

**HOUSING AUTHORITY OF BILLINGS-DISPOSITION FUND**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash	10,117,659	11,177,745	(1,060,086)
Trust Deposit	-	-	-
Accounts Receivable	-	-	-
Due From Other Programs	-	-	-
<b>Total Current Assets</b>	<u>10,117,659</u>	<u>11,177,745</u>	<u>(1,060,086)</u>
<b>Property &amp; Equipment-</b>			
Land	52,600	-	52,600
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	-	-	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>52,600</u>	<u>-</u>	<u>52,600</u>
Accumulated Depreciation	-	-	-
<b>Net Property &amp; Equipment</b>	<u>52,600</u>	<u>-</u>	<u>52,600</u>
<b>Deferred Outflow of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>10,170,259</u></u>	<u><u>11,177,745</u></u>	<u><u>(1,007,486)</u></u>
<b>Liabilities and Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	-	1,000	(1,000)
Accrued Wages	-	-	-
Tenant Security Deposits	-	-	-
Due to Other Programs	3,503	-	3,503
<b>Total Current Liabilities</b>	<u>3,503</u>	<u>1,000</u>	<u>2,503</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	-	-	-
Net Pension Liability	-	-	-
<b>Total Long-Term Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	-	-	-
Fund Balance	10,166,756	11,176,745	(1,009,989)
<b>Total Net Position</b>	<u>10,166,756</u>	<u>11,176,745</u>	<u>(1,009,989)</u>
<b>Total Liabilities and Net Position</b>	<u><u>10,170,259</u></u>	<u><u>11,177,745</u></u>	<u><u>(1,007,486)</u></u>

**HOUSING AUTHORITY OF BILLINGS-DISPOSITION FUND  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	<u>YTD Budget</u>	<u>YTD Actuals</u>	<u>Over (Under) Budget</u>
<b>REVENUES-</b>			
Disposition Proceeds	-	-	-
Interest Income	-	3,559	3,559
Total Revenues	<u>-</u>	<u>3,559</u>	<u>3,559</u>
<b>ADMINISTRATION-</b>			
Salaries		8,502	8,502
Employee Benefits		2,420	2,420
Total Administration	<u>-</u>	<u>10,922</u>	<u>10,922</u>
<b>EXPENSES-</b>			
Consulting	-	2,500	2,500
Legal Expense	-	125	125
Title Company Expenses	-	-	-
Real Estate Commissions	-	-	-
Relocation Costs	-	-	-
Insurance	-	-	-
Postage	-	-	-
Depreciation Expense	-	-	-
Other Expenses	-	-	-
Other Sundry Exp	-	-	-
Total Administration	<u>-</u>	<u>2,625</u>	<u>2,625</u>
<b>GENERAL EXPENSE-</b>			
Insurance	-	-	-
Operating Transfer In	-	-	-
Operating Transfer Out	-	1,000,000	1,000,000
Total General Expense	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>TOTAL EXPENSES</b>	<u>-</u>	<u>1,013,547</u>	<u>1,013,547</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>-</u>	<u>(1,009,988)</u>	<u>(1,009,988)</u>

**HOUSING AUTHORITY OF BILLINGS-PLEASANTVIEW**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	1,027,087	942,403	84,684
Receivables-			
Tenant Receivables	1,833	2,595	(762)
Allowance for Doubtful Accounts	-	-	-
<b>Total Current Assets</b>	<u>1,028,920</u>	<u>944,998</u>	<u>83,922</u>
<b>Property &amp; Equipment-</b>			
Land	200,000	200,000	-
Buildings and Improvements	4,526,252	4,526,252	-
Equipment	82,619	82,619	-
Construction In Progress	-	-	-
Total Property & Equipment	<u>4,808,871</u>	<u>4,808,871</u>	<u>-</u>
Accumulated Depreciation	<u>(2,791,523)</u>	<u>(2,791,523)</u>	<u>-</u>
<b>Net Property &amp; Equipment</b>	<u>2,017,348</u>	<u>2,017,348</u>	<u>-</u>
Deferred Outflow of Resources	<u>29,910</u>	<u>29,910</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>3,076,178</u>	<u>2,992,256</u>	<u>83,922</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	33,148	41,815	(8,667)
Due to Other Programs	21,011	15,523	5,488
Accrued Wages	4,604	4,604	-
Tenant Security Deposits	31,465	31,308	157
<b>Total Current Liabilities</b>	<u>90,228</u>	<u>93,250</u>	<u>(3,022)</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	11,203	11,203	-
Net Pension Liability	122,667	122,667	-
<b>Total Long-Term Liabilities</b>	<u>133,870</u>	<u>133,870</u>	<u>-</u>
Deferred Inflow of Resources	<u>53,764</u>	<u>53,764</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	2,017,348	2,017,348	-
Fund Balance	780,968	694,024	86,944
<b>Total Net Position</b>	<u>2,798,316</u>	<u>2,711,372</u>	<u>86,944</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>3,076,178</u>	<u>2,992,256</u>	<u>83,922</u>

**HOUSING AUTHORITY OF BILLINGS-PLEASANTVIEW**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	144,943	134,423	(10,520)
Less Vacancy	(3,167)	-	3,167
Less Collection Loss	-	(305)	(305)
Interest	50	348	298
Other Income	1,000	3,197	2,197
HAP Income	175,333	166,100	(9,233)
Total Revenues	<u>318,160</u>	<u>303,763</u>	<u>(14,397)</u>
<b>ADMINISTRATION-</b>			
Salaries	25,994	26,904	910
Legal	833	1,146	313
Training	1,200	3,077	1,877
Auditing	1,000	3,000	2,000
Management Fee	18,768	18,170	(598)
Book-Keeping Fee	3,060	2,963	(98)
Asset Management Fee	4,080	4,080	-
Employee Benefits	9,614	9,676	61
Sundry-			
Publications	50	846	796
Membership, Dues	200	-	(200)
Telephone	4,000	1,698	(2,302)
Postage	153	180	27
Collection Costs	1,333	-	(1,333)
Forms, Stationary	667	426	(241)
Other Sundry Exp	83	-	(83)
Total Administration	<u>71,036</u>	<u>72,165</u>	<u>1,129</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	13,500	13,500	-
Eligibility Fee	4,570	4,570	-
Total Occupancy	<u>18,070</u>	<u>18,070</u>	<u>-</u>
<b>SECURITY</b>			
	<u>833</u>	<u>1,826</u>	<u>992</u>
<b>TENANT SERVICES-</b>			
Resident Managers Salaries	17,317	12,709	(4,608)
Rec., Pub., Other	1,500	3,590	2,090
Tenant Services Other	5,000	-	(5,000)
Employee Benefits	6,405	5,112	(1,293)
Total Tenant Services	<u>30,222</u>	<u>21,411</u>	<u>(8,811)</u>
<b>UTILITIES-</b>			
Water	5,000	7,577	2,577
Electricity	30,000	18,950	(11,050)
Gas	4,000	4,004	4
Total Utilities	<u>39,000</u>	<u>30,531</u>	<u>(8,469)</u>
<b>MAINTENANCE-</b>			
Salaries	10,563	10,591	28
Maintenance Fee	21,344	12,563	(8,781)
Materials	11,667	20,303	8,636
Contract Costs-			
Inspection	2,692	2,600	(92)
Landscaping	2,167	3,249	1,082
Elevator	1,700	900	(800)
Carpet Cleaning	333	495	162
Sewer	833	179	(655)
Extermination	500	-	(500)
Heating & Cooling	1,067	-	(1,067)
Electrical	250	190	(60)
Plumbing	667	2,751	2,084
Flooring	3,333	-	(3,333)
Appliance Repair	1,000	-	(1,000)
Garbage & Trash Removal	933	912	(22)
Other Contract Costs	3,333	3,404	71
Employee Benefits	3,907	3,255	(652)
Total Maintenance	<u>66,289</u>	<u>61,391</u>	<u>(4,898)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	23,333	11,423	(11,910)
PILT	1,667	-	(1,667)
Total General Expense	<u>25,000</u>	<u>11,423</u>	<u>(13,577)</u>
<b>TOTAL EXPENSES</b>	<u>250,450</u>	<u>216,817</u>	<u>(33,633)</u>
<b>REVENUES OVER EXPENSES</b>	<u>67,710</u>	<u>86,945</u>	<u>19,235</u>

**HOUSING AUTHORITY OF BILLINGS-SPRING GARDENS**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	246,345	219,499	26,846
Receivables-			-
Interest Receivable	64,984	64,984	-
Tenant Receivables	100	2,230	(2,130)
Allowance for Doubtful Accounts	-	-	-
<b>Total Current Assets</b>	<u>311,429</u>	<u>286,713</u>	<u>24,716</u>
<b>Property &amp; Equipment-</b>			
Land	1	1	-
Buildings and Improvements	1,220,018	1,220,018	-
Equipment	41,890	41,890	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>1,261,909</u>	<u>1,261,909</u>	<u>-</u>
Accumulated Depreciation	(785,266)	(785,266)	-
<b>Net Property &amp; Equipment</b>	<u>476,643</u>	<u>476,643</u>	<u>-</u>
<b>Other Assets-</b>			
Investment in Tax Credit Partnership	25	25	-
Notes Receivable-Noncurrent	517,500	517,500	-
<b>Total Other Assets</b>	<u>517,525</u>	<u>517,525</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>	<u>3,993</u>	<u>3,993</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>1,309,590</u>	<u>1,284,874</u>	<u>24,716</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	1,806	2,554	(748)
Due to Other Programs	1,492	2,154	(662)
Accrued Wages	351	351	-
Tenant Security Deposits	9,000	9,000	-
<b>Total Current Liabilities</b>	<u>12,649</u>	<u>14,059</u>	<u>(1,410)</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	979	979	-
Net Pension Liability	16,377	16,377	-
<b>Total Long-Term Liabilities</b>	<u>17,356</u>	<u>17,356</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>7,178</u>	<u>7,178</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	476,643	476,643	-
Fund Balance	795,764	769,638	26,126
<b>Total Net Position</b>	<u>1,272,407</u>	<u>1,246,281</u>	<u>26,126</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>1,309,590</u>	<u>1,284,874</u>	<u>24,716</u>

