

HOUSING AUTHORITY OF BILLINGS-DISPOSITION FUND
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets			
Current Assets			
Cash	11,178,230	11,177,745	485
Trust Deposit	-	-	-
Accounts Receivable	-	-	-
Due From Other Programs	-	-	-
Total Current Assets	<u>11,178,230</u>	<u>11,177,745</u>	<u>485</u>
Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows	<u><u>11,178,230</u></u>	<u><u>11,177,745</u></u>	<u><u>485</u></u>
 Liabilities and Net Position			
Current Liabilities			
Accounts Payable	-	1,000	(1,000)
Accrued Wages	-	-	-
Tenant Security Deposits	-	-	-
Due to Other Programs	7,419	-	7,419
Total Current Liabilities	<u>7,419</u>	<u>1,000</u>	<u>6,419</u>
Long-Term Liabilities			
Accrued Compensated Absences	-	-	-
 Net Pension Liability	<u>-</u>	<u>-</u>	<u>-</u>
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
 Net Position			
Capital Asset Investment	-	-	-
Fund Balance	11,170,811	11,176,745	(5,934)
Total Net Position	<u>11,170,811</u>	<u>11,176,745</u>	<u>(5,934)</u>
 Total Liabilities and Net Position	<u><u>11,178,230</u></u>	<u><u>11,177,745</u></u>	<u><u>485</u></u>

HOUSING AUTHORITY OF BILLINGS-DISPOSITION FUND
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Disposition Proceeds	-	-	-
Interest Income	-	1,485	1,485
Total Revenues	-	1,485	1,485
ADMINISTRATION-			
Salaries		5,749	5,749
Employee Benefits		1,670	1,670
Total Administration	-	7,419	7,419
EXPENSES-			
Consulting	-	-	-
Legal Expense	-	-	-
Title Company Expenses	-	-	-
Real Estate Commissions	-	-	-
Relocation Costs	-	-	-
Insurance	-	-	-
Postage	-	-	-
Depreciation Expense	-	-	-
Other Expenses	-	-	-
Other Sundry Exp	-	-	-
Total Administration	-	-	-
GENERAL EXPENSE-			
Insurance	-	-	-
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Total General Expense	-	-	-
TOTAL EXPENSES	-	7,419	7,419
REVENUES OVER (UNDER) EXPENSES	-	(5,934)	(5,934)

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	1,029,954	942,403	87,551
Receivables-			
Tenant Receivables	2,907	2,595	312
Allowance for Doubtful Accounts	-	-	-
Total Current Assets	<u>1,032,861</u>	<u>944,998</u>	<u>87,863</u>
Property & Equipment-			
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>
Net Property & Equipment	<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>
Total Assets and Deferred Outflows	<u>3,080,119</u>	<u>2,992,256</u>	<u>87,863</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	37,579	41,815	(4,236)
Due to Other Programs	46,901	15,523	31,378
Accrued Wages	4,604	4,604	-
Tenant Security Deposits	31,400	31,308	92
Total Current Liabilities	<u>120,484</u>	<u>93,250</u>	<u>27,234</u>
Long-Term Liabilities			
Accrued Compensated Absences	11,203	11,203	-
Net Pension Liability	122,667	122,667	-
Total Long-Term Liabilities	<u>133,870</u>	<u>133,870</u>	<u>-</u>
Deferred Inflow of Resources	<u>53,764</u>	<u>53,764</u>	<u>-</u>
Net Position			
Capital Asset Investment	2,017,348	2,017,348	-
Fund Balance	754,653	694,024	60,629
Total Net Position	<u>2,772,001</u>	<u>2,711,372</u>	<u>60,629</u>
Total Liabilities, Deferred Inflows and Net Position	<u>3,080,119</u>	<u>2,992,256</u>	<u>87,863</u>

**HOUSING AUTHORITY OF BILLINGS-PLEASANTVIEW
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	108,708	101,578	(7,130)
Less Vacancy	(2,375)	-	2,375
Interest	38	137	100
Other Income	750	1,627	877
HAP Income	<u>131,500</u>	<u>122,555</u>	<u>(8,945)</u>
Total Revenues	<u>238,620</u>	<u>225,898</u>	<u>(12,722)</u>
ADMINISTRATION-			
Salaries	19,496	19,669	173
Legal	625	-	(625)
Training	900	2,017	1,117
Auditing	750	3,000	2,250
Management Fee	14,076	13,616	(460)
Book-Keeping Fee	2,295	2,220	(75)
Asset Management Fee	3,060	3,060	-
Employee Benefits	7,211	6,889	(322)
Sundry-			
Publications	38	846	809
Membership, Dues	150	-	(150)
Telephone	3,000	1,167	(1,833)
Postage	115	122	7
Collection Costs	1,000	-	(1,000)
Forms, Stationary	500	194	(306)
Other Sundry Exp	<u>63</u>	<u>-</u>	<u>(63)</u>
Total Administration	<u>53,277</u>	<u>52,800</u>	<u>(477)</u>
OCCUPANCY-			
Rent (Income) Expense	10,125	10,125	-
Eligibility Fee	<u>3,427</u>	<u>3,427</u>	<u>-</u>
Total Occupancy	<u>13,552</u>	<u>13,552</u>	<u>-</u>
SECURITY	<u>625</u>	<u>830</u>	<u>205</u>
TENANT SERVICES-			
Resident Managers Salaries	12,988	8,623	(4,365)
Rec., Pub., Other	1,125	2,570	1,445
Tenant Services Other	3,750	-	(3,750)
Employee Benefits	<u>4,804</u>	<u>3,433</u>	<u>(1,371)</u>
Total Tenant Services	<u>22,666</u>	<u>14,626</u>	<u>(8,040)</u>
UTILITIES-			
Water	3,750	6,340	2,590
Electricity	22,500	14,775	(7,725)
Gas	<u>3,000</u>	<u>2,939</u>	<u>(61)</u>
Total Utilities	<u>29,250</u>	<u>24,054</u>	<u>(5,196)</u>
MAINTENANCE-			
Salaries	7,922	7,268	(654)
Maintenance Fee	16,008	11,584	(4,424)
Materials	8,750	19,906	11,156
Contract Costs-			
Inspection	2,019	2,600	581
Landscaping	1,625	664	(961)
Elevator	1,275	900	(375)
Carpet Cleaning	250	350	100
Sewer	625	179	(446)
Extermination	375	-	(375)
Heating & Cooling	800	-	(800)
Electrical	188	190	3
Plumbing	500	2,751	2,251
Flooring	2,500	-	(2,500)
Appliance Repair	750	-	(750)
Garbage & Trash Removal	700	681	(19)
Other Contract Costs	2,500	1,254	(1,246)
Employee Benefits	<u>2,930</u>	<u>2,333</u>	<u>(597)</u>
Total Maintenance	<u>49,717</u>	<u>50,660</u>	<u>943</u>
GENERAL EXPENSE-			
Insurance	17,500	8,746	(8,754)
PILT	<u>1,250</u>	<u>-</u>	<u>(1,250)</u>
Total General Expense	<u>18,750</u>	<u>8,746</u>	<u>(10,004)</u>
TOTAL EXPENSES	<u>187,837</u>	<u>165,267</u>	<u>(22,570)</u>
REVENUES OVER EXPENSES	<u>50,783</u>	<u>60,630</u>	<u>9,847</u>

HOUSING AUTHORITY OF BILLINGS-SPRING GARDENS
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	Current Month	Balance June 30 2022	Change
Assets and Deferred Outflows			
Current Assets			
Cash	242,586	219,499	23,087
Receivables-			-
Interest Receivable	64,984	64,984	-
Tenant Receivables	(132)	2,230	(2,362)
Allowance for Doubtful Accounts	-	-	-
Total Current Assets	307,438	286,713	20,725
Property & Equipment-			
Land	1	1	-
Buildings and Improvements	1,220,018	1,220,018	-
Equipment	41,890	41,890	-
Construction In Progress	-	-	-
Total Property & Equipment	1,261,909	1,261,909	-
Accumulated Depreciation	(785,266)	(785,266)	-
Net Property & Equipment	476,643	476,643	-
Other Assets-			
Investment in Tax Credit Partnership	25	25	-
Notes Receivable-Noncurrent	517,500	517,500	-
Total Other Assets	517,525	517,525	-
Deferred Outflow of Resources	3,993	3,993	-
Total Assets and Deferred Outflows	1,305,599	1,284,874	20,725
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	1,450	2,554	(1,104)
Due to Other Programs	4,407	2,154	2,253
Accrued Wages	351	351	-
Tenant Security Deposits	9,000	9,000	-
Total Current Liabilities	15,208	14,059	1,149
Long-Term Liabilities			
Accrued Compensated Absences	979	979	-
Net Pension Liability	16,377	16,377	-
Total Long-Term Liabilities	17,356	17,356	-
Deferred Inflow of Resources	7,178	7,178	-
Net Position			
Capital Asset Investment	476,643	476,643	-
Fund Balance	789,214	769,638	19,576
Total Net Position	1,265,857	1,246,281	19,576
Total Liabilities, Deferred Inflows and Net Position	1,305,599	1,284,874	20,725

