	Program	Program	824	711,241	Operations Fund	HOUSING 717 (9)
96139 Properly Instruce 96139 Linkly Instruce 96139 Variable Statement 96139 Affaith Instruce 96130 Affaith Instruce 96130 Teal Instruce 96130 Teal Instruce	2,412 2,412	6,521 2,397	6,521 2,397	,			241	341		187	167	3,901 190 4.7%		949 23	949 23		171 1	171		148,222 127,595 80,598	553 55 195,524 195,52 55,400 55,41	53 148,775 24 323,119
96300 Total insurance Premiums	3,197 3,197	43,256		- 1,6		. 392 392				- 1,861	1,861	- 17,965	17,965	- 2,973	2,973		171 1	71 -		1,967,646	278,009 - 278,00	1,345,655
9030 Ober parad openes 9030 Compensad abuses 9030 Compensad abuses 9040 Budden series 9040 Budden series 9040 Budden series 9040 Budden series 9040 Services repore 9040 Services repore	4,300 4,300	5,430	5,430	3	. 353	36,834 36,834	39,996	37,996				25,575	25,575				60,444 60,4	144		891,549 125,786	86,452 86,45	52 978,001 - 125,786 - 255,513 - 177,009
96300 Payments is less of taxes 96400 Rad debt - tennat rents 96900 Bid debt - mertanes	40 40											1,066	1,066				1,329 1,3	129		255,513 177,069		- 255,513 - 177,009
9600 Bal dabt - other 9600 Severance expense						- 1				-												-
96000 Total Other General Expenses	4,349 4,349	- 5,420 84,578 92,488		92.488	53 353	- 36,834 36,834	- 39,996	39,996			•	- 26,641	26,641	-		-	61,773 61,7	73 .		- 1,449,917		
96710 Interest of Managage (or Bonde) Psyable 96720 Interest on Noise Psyable (Short and Long Terre) 96730 Americation of Bond Interest Costs 967300 Interest represe and Americation cost	83,794 83,794	226,830	226,830						-	4	4	22,905			2		94,752 94,7			2,258,271	656 65	256,644 56 2,258,927
	168,372 83,794			92,488			1 -1 -			- 4	4	- 22,911			2	-	94,752 94,7			2,514,915		56 2,515,571
56500 Total Operating Expenses 97000 Excess Revenue Over Operating Expenses	92,404 (6,491)					- 39,626 39,626 - 1,454 1,454				- 32,286 - 6,735	32,286 6,735			- 7,952 - 10,698			386,185 366,1 15,417 (87,5		416,023		7,529,633 - 7,529,63 266,644 - 266,64	
97100 Extendiumy maintance 97200 County losse-Non-authland	8,897 8,897	5,453			-	1 1					.,		1 1	-			-		,	16,948		- 16,948 - 128,340
97200 Casualty locus: Non-capitalized 97300-000 Mainsteam I & 5 year	-						-			-							-			12(,54)		128,540
97300-025 Litigation 97300-020 Litigation									-													
97300-035 Moving to Work 97300-040 Tenson Printentions 97300-050 Postability is																	-					-
																						1
97390 Booding assistance payments 97390 For In																						
	172,871 172,871	280,713		11,7	55 11,755				-	9,920	9,920	116,883		- :			54,930 54,5	230		7,819,542	320,271 320,21	71 8,139,813
90000 Total Expenses	630,700 546,122	84,578 993,863	500,515	92,488 16,79	50 16,750	- 39,626 39,626	- 41,677	41,677 -	1 .	42,266	42,286	- 261,499	261,498	7,952	7,952	-	361,115 361,1	15 -		. 32,194,208		
10000 Operating transfer is 10000 Operating transfer os 10000-00 Not For Profe	-		-		-			-			-		-	. :			-			427,890 (427,890)		- 427,890 - (427,890)
10030-020 Partienhip										-				-			-					-
10030-020 Joint Venture 10030-040 Tax Coulit 10030-050 Other																						
10000 Operating transfers from / to primary government 10040 Operating transfers from / to compensat unit 10040 Operating transfers from / to compensat unit 10000 Extendedinny ferres, not goals from									-								-			:		
									-			154,581	154,581				-		123.254	123,254 1,764,282		
10001 herr AMF Excess Cash Transfer In 10002 herr AMF Excess Cash Transfer Out 10005 Transfers, from Program to AMF	(277,835) (277,835)											154,581	154,581						123,234	123,254 1,764,282 (1,764,282		1,764,282 - (1,764,282)
10094 Transfers from AMP to Program 10000 Total other financing sources (uses)	(277,835) (277,835)											- 154,581	154,581						123,254	17744		-
10000 Excess (Deficiency) of Revenue Over (Under) Expenses	(367,199) (466,094)								•			- 1,820,765	1,820,705	- 10,693						123,254 416,023 (5,572,351		(5,625,978)
11020 Required Annual Debt Principal Payments	98,805	98,895 100,000	-	100,000								1,820,765	1,820,705	- 10,698			-			123,254 416,923 (5,572,351 300,000		300,000
11030 Required Annual Debt Principal Payments 11030 Beginning equity		98,895 100,000		100,000								- 1,826,765	1,820,705	- 10,693			-			123,254 416,923 (5,572,351 300,000		96,153,916
1100 Engined Annual Dale Frienqui Propositio 1100 Engineda quinto 1100 Engineda quinto 1100-000 Engly Tomales - LEW to LEW prop. channel AMPs. 1100-000 Engly Tomales - LeW to LEW of the law in	98,805	98,895 100,000	-	100,000								1,820,765	1,820,705	- 10,698			-			123,254 416,923 (5,572,351 300,000		96,153,916
1100	98,005 - 2,254,417 2,254,417	98,895 100,000	-	100,000								- 1,826,765	1,820,705	- 10,698			-			123,254 416,823 (5,572,351 303,000 91,800,413	4,273,935 4,273,95	- 300,000 96,153,016 350,000 - 404,500