**SPRING GARDENS**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	52,433	50,992	(1,441)
Less Vacancy	(1,049)	-	1,049
Interest	3,765	83	(3,682)
Laundry	1,333	1,213	(120)
Other Income	1,667	562	(1,105)
Total Revenues	<u>58,150</u>	<u>52,850</u>	<u>(5,300)</u>
<b>ADMINISTRATION-</b>			
Salaries	4,086	3,061	(1,025)
Legal	33	-	(33)
Training	105	437	332
Auditing	100	300	200
Property Management Fee	3,784	3,784	-
Bookkeeping Fee	480	480	-
Asset Management Fee	640	640	-
Employee Benefits	1,511	1,146	(365)
Sundry-			
Membership, Dues	-	35	35
Postage	42	20	(22)
Collection Costs	1,500	-	(1,500)
Forms, Stationary	50	30	(20)
Total Administration	<u>12,331</u>	<u>9,932</u>	<u>(2,399)</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	2,500	2,500	-
Eligibility Fee	717	717	-
Total Occupancy	<u>3,217</u>	<u>3,217</u>	<u>-</u>
<b>SECURITY</b>			
	<u>33</u>	<u>-</u>	<u>(33)</u>
<b>UTILITIES-</b>			
Water	2,333	2,112	(221)
Electricity	1,067	511	(556)
Gas	33	-	(33)
Total Utilities	<u>3,433</u>	<u>2,623</u>	<u>(811)</u>
<b>MAINTENANCE-</b>			
Salaries	-	-	-
Maintenance Fee	3,767	1,590	(2,177)
Materials	9,900	1,464	(8,436)
Contract Costs-			
Inspection	167	-	(167)
Landscaping	633	736	102
Carpet Cleaning	467	355	(112)
Sewer	250	-	(250)
Extermination	100	-	(100)
Heating & Cooling	250	265	15
Electrical	83	-	(83)
Flooring	1,267	-	(1,267)
Appliance Repair	1,133	847	(286)
Garbage & Trash Removal	533	500	(33)
Other Contract Costs	833	540	(293)
Total Maintenance	<u>19,383</u>	<u>6,296</u>	<u>(13,087)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	4,733	4,656	(77)
PILT	1,033	-	(1,033)
Total General Expense	<u>5,767</u>	<u>4,656</u>	<u>(1,110)</u>
<b>TOTAL EXPENSES</b>	<u>44,165</u>	<u>26,724</u>	<u>(17,440)</u>
<b>REVENUES OVER EXPENSES</b>	<u>13,985</u>	<u>26,126</u>	<u>12,141</u>

**HOUSING AUTHORITY OF BILLINGS-OLD TOWN SQUARE**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	126,611	116,616	9,995
Receivables-			-
Tenant Receivables	4,543	3,427	1,116
Allowance for Doubtful Accounts	-	-	-
Certificates of Deposit	<u>76,580</u>	<u>76,580</u>	-
<b>Total Current Assets</b>	<u>207,734</u>	<u>196,623</u>	<u>11,111</u>
<b>Property &amp; Equipment-</b>			
Land	-	-	-
Buildings and Improvements	811,309	811,309	-
Equipment	-	-	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>811,309</u>	<u>811,309</u>	-
Accumulated Depreciation	<u>(391,819)</u>	<u>(391,819)</u>	-
<b>Net Property &amp; Equipment</b>	<u>419,490</u>	<u>419,490</u>	-
<b>Deferred Outflow of Resources</b>	<u>1,764</u>	<u>1,764</u>	-
<b>Total Assets and Deferred Outflows</b>	<u><u>628,988</u></u>	<u><u>617,877</u></u>	<u><u>11,111</u></u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	371	638	(267)
Due to Other Programs	718	563	155
Accrued Wages	191	191	-
Tenant Security Deposits	<u>6,075</u>	<u>6,075</u>	-
<b>Total Current Liabilities</b>	<u>7,355</u>	<u>7,467</u>	<u>(112)</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	624	624	-
Net Pension Liability	<u>7,234</u>	<u>7,234</u>	-
<b>Total Long-Term Liabilities</b>	<u>7,858</u>	<u>7,858</u>	-
<b>Deferred Inflow of Resources</b>	<u>3,171</u>	<u>3,171</u>	-
<b>Net Position</b>			
Capital Asset Investment	419,491	419,491	-
Fund Balance	<u>191,113</u>	<u>179,890</u>	<u>11,223</u>
<b>Total Net Position</b>	<u>610,604</u>	<u>599,381</u>	<u>11,223</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u><u>628,988</u></u>	<u><u>617,877</u></u>	<u><u>11,111</u></u>

**OLD TOWN SQUARE  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	25,127	23,600	(1,527)
Less Vacancy	(503)	-	503
Interest	47	42	(5)
Other Income	667	1,816	1,149
Total Revenues	<u>25,337</u>	<u>25,458</u>	<u>121</u>
<b>ADMINISTRATION-</b>			
Salaries	1,656	1,186	(470)
Training	172	-	(172)
Auditing	267	800	533
Property Management Fee	1,892	1,892	-
Bookkeeping Fee	240	240	-
Asset Management Fee	320	320	-
Employee Benefits	612	463	(150)
Sundry-			
Postage	17	27	11
Collection Costs	417	-	(417)
Forms, Stationary	50	9	(41)
Total Administration	<u>5,641</u>	<u>4,936</u>	<u>(705)</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	1,600	1,600	-
Eligibility Fee	358	358	-
Total Occupancy	<u>1,958</u>	<u>1,958</u>	<u>-</u>
<b>SECURITY</b>			
	<u>33</u>	<u>-</u>	<u>(33)</u>
<b>UTILITIES-</b>			
Water	1,667	1,626	(41)
Electricity	767	270	(497)
Gas	67	-	(67)
Total Utilities	<u>2,500</u>	<u>1,896</u>	<u>(604)</u>
<b>MAINTENANCE-</b>			
Maintenance Fee	2,197	314	(1,883)
Materials	5,300	1,879	(3,421)
Contract Costs-			
Landscaping	500	360	(140)
Carpet Cleaning	200	-	(200)
Sewer	117	-	(117)
Extermination	173	-	(173)
Heating & Cooling	700	-	(700)
Electrical	67	-	(67)
Plumbing	83	-	(83)
Flooring	2,000	-	(2,000)
Appliance Repair	167	-	(167)
Garbage & Trash Removal	400	393	(7)
Other Contract Costs	500	-	(500)
Total Maintenance	<u>12,404</u>	<u>2,946</u>	<u>(9,458)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	2,667	2,498	(169)
PILT	3	-	(3)
Total General Expense	<u>2,670</u>	<u>2,498</u>	<u>(172)</u>
<b>TOTAL EXPENSES</b>			
	<u>25,207</u>	<u>14,234</u>	<u>(10,973)</u>
<b>REVENUES OVER EXPENSES</b>			
	<u>131</u>	<u>11,224</u>	<u>11,093</u>



**HOUSING AUTHORITY OF BILLINGS-WESTCHESTER SQUARE  
BALANCE SHEET  
OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	1,616	(804)	2,420
Receivables-			
Tenant Receivables	(1)	(1)	-
Allowance for Doubtful Accounts	-	-	-
Due From Other Programs	-	-	-
<b>Total Current Assets</b>	<u>1,615</u>	<u>(805)</u>	<u>2,420</u>
<b>Property &amp; Equipment-</b>			
Land	32,016	32,016	-
Buildings and Improvements	629,162	629,162	-
Equipment	-	-	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>661,178</u>	<u>661,178</u>	<u>-</u>
Accumulated Depreciation	(200,908)	(200,908)	-
<b>Net Property &amp; Equipment</b>	<u>460,270</u>	<u>460,270</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>	<u>566</u>	<u>566</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>462,451</u></u>	<u><u>460,031</u></u>	<u><u>2,420</u></u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	(3,455)	(2,854)	(601)
Due to Other Programs	14,906	9,253	5,653
Accrued Wages	398	398	-
Tenant Security Deposits	1,650	1,650	-
<b>Total Current Liabilities</b>	<u>13,499</u>	<u>8,447</u>	<u>5,052</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	677	677	-
Net Pension Liability	2,320	2,320	-
<b>Total Long-Term Liabilities</b>	<u>2,997</u>	<u>2,997</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>1,017</u>	<u>1,017</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	460,270	460,270	-
Fund Balance	(15,332)	(12,700)	(2,632)
<b>Total Net Position</b>	<u>444,938</u>	<u>447,570</u>	<u>(2,632)</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u><u>462,451</u></u>	<u><u>460,031</u></u>	<u><u>2,420</u></u>

**WESTCHESTER SQUARE**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	9,067	9,114	47
Less Vacancy	(181)	-	181
Interest	2	2	(0)
Other Income	33	0	(33)
Total Revenues	<u>8,920</u>	<u>9,116</u>	<u>195</u>
<b>ADMINISTRATION-</b>			
Salaries	190	148	(42)
Training	72	429	357
Auditing	100	300	200
Property Management Fee	709	709	-
Bookkeeping Fee	90	90	-
Employee Benefits	70	54	(17)
Sundry-			
Postage	7	20	13
Forms, Stationary	17	2	(15)
Total Administration	<u>1,255</u>	<u>1,751</u>	<u>496</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	250	250	-
Eligibility Fee	134	134	-
Total Occupancy	<u>384</u>	<u>384</u>	<u>-</u>
<b>SECURITY</b>			
	<u>17</u>	<u>-</u>	<u>(17)</u>
<b>UTILITIES-</b>			
Water	1,233	1,979	745
Total Utilities	<u>1,233</u>	<u>1,979</u>	<u>745</u>
<b>MAINTENANCE-</b>			
Salaries	-	-	-
Maintenance Fee	1,883	5,452	3,569
Materials	550	455	(95)
Contract Costs-			
Inspection	50	-	(50)
Landscaping	533	281	(253)
Carpet Cleaning	100	-	(100)
Sewer	60	-	(60)
Extermination	83	-	(83)
Heating & Cooling	400	195	(206)
Electrical	50	-	(50)
Plumbing	67	-	(67)
Flooring	433	-	(433)
Appliance Repair	167	-	(167)
Garbage & Trash Removal	300	273	(27)
Other Contract Costs	33	-	(33)
Total Maintenance	<u>4,710</u>	<u>6,655</u>	<u>1,945</u>
<b>GENERAL EXPENSE-</b>			
Insurance	1,067	979	(88)
PILT	200	-	(200)
Total General Expense	<u>1,267</u>	<u>979</u>	<u>(288)</u>
<b>TOTAL EXPENSES</b>	<u>8,866</u>	<u>11,748</u>	<u>2,882</u>
<b>REVENUES OVER EXPENSES</b>	<u>54</u>	<u>(2,632)</u>	<u>(2,687)</u>