SPRING GARDENS
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	39,325	38,244	(1,081)
Less Vacancy	(787)	-	787
Interest	2,824	32	(2,792)
Laundry	1,000	956	(45)
Other Income	1,250	520	(730)
Total Revenues	<u>43,612</u>	<u>39,751</u>	<u>(3,861)</u>
ADMINISTRATION-			
Salaries	3,065	2,151	(913)
Legal	25	-	(25)
Training	79	8	(71)
Auditing	75	300	225
Property Management Fee	2,838	2,838	-
Bookkeeping Fee	360	360	-
Asset Management Fee	480	480	-
Employee Benefits	1,134	770	(363)
Sundry-			
Membership, Dues	-	35	35
Postage	31	12	(20)
Collection Costs	1,125	-	(1,125)
Forms, Stationary	38	30	(8)
Total Administration	<u>9,248</u>	<u>6,983</u>	<u>(2,265)</u>
OCCUPANCY-			
Rent (Income) Expense	1,875	1,875	-
Eligibility Fee	538	538	-
Total Occupancy	<u>2,413</u>	<u>2,413</u>	<u>-</u>
SECURITY	<u>25</u>	<u>-</u>	<u>(25)</u>
UTILITIES-			
Water	1,750	1,593	(157)
Electricity	800	511	(289)
Gas	25	-	(25)
Total Utilities	<u>2,575</u>	<u>2,104</u>	<u>(471)</u>
MAINTENANCE-			
Salaries	-	-	-
Maintenance Fee	2,825	1,383	(1,442)
Materials	7,425	1,305	(6,120)
Contract Costs-			
Inspection	125	-	(125)
Landscaping	475	240	(235)
Carpet Cleaning	350	355	5
Sewer	188	-	(188)
Extermination	75	-	(75)
Heating & Cooling	188	265	78
Electrical	63	-	(63)
Flooring	950	-	(950)
Appliance Repair	850	321	(529)
Garbage & Trash Removal	400	373	(27)
Other Contract Costs	625	-	(625)
Total Maintenance	<u>14,537</u>	<u>4,242</u>	<u>(10,295)</u>
GENERAL EXPENSE-			
Insurance	3,550	4,433	883
PILT	775	-	(775)
Total General Expense	<u>4,325</u>	<u>4,433</u>	<u>108</u>
TOTAL EXPENSES	<u>33,123</u>	<u>20,175</u>	<u>(12,948)</u>
REVENUES OVER EXPENSES	<u>10,489</u>	<u>19,576</u>	<u>9,087</u>

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	123,670	116,616	7,054
Receivables-			-
Tenant Receivables	3,349	3,427	(78)
Allowance for Doubtful Accounts	-	-	-
Certificates of Deposit	76,580	76,580	-
	<u>203,599</u>	<u>196,623</u>	<u>6,976</u>
Property & Equipment-			
Land	-	-	-
Buildings and Improvements	811,309	811,309	-
Equipment	-	-	-
Construction In Progress	-	-	-
Total Property & Equipment	811,309	811,309	-
Accumulated Depreciation	(391,819)	(391,819)	-
Net Property & Equipment	419,490	419,490	-
Deferred Outflow of Resources	1,764	1,764	-
	<u>624,853</u>	<u>617,877</u>	<u>6,976</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	3	638	(635)
Due to Other Programs	1,333	563	770
Accrued Wages	191	191	-
Tenant Security Deposits	6,075	6,075	-
Total Current Liabilities	7,602	7,467	135
Long-Term Liabilities			
Accrued Compensated Absences	624	624	-
Net Pension Liability	7,234	7,234	-
Total Long-Term Liabilities	7,858	7,858	-
Deferred Inflow of Resources	3,171	3,171	-
Net Position			
Capital Asset Investment	419,491	419,491	-
Fund Balance	186,731	179,890	6,841
Total Net Position	606,222	599,381	6,841
Total Liabilities, Deferred Inflows and Net Position	<u>624,853</u>	<u>617,877</u>	<u>6,976</u>

**OLD TOWN SQUARE
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	18,845	17,700	(1,145)
Less Vacancy	(377)	-	377
Interest	35	16	(19)
Other Income	500	230	(270)
Total Revenues	19,003	17,946	(1,057)
ADMINISTRATION-			
Salaries	1,242	811	(430)
Training	129	-	(129)
Auditing	200	800	600
Property Management Fee	1,419	1,419	-
Bookkeeping Fee	180	180	-
Asset Management Fee	240	240	-
Employee Benefits	459	302	(158)
Sundry-			
Postage	13	19	6
Collection Costs	313	-	(313)
Forms, Stationary	38	9	(29)
Total Administration	4,231	3,779	(452)
OCCUPANCY-			
Rent (Income) Expense	1,200	1,200	-
Eligibility Fee	269	269	-
Total Occupancy	1,469	1,469	-
SECURITY	25	-	(25)
UTILITIES-			
Water	1,250	1,215	(35)
Electricity	575	174	(401)
Gas	50	-	(50)
Total Utilities	1,875	1,390	(485)
MAINTENANCE-			
Maintenance Fee	1,648	132	(1,516)
Materials	3,975	1,507	(2,468)
Contract Costs-			
Landscaping	375	160	(215)
Carpet Cleaning	150	-	(150)
Sewer	88	-	(88)
Extermination	130	-	(130)
Heating & Cooling	525	-	(525)
Electrical	50	-	(50)
Plumbing	63	-	(63)
Flooring	1,500	-	(1,500)
Appliance Repair	125	-	(125)
Garbage & Trash Removal	300	294	(6)
Other Contract Costs	375	-	(375)
Total Maintenance	9,303	2,092	(7,211)
GENERAL EXPENSE-			
Insurance	2,000	2,374	374
PILT	3	-	(3)
Total General Expense	2,003	2,374	372
TOTAL EXPENSES	18,905	11,104	(7,801)
REVENUES OVER EXPENSES	98	6,842	6,745

HOUSING AUTHORITY OF BILLINGS-WESTCHESTER SQUARE
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	1,074	(804)	1,878
Receivables-			
Tenant Receivables	(1)	(1)	-
Allowance for Doubtful Accounts	-	-	-
Due From Other Programs	-	-	-
	<u>1,073</u>	<u>(805)</u>	<u>1,878</u>
Total Current Assets			
	<u>1,073</u>	<u>(805)</u>	<u>1,878</u>
Property & Equipment-			
Land	32,016	32,016	-
Buildings and Improvements	629,162	629,162	-
Equipment	-	-	-
Construction In Progress	-	-	-
Total Property & Equipment	<u>661,178</u>	<u>661,178</u>	<u>-</u>
Accumulated Depreciation	<u>(200,908)</u>	<u>(200,908)</u>	<u>-</u>
Net Property & Equipment	<u>460,270</u>	<u>460,270</u>	<u>-</u>
Deferred Outflow of Resources	<u>566</u>	<u>566</u>	<u>-</u>
	<u>461,909</u>	<u>460,031</u>	<u>1,878</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	(3,454)	(2,854)	(600)
Due to Other Programs	14,735	9,253	5,482
Accrued Wages	398	398	-
Tenant Security Deposits	1,650	1,650	-
Total Current Liabilities	<u>13,329</u>	<u>8,447</u>	<u>4,882</u>
Long-Term Liabilities			
Accrued Compensated Absences	677	677	-
Net Pension Liability	2,320	2,320	-
Total Long-Term Liabilities	<u>2,997</u>	<u>2,997</u>	<u>-</u>
Deferred Inflow of Resources	<u>1,017</u>	<u>1,017</u>	<u>-</u>
Net Position			
Capital Asset Investment	460,270	460,270	-
Fund Balance	(15,704)	(12,700)	(3,004)
Total Net Position	<u>444,566</u>	<u>447,570</u>	<u>(3,004)</u>
Total Liabilities, Deferred Inflows and Net Position	<u>461,909</u>	<u>460,031</u>	<u>1,878</u>

**WESTCHESTER SQUARE
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	6,800	6,780	(20)
Less Vacancy	(136)	-	136
Interest	1	0	(1)
Other Income	25	0	(25)
Total Revenues	6,690	6,780	90
ADMINISTRATION-			
Salaries	143	106	(36)
Training	54	-	(54)
Auditing	75	300	225
Property Management Fee	532	532	-
Bookkeeping Fee	68	68	-
Employee Benefits	53	37	(16)
Sundry-			
Postage	5	15	10
Forms, Stationary	13	2	(11)
Total Administration	941	1,060	118
OCCUPANCY-			
Rent (Income) Expense	188	188	-
Eligibility Fee	101	101	-
Total Occupancy	288	288	-
SECURITY	13	-	(13)
UTILITIES-			
Water	925	1,127	202
Total Utilities	925	1,127	202
MAINTENANCE-			
Salaries	-	-	-
Maintenance Fee	1,412	5,339	3,927
Materials	413	455	43
Contract Costs-			
Inspection	38	-	(38)
Landscaping	400	188	(212)
Carpet Cleaning	75	-	(75)
Sewer	45	-	(45)
Extermination	63	-	(63)
Heating & Cooling	300	195	(106)
Electrical	38	-	(38)
Plumbing	50	-	(50)
Flooring	325	-	(325)
Appliance Repair	125	-	(125)
Garbage & Trash Removal	225	204	(21)
Other Contract Costs	25	-	(25)
Total Maintenance	3,532	6,381	2,848
GENERAL EXPENSE-			
Insurance	800	930	130
PILT	150	-	(150)
Total General Expense	950	930	(20)
TOTAL EXPENSES	6,649	9,785	3,136
REVENUES OVER EXPENSES	41	(3,005)	(3,045)