11000 Registed Association Principal Principal 11000 Registed quarter 11000 Registed quarter 110000 Registed quarter 1100000 Register Quarter 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 page shaped ASP 1100000 Register 12000 page shaped	98,005 - 2,254,417 2,254,417	98,895 100,000	-	100,000								- 1,826,765	1,820,705	- 10,698			-			123,254 416,823 (5,572,351 303,000 91,800,413		96,153,916
11000 Registed Association Principal Principal 11000 Registed quarter 11000 Registed quarter 110000 Registed quarter 1100000 Register Quarter 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 to 12000 page shaped ASP 1100000 Register 12000 to 12000 page shaped ASP 1100000 Register 12000 page shaped	98,005 - 2,254,417 2,254,417	98,895 100,000	-	100,000								- 1,826,765	1,820,705	- 10,698			-			123,254 416,823 (5,572,351 303,000 91,800,413	4,273,935 4,273,95	- 300,000 96,153,016 350,000 - 404,500
1000 Regard Association Proceed Process 1000 Regards again	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1050 Regard Assert Date Princip Princips	98,005 - 2,254,417 2,254,417	98,895 100,000	-	100,000								- 1,826,765	1,829,795	- 10,698			-			123,254 416,823 (5,572,351 303,000 91,800,413	4,277,003 4,277,0	300,000 300,00
1000 Regard Associ Deb Princip Parameter 1000 Records control 1000 Records control 1000 Record Associ Deb Princip Parameter (Perincip Parameter (Perin	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1000 Regard Associable Project Paymen 1000 Regard Associable Project Paymen 1000 Regard Associable Paymen Regard Regard Regard 1000 Regard Regard Regard Rega	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1000. Record Americh Proport Process 1000. Record Americh Proport Process 1000. Record Record. 1000.	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1000 Regard Assert Del Period Parames	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1500	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1920	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,277,003 4,277,0	300,000 300,00
1000 Regard Assemblish Propulations 1000 Regard Assemblish Propulations 1000 Regard Assemblish Propulations 1000 Regard Assemblish 1000 Regard	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1000 Regard Assert Del Person Proportion 1000 Regarder and Person Proportion 1000 Regarder and Person 1000 1000 1000 Regarder and Person 1000 1000 Regar	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1000 Regard Assert Delt Project Partners 1000 Regard Assert Delt Project Partners 1000 Regard Partners 1000	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1900. Research Assemblish Proport Services 1900. Research Services 1900. Resear	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1000 Regard Assert Del Propul Parson 1000 Regard Assert Del Propul Parson 1000 Regard Teacher, 1007 to 1207 year chosed ASS. 1000 Regard Teacher, 1007 to 1207 year chosed ASS. 1000 Regard Teacher, 1007 to 1207 year chosed ASS. 1000 Regard Teacher, 1007 to 1207 year chosed ASS. 1000 Regard Teacher, 1007 to 1207 year chosed ASS. 1000 Regard Teacher, 1007 to 1207 year year year year year year year year	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1900	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1900	98,905	98,895 100,000	-	100,000								945,681	1,829,795	- 10,698			-			133,264 64,623 (4,572,54) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000	4,273,003 4,273,50	300,000 300,00
1900	98,905	10.000 (0.000)	247407	100,000			NO	NS0				945,681	1,525,761	- 10,698			-			13.500	175.00 1	300,000 300,00
1900	200.00 20	9.00 SARRE S	287467	DECOMP D		1 100 100 100 100 100 100 100 100 100 1		NSD			1086	- 1,200,700	\$10,000 \$10,00	100M	43		45(29) 46(2) 46(29			13.334	120.00 100.00 (100.00	3 (100.00) (100
1920	2000 2000 2000 2000 2000 2000 2000 200	9.00 SARRE S	287467	DECOMP D		1 100 L 100		NSD			70,000	- 1,225,761	\$10,000 \$10,00	- 10,698	43		45(29) 46(2) 46(29			13.354 64.625 (3.57).36 3.000	120.00 100.00 (100.00	3 10000 1 100000 1 100000 1 10000 1 100000 1 10000 1 10000 1 10000 1 10000 1 10000 1 1
1906	200.00 20	9.00 SARRE S	287467	DECOMP D		1 100 100 100 100 100 100 100 100 100 1		NSD			1086	- 1,200,700	\$10,000 \$10,00	100M	43		45(29) 46(2) 46(29			13.334	120.00 100.00 (100.00	3 (100.00) (100
1900. Report Americal Property Commun. 1900. Report Americal Property Commun. 1900. Report Co	200.00 20	9.00 SARRE S	287467	DECOMP D		1 100 100 100 100 100 100 100 100 100 1		NSD			1086	- 1,200,700	\$10,000 \$10,00	100M	43		45(29) 46(2) 46(29			13.354 64.625 (3.57).36 3.000	120.00 100.00 (100.00	3 10000 1 100000 1 100000 1 10000 1 100000 1 10000 1 10000 1 10000 1 10000 1 10000 1 1
1906	200.00 20	9.00 SARRE S	287467	DECOMP D		1 100 100 100 100 100 100 100 100 100 1		NSD			1086	- 1,200,700	\$10,000 \$10,00	100M	43		45(29) 46(2) 46(29			13.354 64.625 (3.57).36 3.000	120.00 100.00 (100.00	3 10000 1 100000 1 100000 1 10000 1 100000 1 10000 1 10000 1 10000 1 10000 1 10000 1 1