**HOUSING AUTHORITY OF BILLINGS-WHITETAIL SQUARE**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	111,026	107,746	3,280
Due From Other Programs	-	794	(794)
Accounts Receivable	-	6,318	(6,318)
	<u>111,026</u>	<u>114,858</u>	<u>(3,832)</u>
<b>Total Current Assets</b>			
<b>Property &amp; Equipment-</b>			
Land	161,537	161,537	-
Infrastructure	860,791	860,791	-
Total Property & Equipment	1,022,328	1,022,328	-
Accumulated Depreciation	(215,198)	(215,198)	-
Net Property & Equipment	807,130	807,130	-
<b>Deferred Outflow of Resources</b>			
	69	69	-
	<u>918,225</u>	<u>922,056</u>	<u>(3,832)</u>
<b>Total Assets and Deferred Outflows</b>			
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	-	976	(978)
Accrued Wages	209	207	2
Due to Other Programs	150	-	150
Total Current Liabilities	359	1,183	(826)
<b>Long-Term Liabilities</b>			
Net Pension Liability	283	283	-
Total Long-Term Liabilities	283	283	-
<b>Deferred Inflow of Resources</b>			
	124	124	-
<b>Net Position</b>			
Capital Asset Investment	807,129	807,129	-
Fund Balance	110,330	113,336	(3,006)
Total Net Position	917,459	920,465	(3,006)
	<u>918,225</u>	<u>922,056</u>	<u>(3,832)</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>			

**WHITETAIL SQUARE  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Park Maintenance Fee	5,333	-	(5,333)
Interest Income	8	37	28
Total Revenues	<u>5,342</u>	<u>37</u>	<u>(5,305)</u>
<b>ADMIN EXPENSES-</b>			
Consulting	13	-	(13)
Book-Keeping Fee	60	60	-
Asset Management Fee	80	80	-
Dues	-	35	35
Postage	8	2	(6)
Forms, Stationery	8	-	(8)
Other Sundry Exp	92	-	(92)
Total Administration	<u>262</u>	<u>177</u>	<u>(84)</u>
<b>OCCUPANCY-</b>			
Utilities/Maintenance	333	-	(333)
Total Occupancy	<u>333</u>	<u>-</u>	<u>(333)</u>
<b>MAINTENANCE-</b>			
Maintenance Fee	1,004	1,898	894
Maintenance Materials	1,150	187	(963)
Landscaping	1,667	756	(911)
Garbage	-	25	25
Total Occupancy	<u>3,821</u>	<u>2,865</u>	<u>(956)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	67	-	(67)
Taxes	1,500	-	(1,500)
Depreciation Expense	-	-	-
Total General Expense	<u>1,567</u>	<u>-</u>	<u>(1,567)</u>
<b>TOTAL EXPENSES</b>	<u>5,983</u>	<u>3,042</u>	<u>(2,940)</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>(641)</u>	<u>(3,006)</u>	<u>(2,365)</u>

**HOUSING AUTHORITY OF BILLINGS-WHITETAIL RUN**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	220,047	187,540	32,507
Reserves	194,752	194,621	131
Receivables-			-
Tenant/Account Receivables	498	(697)	1,195
Allowance for Doubtful Accounts	-	-	-
Note Receivable	-	-	-
<b>Total Current Assets</b>	<u>415,297</u>	<u>381,464</u>	<u>33,833</u>
<b>Property &amp; Equipment-</b>			
Land	58,033	58,033	-
Buildings and Improvements	4,231,304	4,231,304	-
Equipment	13,849	13,849	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>4,303,186</u>	<u>4,303,186</u>	<u>-</u>
Accumulated Depreciation	(1,154,190)	(1,154,190)	-
<b>Net Property &amp; Equipment</b>	<u>3,148,996</u>	<u>3,148,996</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>	<u>6,599</u>	<u>6,599</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>3,570,892</u>	<u>3,537,059</u>	<u>33,833</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	3,363	1,654	1,709
Due to Other Programs	4,520	4,271	249
Accrued Wages	819	819	-
Accrued Interest Payable	7,726	7,726	-
Tenant Security Deposits	22,176	22,833	(657)
Current Portion of Long-Term Debt	19,401	19,401	-
<b>Total Current Liabilities</b>	<u>58,005</u>	<u>56,704</u>	<u>1,301</u>
<b>Long-Term Liabilities</b>			
Long Term Debt, Net of Current Portion	693,776	693,776	-
Deferred Development Fee Payable	28,106	28,106	-
Accrued Compensated Absences	2,142	2,142	-
Net Pension Liability	27,064	27,064	-
<b>Total Long-Term Liabilities</b>	<u>751,088</u>	<u>751,088</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>11,862</u>	<u>11,862</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	2,435,819	2,435,819	-
Fund Balance	314,118	281,586	32,532
<b>Total Net Position</b>	<u>2,749,937</u>	<u>2,717,405</u>	<u>32,532</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>3,570,892</u>	<u>3,537,059</u>	<u>33,833</u>

**WHITETAIL RUN**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	106,513	96,838	(9,675)
Less Vacancy	(2,130)	-	2,130
Less Collection Loss	-	548	548
Interest	67	213	146
Other Income	667	2,375	1,709
Total Revenues	<u>105,116</u>	<u>99,974</u>	<u>(5,141)</u>
<b>ADMINISTRATION-</b>			
Salaries	7,941	5,925	(2,017)
Legal	33	-	(33)
Training	638	365	(273)
Auditing	2,000	6,000	4,000
Property Management Fee	7,567	7,331	(236)
Bookkeeping Fee	960	930	(30)
Asset Management Fee	1,280	1,280	-
Employee Benefits	2,937	2,227	(710)
Sundry-			
Membership, Dues	-	98	98
Postage	100	122	22
Collection Costs	1,667	519	(1,148)
Forms, Stationary	67	120	54
Other Sundry Exp	33	-	(33)
Total Administration	<u>25,224</u>	<u>24,916</u>	<u>(308)</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	5,800	5,800	-
Eligibility Fee	1,434	1,434	-
Total Occupancy	<u>7,234</u>	<u>7,234</u>	<u>-</u>
<b>SECURITY</b>			
	<u>92</u>	<u>-</u>	<u>(92)</u>
<b>TENANT SERVICES-</b>			
Rec., Pub., Other	17	2,720	2,703
Park Fees	2,133	-	(2,133)
Community Room Rent	907	-	(907)
Total Tenant Services	<u>3,057</u>	<u>2,720</u>	<u>(337)</u>
<b>UTILITIES-</b>			
Water	4,667	4,242	(424)
Electricity	867	855	(12)
Gas	100	117	17
Total Utilities	<u>5,633</u>	<u>5,215</u>	<u>(419)</u>
<b>MAINTENANCE-</b>			
Maintenance Fee	8,789	6,770	(2,019)
Materials	7,233	3,488	(3,745)
Contract Costs-			
Inspection	1,267	-	(1,267)
Landscaping	1,933	977	(956)
Elevator	-	-	-
Carpet Cleaning	150	190	40
Sewer	150	144	(6)
Extermination	200	-	(200)
Heating & Cooling	1,833	328	(1,506)
Electrical	333	-	(333)
Plumbing	333	-	(333)
Flooring	2,667	-	(2,667)
Appliance Repair	167	-	(167)
Garbage & Trash Removal	933	925	(9)
Other Contract Costs	1,267	3,651	2,384
Total Maintenance	<u>27,255</u>	<u>16,472</u>	<u>(10,783)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	11,667	10,884	(782)
PILT	1,333	-	(1,333)
Total General Expense	<u>13,000</u>	<u>10,884</u>	<u>(2,116)</u>
<b>TOTAL EXPENSES</b>	<u>81,495</u>	<u>67,441</u>	<u>(14,054)</u>
<b>OPERATING REVENUE</b>	23,621	32,533	8,912
<b>LESS DEBT SERVICE</b>	<u>15,900</u>	<u>-</u>	<u>(15,900)</u>
<b>REVENUES OVER EXPENSES</b>	<u>7,721</u>	<u>32,533</u>	<u>24,812</u>

**HOUSING AUTHORITY OF BILLINGS-PHEASANT HOME**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	66,433	45,143	21,290
Reserves	88,888	88,838	50
Receivables-			
Tenant Receivables	(94)	(4,373)	4,279
Allowance for Doubtful Accounts	-	-	-
Due From Other Programs	-	2,155	(2,155)
	<u>155,227</u>	<u>131,763</u>	<u>23,464</u>
<b>Total Current Assets</b>			
<b>Property &amp; Equipment-</b>			
Land	34,051	34,051	-
Buildings and Improvements	3,184,959	3,184,959	-
Equipment	-	-	-
Construction In Progress	-	-	-
Total Property & Equipment	<u>3,219,010</u>	<u>3,219,010</u>	<u>-</u>
Accumulated Depreciation	<u>(550,266)</u>	<u>(550,266)</u>	<u>-</u>
Net Property & Equipment	<u>2,668,744</u>	<u>2,668,744</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>			
	<u>1,731</u>	<u>1,731</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>			
	<u>2,825,702</u>	<u>2,802,238</u>	<u>23,464</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	(633)	395	(1,028)
Due to Other Programs	3,560	-	3,560
Accrued Wages	405	405	-
Tenant Security Deposits	13,284	11,442	1,842
Current Portion of Long-Term Debt	<u>34,290</u>	<u>34,290</u>	<u>-</u>
Total Current Liabilities	<u>50,906</u>	<u>46,532</u>	<u>4,374</u>
<b>Long-Term Liabilities</b>			
Long Term Debt, Net of Current Portion	567,638	567,638	-
Accrued Compensated Absences	1,059	1,059	-
Net Pension Liability	<u>7,097</u>	<u>7,097</u>	<u>-</u>
Total Long-Term Liabilities	<u>575,794</u>	<u>575,794</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>			
	<u>3,111</u>	<u>3,111</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	2,066,816	2,066,816	-
Fund Balance	<u>129,075</u>	<u>109,985</u>	<u>19,090</u>
Total Net Position	<u>2,195,891</u>	<u>2,176,801</u>	<u>19,090</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>			
	<u>2,825,702</u>	<u>2,802,238</u>	<u>23,464</u>