HOUSING AUTHORITY OF BILLINGS-WHITETAIL SQUARE
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	Current Month	Balance June 30 2022	Change
Assets and Deferred Outflows			
Current Assets			
Cash	111,683	107,746	3,937
Due From Other Programs	-	794	(794)
Accounts Receivable	-	6,318	(6,318)
	<u>111,683</u>	<u>114,858</u>	<u>(3,175)</u>
Total Current Assets	<u>111,683</u>	<u>114,858</u>	<u>(3,175)</u>
Property & Equipment-			
Land	161,537	161,537	-
Infrastructure	860,791	860,791	-
Total Property & Equipment	<u>1,022,328</u>	<u>1,022,328</u>	<u>-</u>
Accumulated Depreciation	(215,198)	(215,198)	-
Net Property & Equipment	<u>807,130</u>	<u>807,130</u>	<u>-</u>
Deferred Outflow of Resources	<u>69</u>	<u>69</u>	<u>-</u>
Total Assets and Deferred Outflows	<u>918,882</u>	<u>922,056</u>	<u>(3,175)</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	1	976	(977)
Accrued Wages	207	207	-
Due to Other Programs	609	-	609
Total Current Liabilities	<u>817</u>	<u>1,183</u>	<u>(368)</u>
Long-Term Liabilities			
Net Pension Liability	283	283	-
Total Long-Term Liabilities	<u>283</u>	<u>283</u>	<u>-</u>
Deferred Inflow of Resources	<u>124</u>	<u>124</u>	<u>-</u>
Net Position			
Capital Asset Investment	807,129	807,129	-
Fund Balance	110,529	113,336	(2,807)
Total Net Position	<u>917,658</u>	<u>920,465</u>	<u>(2,807)</u>
Total Liabilities, Deferred Inflows and Net Position	<u>918,882</u>	<u>922,056</u>	<u>(3,175)</u>

WHITETAIL SQUARE
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Park Maintenance Fee	4,000	-	(4,000)
Interest Income	6	14	8
Total Revenues	4,006	14	(3,992)
ADMIN EXPENSES-			
Consulting	10	-	(10)
Book-Keeping Fee	45	45	-
Asset Management Fee	60	60	-
Dues	-	35	35
Postage	6	2	(4)
Forms, Stationery	6	-	(6)
Other Sundry Exp	69	-	(69)
Total Administration	196	142	(54)
OCCUPANCY-			
Utilities/Maintenance	250	-	(250)
Total Occupancy	250	-	(250)
MAINTENANCE-			
Maintenance Fee	753	1,747	994
Maintenance Materials	863	152	(711)
Landscaping	1,250	756	(494)
Garbage	-	25	25
Total Occupancy	2,866	2,679	(186)
GENERAL EXPENSE-			
Insurance	50	-	(50)
Taxes	1,125	-	(1,125)
Depreciation Expense	-	-	-
Total General Expense	1,175	-	(1,175)
TOTAL EXPENSES	4,487	2,822	(1,665)
REVENUES OVER (UNDER) EXPENSES	(481)	(2,807)	(2,326)

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

	Current Month	Balance June 30 2022	Change
Assets and Deferred Outflows			
Current Assets			
Cash	223,423	187,540	35,883
Reserves	194,713	194,621	92
Receivables-			-
Tenant/Account Receivables	676	(697)	1,373
Allowance for Doubtful Accounts	-	-	-
Note Receivable	-	-	-
Total Current Assets	418,812	381,464	37,348
Property & Equipment-			
Land	58,033	58,033	-
Buildings and Improvements	4,231,304	4,231,304	-
Equipment	13,849	13,849	-
Construction In Progress	-	-	-
Total Property & Equipment	4,303,186	4,303,186	-
Accumulated Depreciation	(1,154,190)	(1,154,190)	-
Net Property & Equipment	3,148,996	3,148,996	-
Deferred Outflow of Resources	6,599	6,599	-
Total Assets and Deferred Outflows	3,574,407	3,537,059	37,348
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	928	1,654	(726)
Due to Other Programs	9,244	4,271	4,973
Accrued Wages	819	819	-
Accrued Interest Payable	7,726	7,726	-
Tenant Security Deposits	23,926	22,833	1,093
Current Portion of Long-Term Debt	19,401	19,401	-
Total Current Liabilities	62,044	56,704	5,340
Long-Term Liabilities			
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	-
Total Long-Term Liabilities	751,088	751,088	-
Deferred Inflow of Resources	11,862	11,862	-
Net Position			
Capital Asset Investment	2,435,819	2,435,819	-
Fund Balance	313,594	281,586	32,008
Total Net Position	2,749,413	2,717,405	32,008
Total Liabilities, Deferred Inflows and Net Position	3,574,407	3,537,059	37,348

WHITETAIL RUN
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	79,885	74,510	(5,375)
Less Vacancy	(1,598)	-	1,598
Less Collection Loss	-	2,076	2,076
Interest	50	124	74
Other Income	500	1,631	1,131
Total Revenues	78,837	78,341	(496)
ADMINISTRATION-			
Salaries	5,956	4,155	(1,801)
Legal	25	-	(25)
Training	479	365	(114)
Auditing	1,500	6,000	4,500
Property Management Fee	5,676	5,616	(59)
Bookkeeping Fee	720	713	(8)
Asset Management Fee	960	960	-
Employee Benefits	2,203	1,492	(711)
Sundry-			
Membership, Dues	-	98	98
Postage	75	103	28
Collection Costs	1,250	519	(731)
Forms, Stationary	50	116	66
Other Sundry Exp	25	-	(25)
Total Administration	18,918	20,135	1,217
OCCUPANCY-			
Rent (Income) Expense	4,350	4,350	-
Eligibility Fee	1,075	1,075	-
Total Occupancy	5,425	5,425	-
SECURITY	69	-	(69)
TENANT SERVICES-			
Rec., Pub., Other	13	2,720	2,708
Park Fees	1,600	-	(1,600)
Community Room Rent	680	-	(680)
Total Tenant Services	2,293	2,720	428
UTILITIES-			
Water	3,500	3,221	(279)
Electricity	650	588	(62)
Gas	75	117	42
Total Utilities	4,225	3,925	(300)
MAINTENANCE-			
Maintenance Fee	6,591	4,754	(1,837)
Materials	5,425	1,458	(3,967)
Contract Costs-			
Inspection	950	-	(950)
Landscaping	1,450	508	(942)
Elevator	-	-	-
Carpet Cleaning	113	-	(113)
Sewer	113	144	32
Extermination	150	-	(150)
Heating & Cooling	1,375	328	(1,048)
Electrical	250	-	(250)
Plumbing	250	-	(250)
Flooring	2,000	-	(2,000)
Appliance Repair	125	-	(125)
Garbage & Trash Removal	700	694	(6)
Other Contract Costs	950	2,440	1,490
Total Maintenance	20,441	10,325	(10,116)
GENERAL EXPENSE-			
Insurance	8,750	3,801	(4,949)
PILT	1,000	-	(1,000)
Total General Expense	9,750	3,801	(5,949)
TOTAL EXPENSES	61,121	46,333	(14,789)
OPERATING REVENUE	17,716	32,009	14,293
LESS DEBT SERVICE	11,925	-	(11,925)
REVENUES OVER EXPENSES	5,791	32,009	26,218

HOUSING AUTHORITY OF BILLINGS-PHEASANT HOME
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	58,358	45,143	13,215
Reserves	88,871	88,838	33
Receivables-			
Tenant Receivables	2,770	(4,373)	7,143
Allowance for Doubtful Accounts	-	-	-
Due From Other Programs	-	2,155	(2,155)
Total Current Assets	<u>149,999</u>	<u>131,763</u>	<u>18,236</u>
Property & Equipment-			
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	(550,266)	(550,266)	-
Net Property & Equipment	<u>2,668,744</u>	<u>2,668,744</u>	<u>-</u>
Deferred Outflow of Resources	<u>1,731</u>	<u>1,731</u>	<u>-</u>
Total Assets and Deferred Outflows	<u><u>2,820,474</u></u>	<u><u>2,802,238</u></u>	<u><u>18,236</u></u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	(215)	395	(610)
Due to Other Programs	634	-	634
Accrued Wages	405	405	-
Tenant Security Deposits	13,284	11,442	1,842
Current Portion of Long-Term Debt	34,290	34,290	-
Total Current Liabilities	<u>48,398</u>	<u>46,532</u>	<u>1,866</u>
Long-Term Liabilities			
Long Term Debt, Net of Current Portion	567,638	567,638	-
Accrued Compensated Absences	1,059	1,059	-
Net Pension Liability	7,097	7,097	-
Total Long-Term Liabilities	<u>575,794</u>	<u>575,794</u>	<u>-</u>
Deferred Inflow of Resources	<u>3,111</u>	<u>3,111</u>	<u>-</u>
Net Position			
Capital Asset Investment	2,066,816	2,066,816	-
Fund Balance	126,355	109,985	16,370
Total Net Position	<u>2,193,171</u>	<u>2,176,801</u>	<u>16,370</u>
Total Liabilities, Deferred Inflows and Net Position	<u><u>2,820,474</u></u>	<u><u>2,802,238</u></u>	<u><u>18,236</u></u>