NOTE TO FINANCIAL DATA SCHEDULES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2014

	Federal CFDA Number	Expenditures
U.S. Department of Housing and Urban Development (HUD)		
Public and Indian Housing	14.850	\$ 11,160,119
Public Housing Capital Fund	14.872	4,006,500
Resident Opportunity and Supportive Services - Service Coordinators	14.870	302,020
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856	461,972
Section 8 Housing Choice Vouchers	14.871	33,341,235
Supportive Housing for Persons with Disabilities	14.181	280,720
Passed through the County of Allegheny, Pennsylvania:		
Community Development Block Grants/Entitlement Grants	14.218	753,043
Emergency Solutions Grant Program	14.231	90,000
Passed through the City of Pittsburgh, Pennsylvania:		
Emergency Solutions Grant Program	14.231	91,843
Subtotal 14.231		181,843
Total Expenditures of Federal Awards		\$ 50,487,452

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards for the year ended September 30, 2014 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, 2014



Pittsburgh

503 Martindale Street Suite 600 Pittsburgh, PA 15212

Main 412.471.5500 412.471.5508

Harrisburg

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

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 Allegheny County Housing Authority (Authority), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively compromise the Authority's basic financial statements, and have issued our report thereon dated May 29, 2015.

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 May 29, 2015



Pittsburgh

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Independent Auditor's Report on Compliance for the Major Program and on Internal Control over Compliance Required by OMB Circular A-133

Board of Directors Allegheny County Housing Authority

Report on Compliance for the 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 the Authority's major federal program for the year ended September 30, 2014. The Authority's major federal program is 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 the Authority's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on the 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 its major federal program for the year ended September 30, 2014.

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

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

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 May 29, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

I.

II.

I.	Sur	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:
		<u>CFDA Number(s)</u> 14.871 Name of Federal Program or Cluster Section 8 Housing Choice Vouchers
	8.	Dollar threshold used to distinguish between type A and type B programs: \$1,514,624
	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	adings and questioned costs for federal awards.
		No matters were reported

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

NONE