**PHEASANT HOME**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	57,782	59,644	1,862
Less Vacancy	(1,156)	-	1,156
Less Collection Loss	-	(2,505)	(2,505)
Interest	333	76	(258)
Other Income	667	1,088	421
<b>Total Revenues</b>	<b>57,626</b>	<b>58,302</b>	<b>676</b>
<b>ADMINISTRATION-</b>			
Salaries	4,086	3,061	(1,025)
Training	172	437	265
Auditing	500	1,500	1,000
Property Management Fee	3,784	3,429	(355)
Bookkeeping Fee	480	435	(45)
Asset Management Fee	640	640	-
Employee Benefits	1,511	1,146	(365)
Sundry-			
Postage	40	13	(27)
Collection Costs	1,017	-	(1,017)
Forms, Stationary	50	29	(21)
<b>Total Administration</b>	<b>12,280</b>	<b>10,690</b>	<b>(1,590)</b>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	2,500	2,500	-
Eligibility Fee	717	717	-
<b>Total Occupancy</b>	<b>3,217</b>	<b>3,217</b>	<b>-</b>
<b>SECURITY</b>			
	25	32	7
<b>TENANT SERVICES-</b>			
Rec., Pub., Other	-	1,360	1,360
Park Fees	1,067	-	(1,067)
Community Room Rent	453	-	(453)
<b>Total Tenant Services</b>	<b>1,520</b>	<b>1,360</b>	<b>(160)</b>
<b>UTILITIES-</b>			
Water	517	512	(4)
Electricity	533	517	(16)
Gas	33	14	(20)
<b>Total Utilities</b>	<b>1,083</b>	<b>1,043</b>	<b>(40)</b>
<b>MAINTENANCE-</b>			
Maintenance Fee	3,767	6,184	2,417
Materials	7,700	608	(7,092)
Contract Costs-			
Inspection	300	800	500
Landscaping	1,317	1,098	(219)
Carpet Cleaning	150	348	198
Sewer	150	-	(150)
Extermination	100	-	(100)
Heating & Cooling	867	165	(702)
Electrical	100	-	(100)
Plumbing	500	158	(343)
Flooring	2,667	-	(2,667)
Appliance Repair	117	-	(117)
Garbage & Trash Removal	1,000	829	(171)
Other Contract Costs	167	5,053	4,886
<b>Total Maintenance</b>	<b>18,900</b>	<b>15,242</b>	<b>(3,658)</b>
<b>GENERAL EXPENSE-</b>			
Insurance	8,667	7,628	(1,039)
PILT	867	-	(867)
<b>Total General Expense</b>	<b>9,533</b>	<b>7,628</b>	<b>(1,905)</b>
<b>TOTAL EXPENSES</b>	<b>46,558</b>	<b>39,212</b>	<b>(7,346)</b>
<b>OPERATING REVENUE</b>	<b>11,068</b>	<b>19,091</b>	<b>8,022</b>
<b>LESS DEBT SERVICE</b>	<b>5,074</b>	<b>-</b>	<b>(5,074)</b>
<b>REVENUES OVER EXPENSES</b>	<b>5,994</b>	<b>19,091</b>	<b>13,096</b>



**HOUSING AUTHORITY OF BILLINGS-FALCON RUN  
BALANCE SHEET  
OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	71,272	64,516	6,756
Receivables-			
Tenant Receivables	2,531	353	2,178
Allowance for Doubtful Accounts	-	-	-
Due From Other Programs	153	359	(206)
<b>Total Current Assets</b>	<u>73,956</u>	<u>65,228</u>	<u>8,728</u>
<b>Property &amp; Equipment-</b>			
Land	-	-	-
Buildings	992,773	992,773	-
Improvements	382,003	382,003	-
Equipment	87,677	87,677	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>1,462,453</u>	<u>1,462,453</u>	<u>-</u>
Accumulated Depreciation	(132,760)	(132,760)	-
<b>Net Property &amp; Equipment</b>	<u>1,329,693</u>	<u>1,329,693</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>	<u>87</u>	<u>87</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>1,403,736</u></u>	<u><u>1,395,008</u></u>	<u><u>8,728</u></u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	374	826	(452)
Accrued Wages	90	90	-
Tenant Security Deposits	2,540	2,540	-
<b>Total Current Liabilities</b>	<u>3,004</u>	<u>3,456</u>	<u>(452)</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	190	190	-
Net Pension Liability	358	358	-
<b>Total Long-Term Liabilities</b>	<u>548</u>	<u>548</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>157</u>	<u>157</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	1,329,693	1,329,693	-
Fund Balance	70,334	61,154	9,180
<b>Total Net Position</b>	<u>1,400,027</u>	<u>1,390,847</u>	<u>9,180</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u><u>1,403,736</u></u>	<u><u>1,395,008</u></u>	<u><u>8,728</u></u>

**FALCON RUN**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	11,805	10,960	(845)
Less Vacancy	(107)	-	107
Interest	3	24	21
Laundry	-	-	-
Garage Rent	2,000	-	(2,000)
Community Room Rent	3,230	-	(3,230)
Other Income	33	7,390	7,357
<b>Total Revenues</b>	<b>16,965</b>	<b>18,374</b>	<b>1,409</b>
<b>ADMINISTRATION-</b>			
Salaries	190	148	(42)
Training	5	429	424
Auditing	108	325	217
Property Management Fee	473	473	-
Bookkeeping Fee	60	60	-
Asset Management Fee	80	80	-
Employee Benefits	70	54	(17)
Sundry-			
Publications	17	-	(17)
Membership, Dues	17	-	(17)
Telephone	467	480	13
Postage	7	7	1
Computer Software	-	742	742
Forms, Stationary	25	171	146
<b>Total Administration</b>	<b>1,518</b>	<b>2,969</b>	<b>1,451</b>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	500	500	-
Eligibility Fee	90	90	-
<b>Total Occupancy</b>	<b>590</b>	<b>590</b>	<b>-</b>
<b>SECURITY</b>	<b>167</b>	<b>600</b>	<b>433</b>
<b>TENANT SERVICES-</b>			
Park Fees	133	-	(133)
<b>Total Tenant Services</b>	<b>133</b>	<b>-</b>	<b>(133)</b>
<b>UTILITIES-</b>			
Water	1,000	611	(389)
Electricity	1,833	1,307	(527)
Gas	167	52	(115)
<b>Total Utilities</b>	<b>3,000</b>	<b>1,969</b>	<b>(1,031)</b>
<b>MAINTENANCE-</b>			
Maintenance Fee	753	66	(687)
Materials	167	394	227
Contract Costs-			
Inspection	33	100	67
Landscaping	533	821	287
Elevator	-	-	-
Carpet Cleaning	167	-	(167)
Sewer	67	-	(67)
Extermination	83	-	(83)
Heating & Cooling	333	-	(333)
Electrical	67	-	(67)
Plumbing	67	-	(67)
Flooring	667	-	(667)
Garbage & Trash Removal	800	534	(266)
Other Contract Costs	50	-	(50)
<b>Total Maintenance</b>	<b>3,787</b>	<b>1,914</b>	<b>(1,872)</b>
<b>GENERAL EXPENSE-</b>			
Insurance	1,333	1,151	(182)
PILT	600	-	(600)
<b>Total General Expense</b>	<b>1,933</b>	<b>1,151</b>	<b>(782)</b>
<b>TOTAL EXPENSES</b>	<b>11,128</b>	<b>9,194</b>	<b>(1,934)</b>
<b>REVENUES OVER EXPENSES</b>	<b>5,837</b>	<b>9,181</b>	<b>3,344</b>

**HOUSING AUTHORITY OF BILLINGS-LAUREL GARDENS**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	1,018,558	9,286	1,009,272
Receivables-			-
Interest Receivable	-	-	-
Tenant Receivables	874	2,004	(1,130)
Allowance for Doubtful Accounts	-	-	-
<b>Total Current Assets</b>	<u>1,019,432</u>	<u>11,290</u>	<u>1,008,142</u>
<b>Property &amp; Equipment-</b>			
Land	274,378	274,378	-
Buildings and Improvements	910,077	910,077	-
Equipment	-	-	-
Construction In Progress	17,117	-	17,117
<b>Total Property &amp; Equipment</b>	<u>1,201,572</u>	<u>1,184,455</u>	<u>17,117</u>
Accumulated Depreciation	(72,820)	(72,820)	-
<b>Net Property &amp; Equipment</b>	<u>1,128,752</u>	<u>1,111,635</u>	<u>17,117</u>
<b>Deferred Outflow of Resources</b>			
	<u>2,142</u>	<u>2,142</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>2,150,326</u>	<u>1,125,067</u>	<u>1,025,259</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	2,522	5,433	(2,911)
Due to Other Programs	32,789	36,358	(3,569)
Accrued Wages	1,375	1,375	-
Tenant Security Deposits	12,808	10,763	2,045
Current Portion of Long-Term Debt	-	31,724	(31,724)
<b>Total Current Liabilities</b>	<u>49,494</u>	<u>85,653</u>	<u>(36,159)</u>
<b>Long-Term Liabilities</b>			
Long Term Debt, Net of Current Portion	-	(31,724)	31,724
Accrued Compensated Absences	4,288	4,288	-
Net Pension Liability	8,787	8,787	-
<b>Total Long-Term Liabilities</b>	<u>13,075</u>	<u>(18,649)</u>	<u>31,724</u>
<b>Deferred Inflow of Resources</b>			
	<u>3,851</u>	<u>3,851</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	1,128,752	1,111,635	17,117
Fund Balance	955,154	(57,423)	1,012,577
<b>Total Net Position</b>	<u>2,083,906</u>	<u>1,054,212</u>	<u>1,029,694</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>2,150,326</u>	<u>1,125,067</u>	<u>1,025,259</u>