**PHEASANT HOME
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	43,337	46,704	3,368
Less Vacancy	(867)	-	867
Interest	250	42	(208)
Other Income	500	669	169
Total Revenues	<u>43,220</u>	<u>47,415</u>	<u>4,196</u>
ADMINISTRATION-			
Salaries	3,065	2,151	(913)
Training	129	8	(121)
Auditing	375	1,500	1,125
Property Management Fee	2,838	2,601	(236)
Bookkeeping Fee	360	330	(30)
Asset Management Fee	480	480	-
Employee Benefits	1,134	770	(363)
Sundry-			
Postage	30	9	(21)
Collection Costs	763	-	(763)
Forms, Stationary	38	29	(8)
Total Administration	<u>9,210</u>	<u>7,879</u>	<u>(1,331)</u>
OCCUPANCY-			
Rent (Income) Expense	1,875	1,875	-
Eligibility Fee	538	538	-
Total Occupancy	<u>2,413</u>	<u>2,413</u>	<u>-</u>
SECURITY	<u>19</u>	<u>32</u>	<u>13</u>
TENANT SERVICES-			
Rec., Pub., Other	-	1,360	1,360
Park Fees	800	-	(800)
Community Room Rent	340	-	(340)
Total Tenant Services	<u>1,140</u>	<u>1,360</u>	<u>220</u>
UTILITIES-			
Water	388	383	(5)
Electricity	400	345	(55)
Gas	25	14	(11)
Total Utilities	<u>813</u>	<u>741</u>	<u>(71)</u>
MAINTENANCE-			
Maintenance Fee	2,825	3,908	1,083
Materials	5,775	183	(5,592)
Contract Costs-			
Inspection	225	800	575
Landscaping	988	488	(500)
Carpet Cleaning	113	348	236
Sewer	113	-	(113)
Extermination	75	-	(75)
Heating & Cooling	650	165	(485)
Electrical	75	-	(75)
Plumbing	375	-	(375)
Flooring	2,000	-	(2,000)
Appliance Repair	88	-	(88)
Garbage & Trash Removal	750	619	(131)
Other Contract Costs	125	4,913	4,788
Total Maintenance	<u>14,175</u>	<u>11,425</u>	<u>(2,750)</u>
GENERAL EXPENSE-			
Insurance	6,500	7,195	695
PILT	650	-	(650)
Total General Expense	<u>7,150</u>	<u>7,195</u>	<u>45</u>
TOTAL EXPENSES	<u>34,918</u>	<u>31,045</u>	<u>(3,874)</u>
OPERATING REVENUE	8,301	16,370	8,069
LESS DEBT SERVICE	<u>3,806</u>	<u>-</u>	<u>(3,806)</u>
REVENUES OVER EXPENSES	<u>4,496</u>	<u>16,370</u>	<u>11,875</u>

HOUSING AUTHORITY OF BILLINGS-FALCON RUN
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	71,551	64,516	7,035
Receivables-			
Tenant Receivables	2,491	353	2,138
Allowance for Doubtful Accounts	-	-	-
Due From Other Programs	212	359	(147)
Total Current Assets	<u>74,254</u>	<u>65,228</u>	<u>9,026</u>
Property & Equipment-			
Land	-	-	-
Buildings	992,773	992,773	-
Improvements	382,003	382,003	-
Equipment	87,677	87,677	-
Construction In Progress	-	-	-
Total Property & Equipment	<u>1,462,453</u>	<u>1,462,453</u>	<u>-</u>
Accumulated Depreciation	(132,760)	(132,760)	-
Net Property & Equipment	<u>1,329,693</u>	<u>1,329,693</u>	<u>-</u>
Deferred Outflow of Resources	87	87	-
Total Assets and Deferred Outflows	<u>1,404,034</u>	<u>1,395,008</u>	<u>9,026</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	618	826	(208)
Accrued Wages	90	90	-
Tenant Security Deposits	2,540	2,540	-
Total Current Liabilities	<u>3,248</u>	<u>3,456</u>	<u>(208)</u>
Long-Term Liabilities			
Accrued Compensated Absences	190	190	-
Net Pension Liability	358	358	-
Total Long-Term Liabilities	<u>548</u>	<u>548</u>	<u>-</u>
Deferred Inflow of Resources	157	157	-
Net Position			
Capital Asset Investment	1,329,693	1,329,693	-
Fund Balance	70,388	61,154	9,234
Total Net Position	<u>1,400,081</u>	<u>1,390,847</u>	<u>9,234</u>
Total Liabilities, Deferred Inflows and Net Position	<u>1,404,034</u>	<u>1,395,008</u>	<u>9,026</u>

FALCON RUN
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	8,854	8,220	(634)
Less Vacancy	(80)	-	80
Interest	3	9	7
Laundry	-	-	-
Garage Rent	1,500	-	(1,500)
Community Room Rent	2,423	-	(2,423)
Other Income	25	7,300	7,275
Total Revenues	12,724	15,529	2,806
ADMINISTRATION-			
Salaries	143	106	(36)
Training	4	-	(4)
Auditing	81	325	244
Property Management Fee	355	355	-
Bookkeeping Fee	45	45	-
Asset Management Fee	60	60	-
Employee Benefits	53	37	(16)
Sundry-			
Publications	13	-	(13)
Membership, Dues	13	-	(13)
Telephone	350	360	10
Postage	5	4	(1)
Computer Software	-	292	292
Forms, Stationary	19	9	(10)
Total Administration	1,139	1,592	454
OCCUPANCY-			
Rent (Income) Expense	375	375	-
Eligibility Fee	67	67	-
Total Occupancy	442	442	-
SECURITY	125	600	475
TENANT SERVICES-			
Park Fees	100	-	(100)
Total Tenant Services	100	-	(100)
UTILITIES-			
Water	750	458	(292)
Electricity	1,375	885	(490)
Gas	125	52	(73)
Total Utilities	2,250	1,395	(855)
MAINTENANCE-			
Maintenance Fee	565	66	(499)
Materials	125	394	269
Contract Costs-			
Inspection	25	100	75
Landscaping	400	224	(176)
Elevator	-	-	-
Carpet Cleaning	125	-	(125)
Sewer	50	-	(50)
Extermination	63	-	(63)
Heating & Cooling	250	-	(250)
Electrical	50	-	(50)
Plumbing	50	-	(50)
Flooring	500	-	(500)
Garbage & Trash Removal	600	398	(202)
Other Contract Costs	38	-	(38)
Total Maintenance	2,840	1,182	(1,658)
GENERAL EXPENSE-			
Insurance	1,000	1,083	83
PILT	450	-	(450)
Total General Expense	1,450	1,083	(367)
TOTAL EXPENSES	8,346	6,295	(2,051)
REVENUES OVER EXPENSES	4,378	9,235	4,857

HOUSING AUTHORITY OF BILLINGS-LAUREL GARDENS
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	Current Month	Balance June 30 2022	Change
Assets and Deferred Outflows			
Current Assets			
Cash	26,626	9,286	17,340
Receivables-			-
Interest Receivable	-	-	-
Tenant Receivables	2,461	2,004	457
Allowance for Doubtful Accounts	-	-	-
Total Current Assets	<u>29,087</u>	<u>11,290</u>	<u>17,797</u>
Property & Equipment-			
Land	274,378	274,378	-
Buildings and Improvements	910,077	910,077	-
Equipment	-	-	-
Construction In Progress	6,265	-	6,265
Total Property & Equipment	<u>1,190,720</u>	<u>1,184,455</u>	<u>6,265</u>
Accumulated Depreciation	(72,820)	(72,820)	-
Net Property & Equipment	<u>1,117,900</u>	<u>1,111,635</u>	<u>6,265</u>
Deferred Outflow of Resources	<u>2,142</u>	<u>2,142</u>	<u>-</u>
Total Assets and Deferred Outflows	<u><u>1,149,129</u></u>	<u><u>1,125,067</u></u>	<u><u>24,062</u></u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	5,136	5,433	(297)
Due to Other Programs	37,302	36,358	944
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)
Total Current Liabilities	<u>56,621</u>	<u>85,653</u>	<u>(29,032)</u>
Long-Term Liabilities			
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	-
Total Long-Term Liabilities	<u>13,075</u>	<u>(18,649)</u>	<u>31,724</u>
Deferred Inflow of Resources	<u>3,851</u>	<u>3,851</u>	<u>-</u>
Net Position			
Capital Asset Investment	1,117,900	1,111,635	6,265
Fund Balance	(42,318)	(57,423)	15,105
Total Net Position	<u>1,075,582</u>	<u>1,054,212</u>	<u>21,370</u>
Total Liabilities, Deferred Inflows and Net Position	<u><u>1,149,129</u></u>	<u><u>1,125,067</u></u>	<u><u>24,062</u></u>

**HOUSING AUTHORITY OF BILLINGS-LAUREL GARDENS
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	33,675	33,974	299
Less Vacancy	(674)	-	674
Interest	-	4	4
Laundry	500	411	(89)
Other Income	30	1,489	1,459
Tenant Assistance Payments	19,515	23,677	4,162
Total Revenues	53,047	59,555	6,509
ADMINISTRATION-			
Salaries	114	104	(10)
Legal	63	-	(63)
Auditing	163	650	488
Management Fee	4,140	3,956	(184)
Book-Keeping Fee	675	645	(30)
Employee Benefits	42	35	(7)
Sundry-			
Telephone	300	455	155
Postage	88	37	(51)
Forms, Stationary	75	38	(37)
Total Administration	5,659	5,920	261
OCCUPANCY-			
Rent (Income) Expense	375	375	-
Eligibility Fee	1,008	-	(1,008)
Hearings	13	-	(13)
Total Occupancy	1,396	375	(1,021)
SECURITY	30	-	(30)
TENANT SERVICES-			
Resident Managers Salaries	2,493	2,254	(239)
Rec., Pub., Other	625	-	(625)
Eligibility Expense	-	1,008	1,008
Employee Benefits	922	747	(176)
Total Tenant Services	4,041	4,009	(32)
UTILITIES-			
Water	1,925	1,661	(264)
Electricity	4,000	4,999	999
Gas	3,600	1,064	(2,536)
Total Utilities	9,525	7,725	(1,800)
MAINTENANCE-			
Maintenance Fee	6,591	7,804	1,213
Materials	1,375	698	(677)
Contract Costs-			
Inspection	492	-	(492)
Landscaping	1,607	880	(727)
Carpet Cleaning	113	-	(113)
Sewer	125	-	(125)
Extermination	300	-	(300)
Heating & Cooling	188	125	(63)
Plumbing	750	-	(750)
Flooring	250	3,075	2,825
Appliances	113	-	(113)
Garbage & Trash Removal	1,290	1,260	(30)
Total Maintenance	13,192	13,841	649
GENERAL EXPENSE-			
Insurance	4,600	6,314	1,714
Depreciation Expense	-	-	-
Total General Expense	4,600	6,314	1,714
TOTAL EXPENSES	38,442	38,185	(258)
OPERATING REVENUE	14,604	21,371	6,766
LESS DEBT SERVICE	8,900	-	(8,900)
REVENUES OVER (UNDER) EXPENSES	5,704	21,371	15,666

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets			
Current Assets			
Cash	5,159	9,562	(4,403)
Accounts Receivable	-	-	-
Due From Other Programs	37,750	46,430	(8,680)
Total Current Assets	<u>42,909</u>	<u>55,992</u>	<u>(13,083)</u>
Deferred Outflow of Resources	<u>8,031</u>	<u>8,031</u>	<u>-</u>
Total Assets and Deferred Outflows	<u><u>50,940</u></u>	<u><u>64,023</u></u>	<u><u>(13,083)</u></u>
Liabilities and Net Position			
Current Liabilities			
Accounts Payable	-	6,318	(6,318)
Accrued Wages	767	767	-
Due to Other Programs	-	-	-
Total Current Liabilities	<u>767</u>	<u>7,085</u>	<u>(6,318)</u>
Long-Term Liabilities			
Accrued Compensated Absences	2,409	2,409	-
Net Pension Liability	32,937	32,937	-
Total Long-Term Liabilities	<u>35,346</u>	<u>35,346</u>	<u>-</u>
Deferred Inflow of Resources	<u>14,436</u>	<u>14,436</u>	<u>-</u>
Net Position			
Capital Asset Investment	-	-	-
Fund Balance	391	7,156	(6,765)
Total Net Position	<u>391</u>	<u>7,156</u>	<u>(6,765)</u>
Total Liabilities and Net Position	<u><u>50,940</u></u>	<u><u>64,023</u></u>	<u><u>(13,083)</u></u>

**HAB PROPERTY MANAGEMENT
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Management Fee Income	17,487	7,707	(9,780)
Maintenance Reimbursement	-	-	-
Other Reimbursements	-	-	-
Other Income	25	-	(25)
State Pension Subsidy	-	-	-
Interest Income	-	1	1
Total Revenues	<u>17,512</u>	<u>7,708</u>	<u>(9,804)</u>
ADMIN EXPENSES-			
Salaries	6,909	5,118	(1,791)
Employee Benefits	2,555	1,729	(826)
Management Fee	-	5,321	5,321
Bookkeeping Fee	-	660	660
Asset Management Fee	-	900	900
Postage	-	-	-
Forms	-	18	18
Other Sundry Exp	-	-	-
Total Administration	<u>9,465</u>	<u>13,746</u>	<u>4,281</u>
TENANT SERVICES-			
Garden Manager	-	-	-
Park Fees	1,575	(1,575)	(3,150)
Employee Benefits	-	-	-
Total Tenant Services	<u>1,575</u>	<u>(1,575)</u>	<u>(3,150)</u>
MAINTENANCE-			
Maintenance Salaries	-	-	-
Maintenance Fee	4,124	2,301	(1,823)
Inspections	-	-	-
Maintenance Materials	-	-	-
Maintenance Benefits	1,525	-	(1,525)
Total Maintenance	<u>5,650</u>	<u>2,301</u>	<u>(3,349)</u>
GENERAL EXPENSE-			
Insurance	-	-	-
Other Costs	-	-	-
Total General Expense	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>16,690</u>	<u>14,472</u>	<u>(2,217)</u>
REVENUES OVER (UNDER) EXPENSES	<u>823</u>	<u>(6,764)</u>	<u>(7,587)</u>

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	1,035,432	990,844	44,588
Receivables-			
Due From HUD	-	4,795	(4,795)
Tenant Receivables	13,930	4,831	9,099
Allowance for Doubtful Accounts	(236)	(236)	-
Certificates of Deposit	668,081	668,081	-
Total Current Assets	<u>1,717,207</u>	<u>1,668,315</u>	<u>48,892</u>
Property & Equipment-			
Land	1,006,257	1,006,257	-
Buildings and Improvements	17,356,380	17,356,380	-
Equipment	432,232	432,232	-
Construction In Progress	179,170	4,660	174,510
Total Property & Equipment	<u>18,974,039</u>	<u>18,799,529</u>	<u>174,510</u>
Accumulated Depreciation	(12,892,041)	(12,892,041)	-
Net Property & Equipment	<u>6,081,998</u>	<u>5,907,488</u>	<u>174,510</u>
Deferred Outflow of Resources	<u>71,616</u>	<u>71,616</u>	<u>-</u>
Total Assets and Deferred Outflows	<u>7,870,821</u>	<u>7,647,419</u>	<u>223,402</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	26,517	35,492	(8,975)
Due to Other Programs	100,039	57,733	42,306
Accrued Wages	18,057	18,057	-
Accrued Interest Payable	2,433	2,433	-
Tenant Security Deposits	71,718	70,368	1,350
Current Portion of Long-Term Debt	66,515	66,515	-
Total Current Liabilities	<u>285,279</u>	<u>250,598</u>	<u>34,681</u>
Long-Term Liabilities			
Long Term Debt, Net of Current Portion	1,153,968	1,169,929	(15,961)
Accrued Compensated Absences	43,133	43,133	-
Net Pension Liability	293,708	293,708	-
Total Long-Term Liabilities	<u>1,490,809</u>	<u>1,506,770</u>	<u>(15,961)</u>
Deferred Inflow of Resources	<u>128,731</u>	<u>128,731</u>	<u>-</u>
Net Position			
Capital Asset Investment	4,861,515	4,671,044	190,471
Fund Balance	1,104,487	1,090,276	14,211
Total Net Position	<u>5,966,002</u>	<u>5,761,320</u>	<u>204,682</u>
Total Liabilities, Deferred Inflows and Net Position	<u>7,870,821</u>	<u>7,647,419</u>	<u>223,402</u>

HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING (AMP 1)
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	180,000	181,852	1,852
Less Vacancy	(3,600)	-	3,600
Less Collection Loss	-	(3,384)	(3,384)
Interest	125	140	15
Laundry	1,500	1,420	(80)
Other Income	15,000	20,480	5,480
Subsidy	219,505	177,528	(41,977)
Total Revenues	412,530	378,036	(34,494)
ADMINISTRATION-			
Salaries	74,785	66,854	(7,931)
Legal	500	-	(500)
Training	549	219	(330)
Consulting	-	494	494
Auditing	3,000	12,000	9,000
Management Fee	38,309	36,832	(1,477)
Bookkeeping Fee	4,860	4,673	(188)
Asset Management Fee	6,480	6,480	-
Employee Benefits	27,660	23,520	(4,141)
Sundry-			
Publications	112	239	127
Telephone	900	957	57
Postage	1,500	1,141	(359)
Collection Costs	3,750	628	(3,122)
Computer Service	25	-	(25)
Forms, Stationary	1,750	2,145	395
Other Sundry Exp	50	-	(50)
Total Administration	164,230	156,181	(8,049)
OCCUPANCY-			
Rent (Income) Expense	33,765	3,300	(30,465)
Eligibility Fee	7,257	7,258	1
Hearings	125	45	(80)
Total Occupancy	41,147	10,603	(30,544)
SECURITY	1,425	912	(513)
TENANT SERVICES-			
Rec., Pub., Other	1,400	3,446	2,046
FSS Participant Increases HAP	750	414	(336)
Total Tenant Services	2,150	3,860	1,710
UTILITIES-			
Water	26,250	26,413	163
Electricity	7,200	7,046	(154)
Gas	7,500	1,476	(6,024)
Total Utilities	40,950	34,934	(6,016)
MAINTENANCE-			
Salaries	8,685	7,961	(724)
Maintenance Fee	66,488	46,831	(19,657)
Materials	19,500	16,552	(2,948)
Contract Costs-			
Inspection	3,269	1,600	(1,669)
Landscaping	11,250	4,436	(6,814)
Elevator	500	1,913	1,413
Carpet Cleaning	500	365	(135)
Sewer	-	7,061	7,061
Extermination	375	2,075	1,700
Heating & Cooling	1,250	3,075	1,825
Electrical	150	-	(150)
Plumbing	1,750	1,414	(336)
Garbage & Trash Removal	6,600	6,821	221
Flooring	5,250	2,514	(2,736)
Appliance Repair	75	403	328
Esco Contract Services	5,275	5,274	(1)
Other Contract Costs	2,500	8,408	5,908
Employee Benefits	3,213	2,597	(615)
Total Maintenance	136,630	119,300	(17,330)
GENERAL EXPENSE-			
Insurance	51,500	53,606	2,106
PILT	12,500	-	(12,500)
Other General Expenses	-	403	403
Total General Expense	64,000	54,009	(10,394)
NONROUTINE-			
Esco Interest Expense	11,595	12,102	507
Operating Transfer (In) Out	-	203,386	203,386
Net Nonroutine Expense	11,595	215,488	203,893
TOTAL EXPENSES	462,127	595,286	132,757
REVENUES OVER EXPENSES	(49,597)	(217,251)	(167,251)

HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING COCC
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	697,920	746,196	(48,276)
Tenant Receivables	-	1,961	(1,961)
Due From Other Programs	429,806	167,929	261,877
Prepaid Expenses	<u>1,865</u>	<u>1,669</u>	<u>196</u>
Total Current Assets	<u>1,129,591</u>	<u>917,755</u>	<u>211,836</u>
Property & Equipment-			
Land	-	-	-
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	-	-	-
Construction In Progress	<u>14,998</u>	<u>14,998</u>	<u>-</u>
Total Property & Equipment	<u>14,998</u>	<u>14,998</u>	<u>-</u>
Accumulated Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Net Property & Equipment	<u>14,998</u>	<u>14,998</u>	<u>-</u>
Deferred Outflow of Resources	<u>114,947</u>	<u>114,947</u>	<u>-</u>
Total Assets and Deferred Outflows	<u>1,259,536</u>	<u>1,047,700</u>	<u>211,836</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	(26,156)	101,322	(127,478)
Tenant Security Deposits	-	-	-
Accrued Wages	<u>26,932</u>	<u>26,932</u>	<u>-</u>
Total Current Liabilities	<u>776</u>	<u>128,254</u>	<u>(127,478)</u>
Long-Term Liabilities			
Accrued Compensated Absences	46,171	46,171	-
Net Pension Liability	<u>471,420</u>	<u>471,420</u>	<u>-</u>
Total Long-Term Liabilities	<u>517,591</u>	<u>517,591</u>	<u>-</u>
Deferred Inflow of Resources	<u>206,622</u>	<u>206,622</u>	<u>-</u>
Net Position			
Capital Asset Investment	14,998	14,998	-
Fund Balance	<u>519,549</u>	<u>180,235</u>	<u>339,314</u>
Total Net Position	<u>534,547</u>	<u>195,233</u>	<u>339,314</u>
Total Liabilities, Deferred Inflows and Net Position	<u>1,259,536</u>	<u>1,047,700</u>	<u>211,836</u>

**HOUSING AUTHORITY OF BILLINGS-PUBLIC HOUSING COCC
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Rents	75,000	45,276	(29,724)
Property Management Fee	70,182	73,086	2,903
HCV Management Fee	44,173	38,294	(5,879)
BookKeeping Fee	28,523	24,120	(4,403)
Asset Management Fee	11,820	12,720	900
Capital Fund Management Fee	110,255	-	(110,255)
Eligibility Fee	15,288	15,288	-
Front Line Service Fee-Maintenance	112,146	86,232	(25,915)
Interest Income	25	106	81
Copy Revenue	5,000	7,058	2,058
Other Income	7,250	164,655	157,405
NFF Operating Transfer	-	367,516	367,516
Total Revenues	<u>479,662</u>	<u>834,350</u>	<u>354,689</u>
ADMINISTRATION-			
Salaries	112,072	99,526	(12,546)
Legal	5,000	-	(5,000)
Training	11,893	8,078	(3,814)
Consulting	2,500	3,185	685
Accounting	2,500	5,915	3,415
Auditing	3,125	2,625	(500)
Employee Incentives	6,250	-	(6,250)
Employee Benefits	82,902	29,646	(53,257)
Sundry-			
Publications	3,000	2,115	(886)
Membership, Dues	1,250	3,858	2,608
Telephone	10,000	9,303	(697)
Postage	1,250	1,073	(177)
Equipment Svc	1,000	540	(460)
Computer Equipment	5,150	1,885	(3,265)
Computer Service	22,250	723	(21,527)
Forms, Stationary	6,166	2,815	(3,351)
Other Sundry Exp	1,250	469	(781)
Total Administration	<u>277,558</u>	<u>171,756</u>	<u>(105,802)</u>
RENT EXPENSE	<u>26,225</u>	<u>26,226</u>	<u>1</u>
SECURITY	<u>625</u>	<u>-</u>	<u>(625)</u>
TENANT SERVICES-			
Rec., Pub., Other	3,750	-	(3,750)
Total Tenant Services	<u>3,750</u>	<u>-</u>	<u>(3,750)</u>
UTILITIES-			
Water	500	318	(182)
Electricity	3,250	3,965	715
Gas	2,125	444	(1,681)
Total Utilities	<u>5,875</u>	<u>4,727</u>	<u>(1,148)</u>
MAINTENANCE-			
Salaries	86,454	73,811	(12,644)
Garage Rent	1,500	-	(1,500)
Materials	7,750	9,156	1,406
Heating & Cooling	500	155	(345)
Plumbing	125	-	(125)
Garbage & Trash Removal	750	852	102
Other Contract Costs	1,875	1,814	(61)
Employee Benefits	31,976	29,847	(2,129)
Total Maintenance	<u>130,931</u>	<u>115,634</u>	<u>(15,297)</u>
GENERAL EXPENSE-			
Insurance	3,250	12,564	9,314
Total General Expense	<u>3,250</u>	<u>12,564</u>	<u>9,314</u>
NONROUTINE-			
Operating Transfer (In) Out	-	164,130	164,130
Net Nonroutine Expense	<u>-</u>	<u>164,130</u>	<u>164,130</u>
TOTAL EXPENSES	<u>448,214</u>	<u>495,036</u>	<u>46,823</u>
REVENUES OVER EXPENSES	<u>31,448</u>	<u>339,314</u>	<u>307,866</u>

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

	Current Month	Balance June 30 2022	Change
Assets and Deferred Outflows			
Current Assets			
Cash	1,470,779	1,259,626	211,153
Receivables-			-
Advances Receivable	88,093	92,006	(3,913)
Accounts Receivable	13,179	6,446	6,733
Notes Receivable-Current	68,439	68,439	-
Interest Receivable	13,190	13,190	-
Total Current Assets	1,653,680	1,439,707	213,973
Property & Equipment-			
Land	566,570	566,570	-
Buildings and Improvements	1,527,644	1,527,601	43
Equipment	20,865	20,865	-
Construction In Progress	7,158	5,479	1,679
Total Property & Equipment	2,122,237	2,120,515	1,722
Accumulated Depreciation	(774,084)	(774,084)	-
Net Property & Equipment	1,348,153	1,346,431	1,722
Other Assets-			
Development Fee Receivable	77,449	154,371	(76,922)
Notes Receivable-Noncurrent	2,584,965	2,584,965	-
Total Other Assets	2,662,414	2,739,336	(76,922)
Deferred Outflow of Resources	6,261	6,261	-
Total Assets and Deferred Outflows	5,670,508	5,531,735	138,773
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	1,752	1,100	652
Insurance Reserve	(480)	(240)	(240)
Accrued Wages	1,312	1,312	0
Note Payable	-	-	-
Due to Other Programs	117,861	283	117,578
Total Current Liabilities	120,444	2,455	117,989
Long-Term Liabilities			
Accrued Compensated Absences	-	-	-
Net Pension Liability	25,679	25,679	0
Total Long-Term Liabilities	25,679	25,679	0
Deferred Inflow of Resources	11,255	11,255	0
Net Position			
Capital Asset Investment	1,348,153	1,346,431	1,722
Fund Balance	4,164,976	4,145,915	19,061
Total Net Position	5,513,129	5,492,346	20,783
Total Liabilities, Deferred Inflows and Net Position	5,670,508	5,531,735	138,773