**HOUSING AUTHORITY OF BILLINGS-LAUREL GARDENS**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	44,900	45,583	683
Less Vacancy	(898)	-	898
Less Collection Loss	-	(1,515)	(1,515)
Interest	-	155	155
Laundry	667	556	(111)
Other Income	40	1,001,525	1,001,485
Tenant Assistance Payments	26,020	30,058	4,038
Total Revenues	<u>70,729</u>	<u>1,076,362</u>	<u>1,005,633</u>
<b>ADMINISTRATION-</b>			
Salaries	152	138	(14)
Legal	83	-	(83)
Auditing	217	650	433
Management Fee	5,520	5,336	(184)
Book-Keeping Fee	900	870	(30)
Employee Benefits	56	48	(8)
Sundry-			
Telephone	400	580	180
Postage	117	61	(56)
Forms, Stationary	100	46	(54)
Total Administration	<u>7,545</u>	<u>7,730</u>	<u>184</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	500	500	-
Eligibility Fee	1,344	-	(1,344)
Hearings	17	-	(17)
Total Occupancy	<u>1,861</u>	<u>500</u>	<u>(1,361)</u>
<b>SECURITY</b>			
	<u>40</u>	<u>-</u>	<u>(40)</u>
<b>TENANT SERVICES-</b>			
Resident Managers Salaries	3,325	3,006	(319)
Rec., Pub., Other	833	-	(833)
Eligibility Expense	-	1,344	1,344
Employee Benefits	1,230	1,020	(209)
Total Tenant Services	<u>5,388</u>	<u>5,370</u>	<u>(18)</u>
<b>UTILITIES-</b>			
Water	2,567	2,169	(398)
Electricity	5,333	4,999	(334)
Gas	4,800	1,560	(3,240)
Total Utilities	<u>12,700</u>	<u>8,728</u>	<u>(3,972)</u>
<b>MAINTENANCE-</b>			
Maintenance Fee	8,789	8,218	(570)
Materials	1,833	944	(890)
Contract Costs-			
Inspection	656	1,500	844
Landscaping	2,142	1,940	(202)
Carpet Cleaning	150	-	(150)
Sewer	167	-	(167)
Extermination	400	-	(400)
Heating & Cooling	250	125	(125)
Electrical	-	95	95
Plumbing	1,000	-	(1,000)
Flooring	333	3,075	2,741
Appliances	150	181	31
Garbage & Trash Removal	1,720	1,680	(40)
Total Maintenance	<u>17,590</u>	<u>17,758</u>	<u>169</u>
<b>GENERAL EXPENSE-</b>			
Insurance	6,133	6,581	448
Depreciation Expense	-	-	-
Total General Expense	<u>6,133</u>	<u>6,581</u>	<u>448</u>
<b>TOTAL EXPENSES</b>	<u>51,256</u>	<u>46,667</u>	<u>(4,590)</u>
<b>OPERATING REVENUE</b>	19,472	1,029,695	1,010,223
<b>LESS DEBT SERVICE</b>	<u>11,867</u>	<u>-</u>	<u>(11,867)</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>7,606</u>	<u>1,029,695</u>	<u>1,022,089</u>

**HOUSING AUTHORITY OF BILLINGS-HAB PROPERTY MANAGEMENT**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash	43,717	9,562	34,155
Accounts Receivable	-	-	-
Due From Other Programs	-	46,430	(46,430)
<b>Total Current Assets</b>	<u>43,717</u>	<u>55,992</u>	<u>(12,275)</u>
<b>Deferred Outflow of Resources</b>	<u>8,031</u>	<u>8,031</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>51,748</u></u>	<u><u>64,023</u></u>	<u><u>(12,275)</u></u>
<b>Liabilities and Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	-	6,318	(6,318)
Accrued Wages	767	767	-
Due to Other Programs	3,381	-	3,381
<b>Total Current Liabilities</b>	<u>4,148</u>	<u>7,085</u>	<u>(2,937)</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	2,409	2,409	-
Net Pension Liability	32,937	32,937	-
<b>Total Long-Term Liabilities</b>	<u>35,346</u>	<u>35,346</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>14,436</u>	<u>14,436</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	-	-	-
Fund Balance	(2,182)	7,156	(9,338)
<b>Total Net Position</b>	<u>(2,182)</u>	<u>7,156</u>	<u>(9,338)</u>
<b>Total Liabilities and Net Position</b>	<u><u>51,748</u></u>	<u><u>64,023</u></u>	<u><u>(12,275)</u></u>

**HAB PROPERTY MANAGEMENT  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	<u>YTD Budget</u>	<u>YTD Actuals</u>	<u>Over (Under) Budget</u>
<b>REVENUES-</b>			
Management Fee Income	23,316	10,276	(13,040)
Maintenance Reimbursement	-	-	-
Other Reimbursements	-	-	-
Other Income	33	-	(33)
State Pension Subsidy	-	-	-
Interest Income	-	6	6
Total Revenues	<u>23,350</u>	<u>10,282</u>	<u>(13,068)</u>
<b>ADMIN EXPENSES-</b>			
Salaries	9,212	7,395	(1,817)
Employee Benefits	3,407	2,607	(800)
Management Fee	-	7,094	7,094
Bookkeeping Fee	-	878	878
Asset Management Fee	-	1,200	1,200
Postage	-	-	-
Forms	-	18	18
Other Sundry Exp	-	-	-
Total Administration	<u>12,620</u>	<u>19,192</u>	<u>6,573</u>
<b>TENANT SERVICES-</b>			
Garden Manager	-	-	-
Park Fees	2,100	(2,100)	(4,200)
Employee Benefits	-	-	-
Total Tenant Services	<u>2,100</u>	<u>(2,100)</u>	<u>(4,200)</u>
<b>MAINTENANCE-</b>			
Maintenance Salaries	-	-	-
Maintenance Fee	5,499	2,527	(2,972)
Inspections	-	-	-
Maintenance Materials	-	-	-
Maintenance Benefits	2,034	-	(2,034)
Total Maintenance	<u>7,533</u>	<u>2,527</u>	<u>(5,006)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	-	-	-
Other Costs	-	-	-
Total General Expense	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<u>22,253</u>	<u>19,620</u>	<u>(2,633)</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>1,097</u>	<u>(9,338)</u>	<u>(10,435)</u>

**HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING (AMP 1)**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	Current Month	Balance June 30 2022	Change
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	1,079,639	990,844	88,795
Receivables-			
Due From HUD	-	4,795	(4,795)
Tenant Receivables	7,802	4,831	2,971
Allowance for Doubtful Accounts	(236)	(236)	-
Certificates of Deposit	668,081	668,081	-
<b>Total Current Assets</b>	<b>1,755,286</b>	<b>1,668,315</b>	<b>86,971</b>
<b>Property &amp; Equipment-</b>			
Land	1,006,257	1,006,257	-
Buildings and Improvements	17,356,380	17,356,380	-
Equipment	432,232	432,232	-
Construction In Progress	180,781	4,660	176,121
<b>Total Property &amp; Equipment</b>	<b>18,975,650</b>	<b>18,799,529</b>	<b>176,121</b>
Accumulated Depreciation	(12,892,041)	(12,892,041)	-
<b>Net Property &amp; Equipment</b>	<b>6,083,609</b>	<b>5,907,488</b>	<b>176,121</b>
<b>Deferred Outflow of Resources</b>	<b>71,616</b>	<b>71,616</b>	<b>-</b>
<b>Total Assets and Deferred Outflows</b>	<b>7,910,511</b>	<b>7,647,419</b>	<b>263,092</b>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	11,180	35,492	(24,312)
Due to Other Programs	48,936	57,733	(8,797)
Accrued Wages	18,057	18,057	-
Accrued Interest Payable	2,433	2,433	-
Tenant Security Deposits	72,118	70,368	1,750
Current Portion of Long-Term Debt	66,515	66,515	-
<b>Total Current Liabilities</b>	<b>219,239</b>	<b>250,588</b>	<b>(31,359)</b>
<b>Long-Term Liabilities</b>			
Long Term Debt, Net of Current Portion	1,148,526	1,169,929	(21,403)
Accrued Compensated Absences	43,133	43,133	-
Net Pension Liability	293,708	293,708	-
<b>Total Long-Term Liabilities</b>	<b>1,485,367</b>	<b>1,506,770</b>	<b>(21,403)</b>
<b>Deferred Inflow of Resources</b>	<b>128,731</b>	<b>128,731</b>	<b>-</b>
<b>Net Position</b>			
Capital Asset Investment	4,868,568	4,671,044	197,524
Fund Balance	1,208,606	1,090,276	118,330
<b>Total Net Position</b>	<b>6,077,174</b>	<b>5,761,320</b>	<b>315,854</b>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b>7,910,511</b>	<b>7,647,419</b>	<b>263,092</b>

**HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING (AMP 1)**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	240,000	243,097	3,097
Less Vacancy	(4,800)	-	4,800
Less Collection Loss	-	(9,255)	(9,255)
Interest	168	363	197
Laundry	2,000	1,914	(87)
Other Income	20,000	23,996	3,996
Capital Fund Grants	395,202	432,348	37,146
Subsidy	292,674	345,428	52,754
<b>Total Revenues</b>	<b>945,242</b>	<b>1,037,891</b>	<b>92,649</b>
<b>ADMINISTRATION-</b>			
Salaries	99,714	89,777	(9,937)
Legal	666	1,239	573
Training	732	1,279	547
Consulting	-	494	494
Auditing	4,000	12,000	8,000
Management Fee	51,079	49,365	(1,714)
Bookkeeping Fee	6,480	6,283	(218)
Asset Management Fee	8,640	8,640	-
Employee Benefits	36,880	32,339	(4,542)
Sundry-			
Publications	150	239	89
Telephone	1,200	1,273	73
Postage	2,000	1,329	(671)
Collection Costs	5,000	654	(4,346)
Computer Service	33	-	(33)
Forms, Stationary	2,333	2,959	626
Other Sundry Exp	66	-	(66)
<b>Total Administration</b>	<b>218,973</b>	<b>207,849</b>	<b>(11,124)</b>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	45,020	4,400	(40,620)
Eligibility Fee	9,676	9,677	1
Hearings	166	45	(121)
<b>Total Occupancy</b>	<b>54,862</b>	<b>14,122</b>	<b>(40,740)</b>
<b>SECURITY</b>			
	1,900	2,798	898
<b>TENANT SERVICES-</b>			
Rec., Pub., Other	1,866	3,446	1,580
FSS Participant Increases HAP	1,000	552	(448)
<b>Total Tenant Services</b>	<b>2,866</b>	<b>3,998</b>	<b>1,132</b>
<b>UTILITIES-</b>			
Water	35,000	36,506	1,506
Electricity	9,600	9,185	(415)
Gas	10,000	1,975	(8,025)
<b>Total Utilities</b>	<b>54,600</b>	<b>47,666</b>	<b>(6,934)</b>
<b>MAINTENANCE-</b>			
Salaries	11,581	11,689	108
Maintenance Fee	88,651	59,039	(29,612)
Materials	26,000	21,404	(4,596)
Contract Costs-			
Inspection	4,359	2,650	(1,709)
Landscaping	15,000	16,123	1,123
Elevator	666	1,913	1,247
Carpet Cleaning	666	365	(301)
Sewer	-	7,061	7,061
Extermination	500	2,075	1,575
Heating & Cooling	1,667	2,980	1,313
Electrical	200	95	(105)
Plumbing	2,333	4,221	1,887
Garbage & Trash Removal	8,800	9,135	335
Flooring	7,000	2,514	(4,486)
Appliance Repair	100	403	303
Esco Contract Services	7,033	5,274	(1,759)
Other Contract Costs	3,333	13,520	10,186
Employee Benefits	4,283	3,630	(653)
<b>Total Maintenance</b>	<b>182,173</b>	<b>164,093</b>	<b>(18,080)</b>
<b>GENERAL EXPENSE-</b>			
Insurance	68,667	61,707	(6,959)
PILT	16,667	-	(16,667)
Other General Expenses	-	403	403
<b>Total General Expense</b>	<b>85,333</b>	<b>62,110</b>	<b>(23,626)</b>
<b>NONROUTINE-</b>			
Esco Interest Expense	15,460	16,015	554
Operating Transfer (In) Out	-	203,386	203,386
<b>Net Nonroutine Expense</b>	<b>15,460</b>	<b>219,401</b>	<b>203,940</b>
<b>TOTAL EXPENSES</b>	<b>616,188</b>	<b>722,036</b>	<b>105,466</b>
<b>REVENUES OVER EXPENSES</b>	<b>329,074</b>	<b>315,854</b>	<b>(12,817)</b>



## HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING COCC

## BALANCE SHEET

OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022

	Current Month	Balance June 30 2022	Change
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	920,096	746,196	173,900
Tenant Receivables	-	1,961	(1,961)
Due From Other Programs	204,482	167,929	36,553
Prepaid Expenses	3,987	1,669	2,318
<b>Total Current Assets</b>	<b>1,128,565</b>	<b>917,755</b>	<b>210,810</b>
<b>Property &amp; Equipment-</b>			
Land	-	-	-
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	-	-	-
Construction In Progress	14,998	14,998	-
<b>Total Property &amp; Equipment</b>	<b>14,998</b>	<b>14,998</b>	<b>-</b>
Accumulated Depreciation	-	-	-
<b>Net Property &amp; Equipment</b>	<b>14,998</b>	<b>14,998</b>	<b>-</b>
<b>Deferred Outflow of Resources</b>	<b>114,947</b>	<b>114,947</b>	<b>-</b>
<b>Total Assets and Deferred Outflows</b>	<b>1,258,510</b>	<b>1,047,700</b>	<b>210,810</b>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	31,800	101,322	(69,522)
Tenant Security Deposits	-	-	-
Accrued Wages	26,932	26,932	-
<b>Total Current Liabilities</b>	<b>58,732</b>	<b>128,254</b>	<b>(69,522)</b>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	46,171	46,171	-
Net Pension Liability	471,420	471,420	-
<b>Total Long-Term Liabilities</b>	<b>517,591</b>	<b>517,591</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>	<b>206,622</b>	<b>206,622</b>	<b>-</b>
<b>Net Position</b>			
Capital Asset Investment	14,998	14,998	-
Fund Balance	460,567	180,235	280,332
<b>Total Net Position</b>	<b>475,565</b>	<b>195,233</b>	<b>280,332</b>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b>1,258,510</b>	<b>1,047,700</b>	<b>210,810</b>

**HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING COCC**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Rents	100,000	60,368	(39,632)
Property Management Fee	93,577	97,583	4,007
HCV Management Fee	58,897	51,150	(7,747)
BookKeeping Fee	38,030	32,143	(5,888)
Asset Management Fee	15,760	16,960	1,200
Capital Fund Management Fee	147,006	-	(147,006)
Eligibility Fee	20,384	20,384	-
Front Line Service Fee-Maintenance	149,529	105,004	(44,525)
Interest Income	33	259	226
Copy Revenue	6,667	8,476	1,810
Other Income	9,667	164,805	155,138
NFF Operating Transfer	-	367,516	367,516
<b>Total Revenues</b>	<b>639,549</b>	<b>924,648</b>	<b>285,099</b>
<b>ADMINISTRATION-</b>			
Salaries	149,429	140,024	(9,405)
Legal	6,667	-	(6,667)
Training	15,857	14,337	(1,520)
Consulting	3,333	3,185	(148)
Accounting	3,333	5,915	2,582
Auditing	4,167	2,625	(1,542)
Employee Incentives	8,333	-	(8,333)
Employee Benefits	110,536	47,862	(62,674)
Sundry-			
Publications	4,000	2,751	(1,249)
Membership, Dues	1,667	3,858	2,192
Telephone	13,333	10,924	(2,410)
Postage	1,667	1,080	(587)
Equipment Svc	1,333	720	(613)
Computer Equipment	6,867	7,100	234
Computer Service	29,667	2,366	(27,301)
Forms, Stationary	8,222	5,236	(2,986)
Other Sundry Exp	1,667	2,404	737
<b>Total Administration</b>	<b>370,077</b>	<b>250,386</b>	<b>(119,691)</b>
<b>RENT EXPENSE</b>	<b>34,967</b>	<b>52,452</b>	<b>17,485</b>
<b>SECURITY</b>	<b>833</b>	<b>1,200</b>	<b>367</b>
<b>TENANT SERVICES-</b>			
Rec., Pub., Other	5,000	373	(4,627)
<b>Total Tenant Services</b>	<b>5,000</b>	<b>373</b>	<b>(4,627)</b>
<b>UTILITIES-</b>			
Water	667	384	(283)
Electricity	4,333	5,013	680
Gas	2,833	592	(2,242)
<b>Total Utilities</b>	<b>7,833</b>	<b>5,988</b>	<b>(1,845)</b>
<b>MAINTENANCE-</b>			
Salaries	115,273	98,386	(16,887)
Garage Rent	2,000	-	(2,000)
Materials	10,333	11,483	1,149
Heating & Cooling	667	155	(512)
Electrical	-	256	256
Plumbing	167	-	(167)
Garbage & Trash Removal	1,000	1,048	48
Other Contract Costs	2,500	3,077	577
Employee Benefits	42,635	37,793	(4,842)
<b>Total Maintenance</b>	<b>174,574</b>	<b>152,198</b>	<b>(22,376)</b>
<b>GENERAL EXPENSE-</b>			
Insurance	4,333	17,588	13,255
<b>Total General Expense</b>	<b>4,333</b>	<b>17,588</b>	<b>13,255</b>
<b>NONROUTINE-</b>			
Operating Transfer (In) Out	-	164,130	164,130
Net Nonroutine Expense	-	164,130	164,130
<b>TOTAL EXPENSES</b>	<b>597,618</b>	<b>644,316</b>	<b>46,698</b>
<b>REVENUES OVER EXPENSES</b>	<b>41,931</b>	<b>280,332</b>	<b>238,401</b>

**HOUSING AUTHORITY OF BILLINGS-DEVELOPMENT FUND**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	816,958	1,259,626	(442,668)
Receivables-			-
Advances Receivable	88,093	92,006	(3,913)
Accounts Receivable	20,975	6,446	14,529
Notes Receivable-Current	68,439	68,439	-
Interest Receivable	13,190	13,190	-
<b>Total Current Assets</b>	<u>1,007,655</u>	<u>1,439,707</u>	<u>(432,052)</u>
<b>Property &amp; Equipment-</b>			
Land	1,106,281	566,570	539,711
Buildings and Improvements	1,527,644	1,527,601	43
Equipment	20,865	20,865	-
Construction In Progress	7,158	5,479	1,679
<b>Total Property &amp; Equipment</b>	<u>2,661,948</u>	<u>2,120,515</u>	<u>541,433</u>
Accumulated Depreciation	(774,084)	(774,084)	-
<b>Net Property &amp; Equipment</b>	<u>1,887,864</u>	<u>1,346,431</u>	<u>541,433</u>
<b>Other Assets-</b>			
Development Fee Receivable	77,449	154,371	(76,922)
Notes Receivable-Noncurrent	2,584,965	2,584,965	-
<b>Total Other Assets</b>	<u>2,662,414</u>	<u>2,739,336</u>	<u>(76,922)</u>
<b>Deferred Outflow of Resources</b>	<u>6,261</u>	<u>6,261</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>5,564,194</u>	<u>5,531,735</u>	<u>32,459</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	266	1,100	(834)
Insurance Reserve	(480)	(240)	(240)
Accrued Wages	1,312	1,312	0
Note Payable	-	-	-
Due to Other Programs	8,113	283	7,830
<b>Total Current Liabilities</b>	<u>9,211</u>	<u>2,455</u>	<u>6,756</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	-	-	-
Net Pension Liability	25,679	25,679	0
<b>Total Long-Term Liabilities</b>	<u>25,679</u>	<u>25,679</u>	<u>0</u>
<b>Deferred Inflow of Resources</b>	<u>11,255</u>	<u>11,255</u>	<u>0</u>
<b>Net Position</b>			
Capital Asset Investment	1,887,864	1,346,431	541,433
Fund Balance	3,630,184	4,145,915	(515,731)
<b>Total Net Position</b>	<u>5,518,048</u>	<u>5,492,346</u>	<u>25,702</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>5,564,194</u>	<u>5,531,735</u>	<u>32,459</u>

**HOUSING AUTHORITY OF BILLINGS-DEVELOPMENT FUND  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Interest Income	33	468	435
Interest Income-Development Notes	22,514	-	(22,514)
Grant Income	-	17,605	17,605
Other Income	18,333	15,125	(3,208)
Rent Income	39,767	29,026	(10,741)
Total Revenues	<u>80,647</u>	<u>62,224</u>	<u>(18,423)</u>
<b>ADMIN EXPENSES-</b>			
Salaries	26,014	11,200	(14,814)
Consulting	1,705	-	(1,705)
Audit	500	1,500	1,000
Legal	-	60	60
Employee Benefits	9,622	3,681	(5,940)
Dues and Memberships	433	-	(433)
Postage	-	59	59
Computer Equipment	-	1,487	1,487
Computer Service	-	(59)	(59)
Forms, Stationery	-	282	282
Other Sundry Exp	2,000	63	(1,937)
Total Administration	<u>40,274</u>	<u>18,274</u>	<u>(22,001)</u>
<b>TENANT SERVICES-</b>			
Veteran Assistance	5,642	210	(5,432)
TSS Grant	-	11,456	11,456
Employee Benefits	-	5,360	5,360
Total Tenant Services	<u>5,642</u>	<u>17,026</u>	<u>(73)</u>
<b>MAINTENANCE-</b>			
Maintenance Materials	3,333	376	(2,957)
Utility Costs	-	1,862	1,862
Other Contract Costs	2,000	(240)	(2,240)
Total Maintenance	<u>5,333</u>	<u>1,998</u>	<u>(3,335)</u>
<b>GENERAL EXPENSE-</b>			
Insurance	1,667	(776)	(2,443)
Utility Costs	2,406	-	(2,406)
PILT	1,500	-	(1,500)
Total General Expense	<u>5,572</u>	<u>(776)</u>	<u>(6,349)</u>
<b>TOTAL EXPENSES</b>	<u>56,822</u>	<u>36,521</u>	<u>(31,757)</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>23,825</u>	<u>25,703</u>	<u>13,334</u>

**HOUSING AUTHORITY OF BILLINGS-HAB EDUCATION & WELLNESS**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash	10,918	11,411	(493)
Due From Other Programs	-	-	-
<b>Total Current Assets</b>	<u>10,918</u>	<u>11,411</u>	<u>(493)</u>
<b>Deferred Outflow of Resources</b>	-	-	-
<b>Total Assets and Deferred Outflows</b>	<u>10,918</u>	<u>11,411</u>	<u>(493)</u>
<b>Liabilities and Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	400	-	400
Accrued Wages	-	-	-
Due to Other Programs	-	-	-
<b>Total Current Liabilities</b>	<u>400</u>	<u>-</u>	<u>400</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	-	-	-
Net Pension Liability	-	-	-
<b>Total Long-Term Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	-	-	-
<b>Net Position</b>			
Capital Asset Investment	-	-	-
Fund Balance	10,518	11,411	(893)
<b>Total Net Position</b>	<u>10,518</u>	<u>11,411</u>	<u>(893)</u>
<b>Total Liabilities and Net Position</b>	<u>10,918</u>	<u>11,411</u>	<u>(493)</u>

**HOUSING AUTHORITY OF BILLINGS-HAB EDUCATION & WELLNESS**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
Interest Income	1	4	-
Other Income	-	-	-
Development Fund Transfers	-	-	-
<b>Total Revenues</b>	<b>1</b>	<b>4</b>	<b>-</b>
<b>ADMIN EXPENSES-</b>			
Salaries	-	-	-
Consulting	13	-	(13)
Legal	-	-	-
Accounting	133	-	(133)
Audit	133	400	267
Property Management Fee	-	-	-
Book-Keeping Fee	-	460	460
Asset Management Fee	-	-	-
Training	-	-	-
Publications	-	-	-
Memberships, Dues	-	35	35
Telephone	-	-	-
Postage	-	1	1
Equipment Svc	-	-	-
Computer Software	-	-	-
Computer Service	-	-	-
Forms, Stationary	-	-	-
Sundry Costs	333	-	(333)
Benefits	-	-	-
Rent	-	-	-
<b>Total Administration</b>	<b>613</b>	<b>896</b>	<b>283</b>
<b>TENANT SERVICES-</b>			
Rec., Pub., Other	67	-	(67)
Summer Vista	-	-	-
Employee Benefits	-	-	-
<b>Total Tenant Services</b>	<b>67</b>	<b>-</b>	<b>(67)</b>
<b>GENERAL EXPENSE-</b>			
Insurance	-	-	-
Other General Expenses	-	-	-
Maintenance Salaries	-	-	-
Maintenance Materials	-	-	-
Extraordinary Maintenance	-	-	-
<b>Total General Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>680</b>	<b>896</b>	<b>216</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>(679)</b>	<b>(893)</b>	<b>(216)</b>

**HOUSING AUTHORITY OF BILLINGS-FSS FORFEITURES**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	11,057	-	11,057
FSS Escrow	-	-	-
Receivables-			
Tenant Receivables	-	-	-
Allowance for Doubtful Accounts	-	-	-
	<u>11,057</u>	<u>-</u>	<u>11,057</u>
<b>Total Current Assets</b>	<u>11,057</u>	<u>-</u>	<u>11,057</u>
<b>Deferred Outflow of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>11,057</u>	<u>-</u>	<u>11,057</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>11,057</u></u>	<u><u>-</u></u>	<u><u>11,057</u></u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	-	-	-
Due to Other Programs	60	-	60
Accrued Wages	-	-	-
FSS Escrow Obligations	-	-	-
Total Current Liabilities	<u>60</u>	<u>-</u>	<u>60</u>
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	-	-	-
Net Pension Liability	-	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	-	-	-
Fund Balance	10,997	-	10,997
Total Net Position	<u>10,997</u>	<u>-</u>	<u>10,997</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u><u>11,057</u></u>	<u><u>-</u></u>	<u><u>11,057</u></u>

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**HOUSING AUTHORITY OF BILLINGS-FSS FORFEITURES  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	<u>YTD Budget</u>	<u>YTD Actuals</u>	<u>Over (Under) Budget</u>
<b><u>ADMIN REVENUES &amp; EXPENSES</u></b>			
Other Income	-	11,056	11,056
Total Revenues	-	11,057	11,057
<b>ADMINISTRATION-</b>			
Forms, Stationary	-	60	60
Other Sundry Exp	-	-	-
Total Administration	-	60	60
<b>TOTAL ADMIN EXPENSES</b>	-	60	60
<b>ADMIN REVENUES OVER EXPENSES</b>	-	10,997	10,997
<b>TOTAL REVENUES OVER EXPENSES</b>	-	10,997	10,997



**HOUSING AUTHORITY OF BILLINGS-SECTION 8 VOUCHER  
BALANCE SHEET  
OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	1,055,733	904,586	151,147
FSS Escrow	76,145	69,963	6,182
Receivables-			
Tenant Receivables	3,735	6,197	(2,462)
Allowance for Doubtful Accounts	(112)	(112)	-
Due from HUD	13,078	13,078	-
Due From Other Programs	-	-	-
<b>Total Current Assets</b>	<u>1,148,579</u>	<u>993,712</u>	<u>154,867</u>
<b>Property &amp; Equipment-</b>			
Land	-	-	-
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	27,636	27,636	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>27,636</u>	<u>27,636</u>	<u>-</u>
Accumulated Depreciation	(27,636)	(27,636)	-
<b>Net Property &amp; Equipment</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>	<u>56,631</u>	<u>56,631</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>1,205,210</u>	<u>1,050,343</u>	<u>154,867</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	(11,687)	5,961	(17,648)
Due to Other Programs	27,812	51,592	(23,780)
Accrued Wages	4,730	4,730	-
FSS Escrow Obligations	75,453	69,271	6,182
<b>Total Current Liabilities</b>	<u>96,308</u>	<u>131,554</u>	<u>(35,246)</u>
<b>Long-Term Liabilities</b>			
Net Pension Liability	232,255	232,255	-
<b>Total Long-Term Liabilities</b>	<u>232,255</u>	<u>232,255</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>	<u>101,797</u>	<u>101,797</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	-	-	-
Fund Balance	774,850	584,737	190,113
<b>Total Net Position</b>	<u>774,850</u>	<u>584,737</u>	<u>190,113</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>1,205,210</u>	<u>1,050,343</u>	<u>154,867</u>