HOUSING AUTHORITY OF BILLINGS-DEVELOPMENT FUND
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Interest Income	25	185	160
Interest Income-Development Notes	16,885	-	(16,885)
Grant Income	-	13,098	13,098
Other Income	13,750	7,615	(6,135)
Rent Income	29,825	28,326	(1,499)
Total Revenues	60,485	49,224	(11,261)
ADMIN EXPENSES-			
Salaries	19,511	8,400	(11,111)
Consulting	1,279	-	(1,279)
Audit	375	1,500	1,125
Employee Benefits	7,216	2,696	(4,520)
Dues and Memberships	325	-	(325)
Postage	-	37	37
Computer Equipment	-	821	821
Computer Service	-	(59)	(59)
Forms, Stationery	-	139	139
Other Sundry Exp	1,500	-	(1,500)
Total Administration	30,206	13,534	(16,671)
TENANT SERVICES-			
Veteran Assistance	4,232	210	(4,022)
TSS Grant	-	8,592	8,592
Employee Benefits	-	3,896	3,896
Total Tenant Services	4,232	12,698	(8,466)
MAINTENANCE-			
Maintenance Materials	2,500	376	(2,124)
Utility Costs	-	1,653	1,653
Other Contract Costs	1,500	(240)	(1,740)
Total Maintenance	4,000	1,789	(2,211)
GENERAL EXPENSE-			
Insurance	1,250	419	(831)
Utility Costs	1,804	-	(1,804)
PILT	1,125	-	(1,125)
Total General Expense	4,179	419	(3,761)
TOTAL EXPENSES	42,617	28,441	(14,176)
REVENUES OVER (UNDER) EXPENSES	17,869	20,783	2,914

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets			
Current Assets			
Cash	10,932	11,411	(479)
Due From Other Programs	-	-	-
Total Current Assets	<u>10,932</u>	<u>11,411</u>	<u>(479)</u>
Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows	<u><u>10,932</u></u>	<u><u>11,411</u></u>	<u><u>(479)</u></u>
Liabilities and Net Position			
Current Liabilities			
Accounts Payable	-	-	-
Accrued Wages	-	-	-
Due to Other Programs	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Long-Term Liabilities			
Accrued Compensated Absences	-	-	-
Net Pension Liability	-	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Capital Asset Investment	-	-	-
Fund Balance	10,932	11,411	(479)
Total Net Position	<u>10,932</u>	<u>11,411</u>	<u>(479)</u>
Total Liabilities and Net Position	<u><u>10,932</u></u>	<u><u>11,411</u></u>	<u><u>(479)</u></u>

HOUSING AUTHORITY OF BILLINGS-HAB EDUCATION & WELLNESS
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
Interest Income	1	1	-
Other Income	-	-	-
Development Fund Transfers	-	-	-
Total Revenues	1	1	-
ADMIN EXPENSES-			
Salaries	-	-	-
Consulting	10	-	(10)
Legal	-	-	-
Accounting	100	-	(100)
Audit	100	400	300
Property Management Fee	-	-	-
Book-Keeping Fee	-	45	45
Asset Management Fee	-	-	-
Training	-	-	-
Publications	-	-	-
Memberships, Dues	-	35	35
Telephone	-	-	-
Postage	-	-	-
Equipment Svc	-	-	-
Computer Software	-	-	-
Computer Service	-	-	-
Forms, Stationary	-	-	-
Sundry Costs	250	-	(250)
Benefits	-	-	-
Rent	-	-	-
Total Administration	460	480	20
TENANT SERVICES-			
Rec., Pub., Other	50	-	(50)
Summer Vista	-	-	-
Employee Benefits	-	-	-
Total Tenant Services	50	-	(50)
GENERAL EXPENSE-			
Insurance	-	-	-
Other General Expenses	-	-	-
Maintenance Salaries	-	-	-
Maintenance Materials	-	-	-
Extraordinary Maintenance	-	-	-
Total General Expense	-	-	-
TOTAL EXPENSES	510	480	(30)
REVENUES OVER (UNDER) EXPENSES	(509)	(479)	30

HOUSING AUTHORITY OF BILLINGS-FSS FORFEITURES
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	6,200	-	6,200
FSS Escrow	-	-	-
Receivables-			
Tenant Receivables	-	-	-
Allowance for Doubtful Accounts	-	-	-
	<u>6,200</u>	<u>-</u>	<u>6,200</u>
Total Current Assets	<u>6,200</u>	<u>-</u>	<u>6,200</u>
Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
	<u>6,200</u>	<u>-</u>	<u>6,200</u>
Total Assets and Deferred Outflows	<u>6,200</u>	<u>-</u>	<u>6,200</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	-	-	-
Due to Other Programs	60	-	60
Accrued Wages	-	-	-
FSS Escrow Obligations	-	-	-
Total Current Liabilities	<u>60</u>	<u>-</u>	<u>60</u>
Long-Term Liabilities			
Accrued Compensated Absences	-	-	-
Net Pension Liability	-	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Capital Asset Investment	-	-	-
Fund Balance	6,140	-	6,140
Total Net Position	<u>6,140</u>	<u>-</u>	<u>6,140</u>
Total Liabilities, Deferred Inflows and Net Position	<u>6,200</u>	<u>-</u>	<u>6,200</u>

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**HOUSING AUTHORITY OF BILLINGS-FSS FORFEITURES
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<u>ADMIN REVENUES & EXPENSES</u>			
Other Income	-	6,206	6,206
Total Revenues	-	6,206	6,206
ADMINISTRATION-			
Forms, Stationary	-	60	60
Other Sundry Exp	-	6	6
Total Administration	-	66	66
TOTAL ADMIN EXPENSES	-	66	66
ADMIN REVENUES OVER EXPENSES	-	6,140	6,140
TOTAL REVENUES OVER EXPENSES	-	6,140	6,140

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	1,036,686	904,586	132,100
FSS Escrow	80,325	69,963	10,362
Receivables-			
Tenant Receivables	3,997	6,197	(2,200)
Allowance for Doubtful Accounts	(112)	(112)	-
Due from HUD	13,078	13,078	-
Due From Other Programs	-	-	-
Total Current Assets	<u>1,133,974</u>	<u>993,712</u>	<u>140,262</u>
Property & Equipment-			
Land	-	-	-
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	27,636	27,636	-
Construction In Progress	-	-	-
Total Property & Equipment	<u>27,636</u>	<u>27,636</u>	<u>-</u>
Accumulated Depreciation	<u>(27,636)</u>	<u>(27,636)</u>	<u>-</u>
Net Property & Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Outflow of Resources	<u>56,631</u>	<u>56,631</u>	<u>-</u>
Total Assets and Deferred Outflows	<u>1,190,605</u>	<u>1,050,343</u>	<u>140,262</u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	(2,004)	5,961	(7,965)
Due to Other Programs	75,248	51,592	23,656
Accrued Wages	4,730	4,730	-
FSS Escrow Obligations	79,633	69,271	10,362
Total Current Liabilities	<u>157,607</u>	<u>131,554</u>	<u>26,053</u>
Long-Term Liabilities			
Net Pension Liability	232,255	232,255	-
Total Long-Term Liabilities	<u>232,255</u>	<u>232,255</u>	<u>-</u>
Deferred Inflow of Resources	<u>101,797</u>	<u>101,797</u>	<u>-</u>
Net Position			
Capital Asset Investment	-	-	-
Fund Balance	698,946	584,737	114,209
Total Net Position	<u>698,946</u>	<u>584,737</u>	<u>114,209</u>
Total Liabilities, Deferred Inflows and Net Position	<u>1,190,605</u>	<u>1,050,343</u>	<u>140,262</u>