**HOUSING AUTHORITY OF BILLINGS-SECTION 8 VOUCHER  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b><u>ADMIN REVENUES &amp; EXPENSES</u></b>			
<b>ADMIN REVENUES-</b>			
FSS Coordinator	23,798	32,281	8,483
Interest Income	33	368	335
Admin Share of Fraud Recovery Income	17	(796)	(813)
Admin Fees	214,615	194,684	(19,931)
Admin Share of Other Income	167	-	(167)
Port Out Admin Fees	-	(916)	(916)
Total Revenues	<u>238,630</u>	<u>225,620</u>	<u>(13,009)</u>
<b>ADMINISTRATION-</b>			
Salaries	65,084	55,462	(9,622)
Training	692	1,781	1,089
HCV Management Fee	43,963	38,037	(5,927)
Book-Keeping Fee	23,460	17,108	(6,353)
Employee Benefits	31,914	23,336	(8,578)
Sundry-			
Postage	2,167	2,313	146
Collection Costs	2,083	-	(2,083)
Computer Software	100	-	(100)
Forms, Stationary	5,618	5,920	302
Other Sundry Exp	333	-	(333)
Total Administration	<u>175,414</u>	<u>143,956</u>	<u>(31,458)</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	23,850	23,850	-
Hearings	250	270	20
Total Occupancy	<u>24,100</u>	<u>24,120</u>	<u>20</u>
<b>SECURITY</b>			
	-	-	-
<b>TENANT SERVICES-</b>			
FSS Coordinator	15,477	16,555	1,077
FSS Management Fee	-	-	-
Rec., Pub., Other	-	3,462	3,462
FSS Participant Increases	13,500	15,863	2,363
Ross Program Expense	-	-	-
Employee Benefits	5,724	6,276	551
Total Tenant Services	<u>34,702</u>	<u>42,155</u>	<u>7,454</u>
<b>OTHER EXPENSE-</b>			
Inspection Fee	8,333	-	(8,333)
Contract Inspection	-	5,050	5,050
Insurance	1,133	1,724	591
Other General Expense	-	-	-
Total General Expense	<u>9,467</u>	<u>6,774</u>	<u>(2,693)</u>
<b>TOTAL ADMIN EXPENSES</b>	<u>243,682</u>	<u>217,005</u>	<u>(26,677)</u>
<b>ADMIN REVENUES OVER EXPENSES</b>	<u>(5,052)</u>	<u>8,615</u>	<u>13,668</u>
<b><u>HAP INCOME AND EXPENSES</u></b>			
<b>INCOME-</b>			
Section 8 Income	1,461,084	1,475,299	14,215
HUD Share of Fraud Income	17	(796)	(813)
Other Income	167	-	(167)
Interest Income	-	-	-
Total Income	<u>1,461,267</u>	<u>1,474,503</u>	<u>13,235</u>
<b>HAP PAYMENTS</b>	<u>1,453,560</u>	<u>1,293,004</u>	<u>(160,556)</u>
<b>HAP INCOME LESS PAYMENTS</b>	<u>7,707</u>	<u>181,498</u>	<u>173,791</u>
<b>TOTAL REVENUES OVER EXPENSES</b>	<u>2,655</u>	<u>190,114</u>	<u>187,459</u>

**HOUSING AUTHORITY OF BILLINGS-MAINSTREAM VOUCHERS**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	9,852	24	9,828
Receivables-			
Tenant Receivables	-	-	-
Allowance for Doubtful Accounts	-	-	-
Due from HUD	1	1,087	(1,086)
	<u>9,853</u>	<u>1,111</u>	<u>8,742</u>
<b>Total Current Assets</b>			
	<u>1,983</u>	<u>1,983</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>			
	<u>11,836</u>	<u>3,094</u>	<u>8,742</u>
<b>Total Assets and Deferred Outflows</b>			
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	1,897	1,460	437
Due to Other Programs	26,290	23,252	3,038
Accrued Wages	804	804	-
FSS Escrow Obligations	-	-	-
	<u>28,991</u>	<u>25,516</u>	<u>3,475</u>
<b>Total Current Liabilities</b>			
<b>Long-Term Liabilities</b>			
Accrued Compensated Absences	976	976	-
Net Pension Liability	8,132	8,132	-
	<u>9,108</u>	<u>9,108</u>	<u>-</u>
<b>Total Long-Term Liabilities</b>			
<b>Deferred Inflow of Resources</b>	<u>3,564</u>	<u>3,564</u>	<u>-</u>
<b>Net Position</b>			
Capital Asset Investment	-	-	-
Fund Balance	(29,827)	(35,094)	5,267
	<u>(29,827)</u>	<u>(35,094)</u>	<u>5,267</u>
<b>Total Net Position</b>			
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>11,836</u>	<u>3,094</u>	<u>8,742</u>

**HOUSING AUTHORITY OF BILLINGS-MAINSTREAM VOUCHERS  
COMPARISON OF BUDGET TO ACTUALS  
PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b><u>ADMIN REVENUES &amp; EXPENSES</u></b>			
<b>ADMIN REVENUES-</b>			
Interest Income	-	3	3
Admin Fees	9,793	8,351	(1,442)
Port Out Admin Fees	-	-	-
<b>Total Revenues</b>	<b>9,793</b>	<b>8,354</b>	<b>(1,439)</b>
<b>ADMINISTRATION-</b>			
Salaries	2,354	2,191	(163)
Auditing	333	-	(333)
Book-Keeping Fee	-	908	908
Employee Benefits	871	848	(23)
Sundry-			
Telephone	-	-	-
Postage	26	28	2
Forms, Stationary	-	146	146
<b>Total Administration</b>	<b>3,584</b>	<b>4,119</b>	<b>536</b>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	1,000	1,000	-
Hearings	-	-	-
<b>Total Occupancy</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>OTHER EXPENSE-</b>			
Inspection Fee	667	-	(667)
<b>Total General Expense</b>	<b>667</b>	<b>-</b>	<b>(667)</b>
<b>TOTAL ADMIN EXPENSES</b>	<b>5,250</b>	<b>5,119</b>	<b>(131)</b>
<b>ADMIN REVENUES OVER EXPENSES</b>	<b>4,543</b>	<b>3,235</b>	<b>(1,308)</b>
<b><u>HAP INCOME AND EXPENSES</u></b>			
<b>INCOME-</b>			
Section 8 Income	86,720	62,414	(24,306)
HUD Share of Fraud Income	-	-	-
Other Income	-	-	-
Interest Income	-	-	-
<b>Total Income</b>	<b>86,720</b>	<b>62,414</b>	<b>(24,306)</b>
<b>HAP PAYMENTS</b>	<b>86,720</b>	<b>60,382</b>	<b>(26,338)</b>
<b>HAP INCOME LESS PAYMENTS</b>	<b>-</b>	<b>2,032</b>	<b>2,032</b>
<b>TOTAL REVENUES OVER EXPENSES</b>	<b>4,543</b>	<b>5,267</b>	<b>724</b>

**HOUSING AUTHORITY OF BILLINGS-SECTION 8 DOC**  
**BALANCE SHEET**  
**OCTOBER 31, 2022 COMPARED TO JUNE 30, 2022**

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
<b>Current Assets</b>			
Cash	4,429	4,498	(69)
Certificates of Deposit	-	-	-
Prepaid Expenses	-	-	-
	<u>4,429</u>	<u>4,498</u>	<u>(69)</u>
<b>Total Current Assets</b>			
	<u>4,429</u>	<u>4,498</u>	<u>(69)</u>
<b>Property &amp; Equipment-</b>			
Land	-	-	-
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	-	-	-
Construction In Progress	-	-	-
<b>Total Property &amp; Equipment</b>	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated Depreciation	-	-	-
<b>Net Property &amp; Equipment</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>26,074</u>	<u>26,074</u>	<u>-</u>
<b>Deferred Outflow of Resources</b>			
	<u>26,074</u>	<u>26,074</u>	<u>-</u>
<b>Total Assets and Deferred Outflows</b>	<u>30,503</u>	<u>30,572</u>	<u>(69)</u>
<b>Liabilities, Deferred Inflows, Net Position</b>			
<b>Current Liabilities</b>			
Accounts Payable	1,055	591	464
Due to Other Programs	5,092	14,386	(9,294)
Accrued Wages	4,029	4,029	-
<b>Total Current Liabilities</b>	<u>10,176</u>	<u>19,006</u>	<u>(8,830)</u>
<b>Long-Term Liabilities</b>			
Net Pension Liability	106,932	106,932	-
<b>Total Long-Term Liabilities</b>	<u>106,932</u>	<u>106,932</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>			
	<u>46,868</u>	<u>46,868</u>	<u>-</u>
<b>Net Position</b>			
Fund Balance	(133,473)	(142,234)	8,761
<b>Total Net Position</b>	<u>(133,473)</u>	<u>(142,234)</u>	<u>8,761</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<u>30,503</u>	<u>30,572</u>	<u>(69)</u>

**HOUSING AUTHORITY OF BILLINGS-SECTION 8 DOC**  
**COMPARISON OF BUDGET TO ACTUALS**  
**PERIOD ENDING OCTOBER 31, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<b>REVENUES-</b>			
DCA Fees	71,760	67,445	(4,315)
Interest Income	3	7	3
Total Revenues	<u>71,763</u>	<u>67,451</u>	<u>(4,312)</u>
<b>ADMINISTRATION-</b>			
Salaries	28,508	21,857	(6,651)
Auditing	200	600	400
HCV Management Fee	14,933	13,113	(1,820)
Book-Keeping Fee	800	800	-
Employee Benefits	10,544	9,153	(1,391)
Sundry-			
Publications	-	820	820
Postage	333	678	345
Forms, Stationary	733	1,242	509
Other Sundry Exp	233	373	139
Total Administration	<u>56,286</u>	<u>48,637</u>	<u>(7,649)</u>
<b>OCCUPANCY-</b>			
Rent (Income) Expense	3,000	3,000	-
Utilities/Maintenance	-	-	-
Total Occupancy	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<b>GENERAL EXPENSE-</b>			
Inspection Fee	7,000	5,330	(1,670)
Maintenance Benefits	-	-	-
Insurance	1,133	1,724	591
Total General Expense	<u>8,133</u>	<u>7,054</u>	<u>(1,079)</u>
<b>TOTAL EXPENSES</b>	<u>67,419</u>	<u>58,690</u>	<u>(8,729)</u>
<b>REVENUES OVER EXPENSES</b>	<u>4,344</u>	<u>8,761</u>	<u>4,417</u>