**HOUSING AUTHORITY OF BILLINGS-SECTION 8 VOUCHER
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<u>ADMIN REVENUES & EXPENSES</u>			
ADMIN REVENUES-			
FSS Coordinator	17,849	12,145	(5,703)
Interest Income	25	141	116
Admin Share of Fraud Recovery Income	13	(1,044)	(1,057)
Admin Fees	160,961	142,638	(18,323)
Admin Share of Other Income	125	-	(125)
Port Out Admin Fees	-	(687)	(687)
Total Revenues	<u>178,972</u>	<u>153,193</u>	<u>(25,779)</u>
ADMINISTRATION-			
Salaries	48,813	41,483	(7,330)
Training	519	1,593	1,074
HCV Management Fee	32,973	28,528	(4,445)
Book-Keeping Fee	17,595	12,855	(4,740)
Employee Benefits	23,935	17,092	(6,843)
Sundry-			
Postage	1,625	1,832	207
Collection Costs	1,563	-	(1,563)
Computer Software	75	-	(75)
Forms, Stationary	4,214	5,196	982
Other Sundry Exp	250	-	(250)
Total Administration	<u>131,561</u>	<u>108,578</u>	<u>(22,983)</u>
OCCUPANCY-			
Rent (Income) Expense	17,888	17,888	-
Hearings	188	180	(8)
Total Occupancy	<u>18,075</u>	<u>18,068</u>	<u>(8)</u>
SECURITY	<u>-</u>	<u>-</u>	<u>-</u>
TENANT SERVICES-			
FSS Coordinator	11,608	11,137	(471)
FSS Management Fee	-	-	-
Rec., Pub., Other	-	3,462	3,462
FSS Participant Increases	10,125	12,439	2,314
Ross Program Expense	-	-	-
Employee Benefits	4,293	4,104	(189)
Total Tenant Services	<u>26,026</u>	<u>31,142</u>	<u>5,115</u>
OTHER EXPENSE-			
Inspection Fee	6,250	-	(6,250)
Contract Inspection	-	5,050	5,050
Insurance	850	1,724	874
Other General Expense	-	-	-
Total General Expense	<u>7,100</u>	<u>6,774</u>	<u>(326)</u>
TOTAL ADMIN EXPENSES	<u>182,762</u>	<u>164,561</u>	<u>(18,201)</u>
ADMIN REVENUES OVER EXPENSES	<u>(3,789)</u>	<u>(11,368)</u>	<u>(7,579)</u>
<u>HAP INCOME AND EXPENSES</u>			
INCOME-			
Section 8 Income	1,095,813	1,097,924	2,111
HUD Share of Fraud Income	13	(1,044)	(1,057)
Other Income	125	-	(125)
Interest Income	-	-	-
Total Income	<u>1,095,951</u>	<u>1,096,880</u>	<u>929</u>
HAP PAYMENTS	<u>1,090,170</u>	<u>971,302</u>	<u>(118,868)</u>
HAP INCOME LESS PAYMENTS	<u>5,781</u>	<u>125,577</u>	<u>119,797</u>
TOTAL REVENUES OVER EXPENSES	<u>1,991</u>	<u>114,209</u>	<u>112,218</u>

Year End Reserve EOM Reserve
512,298.00 500,930.03

Year End Reserve EOM Reserve
- 125,577.40

Total Reserve
512,298.00

HOUSING AUTHORITY OF BILLINGS-MAINSTREAM VOUCHERS
BALANCE SHEET
SEPTEMBER 30, 2022 COMPARED TO JUNE 30, 2022

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	9,299	24	9,275
Receivables-			
Tenant Receivables	-	-	-
Allowance for Doubtful Accounts	-	-	-
Due from HUD	<u>1,087</u>	<u>1,087</u>	<u>-</u>
 Total Current Assets	<u>10,386</u>	<u>1,111</u>	<u>9,275</u>
 Deferred Outflow of Resources	<u>1,983</u>	<u>1,983</u>	<u>-</u>
 Total Assets and Deferred Outflows	<u><u>12,369</u></u>	<u><u>3,094</u></u>	<u><u>9,275</u></u>
 Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	2,015	1,460	555
Due to Other Programs	25,582	23,252	2,330
Accrued Wages	804	804	-
FSS Escrow Obligations	-	-	-
Total Current Liabilities	<u>28,401</u>	<u>25,516</u>	<u>2,885</u>
 Long-Term Liabilities			
Accrued Compensated Absences	976	976	-
Net Pension Liability	<u>8,132</u>	<u>8,132</u>	<u>-</u>
Total Long-Term Liabilities	<u>9,108</u>	<u>9,108</u>	<u>-</u>
 Deferred Inflow of Resources	<u>3,564</u>	<u>3,564</u>	<u>-</u>
 Net Position			
Capital Asset Investment	-	-	-
Fund Balance	<u>(28,704)</u>	<u>(35,094)</u>	<u>6,390</u>
Total Net Position	<u>(28,704)</u>	<u>(35,094)</u>	<u>6,390</u>
 Total Liabilities, Deferred Inflows and Net Position	<u><u>12,369</u></u>	<u><u>3,094</u></u>	<u><u>9,275</u></u>

**HOUSING AUTHORITY OF BILLINGS-MAINSTREAM VOUCHERS
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022**

	YTD Budget	YTD Actuals	Over (Under) Budget
<u>ADMIN REVENUES & EXPENSES</u>			
ADMIN REVENUES-			
Interest Income	-	1	1
Admin Fees	7,345	7,840	495
Port Out Admin Fees	-	-	-
Total Revenues	<u>7,345</u>	<u>7,841</u>	<u>496</u>
ADMINISTRATION-			
Salaries	1,765	1,688	(77)
Auditing	250	-	(250)
Book-Keeping Fee	-	683	683
Employee Benefits	653	642	(11)
Sundry-			
Telephone	-	-	-
Postage	19	19	0
Total Administration	<u>2,687</u>	<u>3,032</u>	<u>345</u>
OCCUPANCY-			
Rent (Income) Expense	750	750	-
Hearings	-	-	-
Total Occupancy	<u>750</u>	<u>750</u>	<u>-</u>
OTHER EXPENSE-			
Inspection Fee	500	-	(500)
Total General Expense	<u>500</u>	<u>-</u>	<u>(500)</u>
TOTAL ADMIN EXPENSES	<u>3,937</u>	<u>3,782</u>	<u>(155)</u>
ADMIN REVENUES OVER EXPENSES	<u>3,408</u>	<u>4,059</u>	<u>651</u>
<u>HAP INCOME AND EXPENSES</u>			
INCOME-			
Section 8 Income	65,040	47,058	(17,982)
HUD Share of Fraud Income	-	-	-
Other Income	-	-	-
Interest Income	-	-	-
Total Income	<u>65,040</u>	<u>47,058</u>	<u>(17,982)</u>
HAP PAYMENTS	<u>65,040</u>	<u>44,727</u>	<u>(20,313)</u>
HAP INCOME LESS PAYMENTS	<u>-</u>	<u>2,331</u>	<u>2,331</u>
TOTAL REVENUES OVER EXPENSES	<u>3,408</u>	<u>6,390</u>	<u>2,982</u>

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

	<u>Current Month</u>	<u>Balance June 30 2022</u>	<u>Change</u>
Assets and Deferred Outflows			
Current Assets			
Cash	18,169	4,498	13,671
Certificates of Deposit	-	-	-
Prepaid Expenses	-	-	-
	<u>18,169</u>	<u>4,498</u>	<u>13,671</u>
Total Current Assets	<u>18,169</u>	<u>4,498</u>	<u>13,671</u>
Property & Equipment-			
Land	-	-	-
Buildings and Improvements	-	-	-
Infrastructure	-	-	-
Equipment	-	-	-
Construction In Progress	-	-	-
Total Property & Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Net Property & Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Outflow of Resources	<u>26,074</u>	<u>26,074</u>	<u>-</u>
Total Assets and Deferred Outflows	<u><u>44,243</u></u>	<u><u>30,572</u></u>	<u><u>13,671</u></u>
Liabilities, Deferred Inflows, Net Position			
Current Liabilities			
Accounts Payable	1,915	591	1,324
Due to Other Programs	24,092	14,386	9,706
Accrued Wages	4,029	4,029	-
Total Current Liabilities	<u>30,036</u>	<u>19,006</u>	<u>11,030</u>
Long-Term Liabilities			
Net Pension Liability	<u>106,932</u>	<u>106,932</u>	<u>-</u>
Total Long-Term Liabilities	<u>106,932</u>	<u>106,932</u>	<u>-</u>
Deferred Inflow of Resources	<u>46,868</u>	<u>46,868</u>	<u>-</u>
Net Position			
Fund Balance	<u>(139,593)</u>	<u>(142,234)</u>	<u>2,641</u>
Total Net Position	<u>(139,593)</u>	<u>(142,234)</u>	<u>2,641</u>
Total Liabilities, Deferred Inflows and Net Position	<u><u>44,243</u></u>	<u><u>30,572</u></u>	<u><u>13,671</u></u>

HOUSING AUTHORITY OF BILLINGS-SECTION 8 DOC
COMPARISON OF BUDGET TO ACTUALS
PERIOD ENDING SEPTEMBER 30, 2022

	YTD Budget	YTD Actuals	Over (Under) Budget
REVENUES-			
DCA Fees	53,820	50,645	(3,175)
Interest Income	3	3	0
Total Revenues	<u>53,823</u>	<u>50,648</u>	<u>(3,175)</u>
ADMINISTRATION-			
Salaries	21,381	18,364	(3,017)
Auditing	150	600	450
HCV Management Fee	11,200	9,766	(1,434)
Book-Keeping Fee	600	600	-
Employee Benefits	7,908	7,553	(355)
Sundry-			
Publications	-	820	820
Postage	250	596	346
Forms, Stationary	550	1,086	536
Other Sundry Exp	175	373	198
Total Administration	<u>42,214</u>	<u>39,758</u>	<u>(2,456)</u>
OCCUPANCY-			
Rent (Income) Expense	2,250	2,250	-
Utilities/Maintenance	-	-	-
Total Occupancy	<u>2,250</u>	<u>2,250</u>	<u>-</u>
GENERAL EXPENSE-			
Inspection Fee	5,250	4,275	(975)
Maintenance Benefits	-	-	-
Insurance	850	1,724	874
Total General Expense	<u>6,100</u>	<u>5,999</u>	<u>(101)</u>
TOTAL EXPENSES	<u>50,564</u>	<u>48,007</u>	<u>(2,558)</u>
REVENUES OVER EXPENSES	<u>3,258</u>	<u>2,641</u>	<u>(617)</u>