LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF NET POSITION - PUBLIC HOUSING
DECEMBER 31, 2025

	Current Period	Cumulative
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
CURRENT ASSETS		
Cash		
01-0-000-000-1111.010 Cash - General Fund	(20,390.47)	152,752.47
01-0-000-000-1117.000 Petty Cash	0.00	100.00
01-0-000-000-1162.000 Cash - CD/Money Market	13.21	103,996.40
Total	**(20,377.26)**	**256,848.87**
Accounts Receivable		
01-0-000-000-1122.000 A/R - Tenants	(788.50)	1,020.56
01-0-000-000-1122.010 Allowance for Doubtful Accts	0.00	0.00
01-0-000-000-1125.000 A/R - HUD	20,987.00	20,987.00
01-0-000-000-1129.000 A/R - Other	0.00	0.00
Total	**20,198.50**	**22,007.56**
Accrued Receivables		
01-0-000-000-1145.000 Accrued Interest Receivable	0.00	0.00
Total	**0.00**	**0.00**
Other Current Assets		
01-0-000-000-1210.000 Prepaid Expenses	0.00	0.00
01-0-000-000-1211.000 Prepaid Insurance	(605.11)	0.00
01-0-000-000-1290.000 Other Prepaids	0.00	0.00
01-0-000-000-1295.002 Interprogram due (to) from Voucher	0.00	0.00
01-0-000-000-1295.008 Interprogram due (to) from CFP	6,188.00	5,750.00
Total	**5,582.89**	**5,750.00**
TOTAL CURRENT ASSETS	**5,404.13**	**284,606.43**

**(See Accountants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF NET POSITION - PUBLIC HOUSING
DECEMBER 31, 2025

	Current Period	Cumulative
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES - Continued		
NONCURRENT ASSETS		
Fixed Assets		
01-0-000-000-1400.060 Land	0.00	486,278.65
01-0-000-000-1400.070 Buildings	0.00	2,127,922.27
01-0-000-000-1400.075 Building Improvements	(4,758.00)	1,120,708.50
01-0-000-000-1400.080 Furniture, Equipment and Machinery - Dwell	0.00	170,289.55
01-0-000-000-1400.090 Furniture, Equipment and Machinery - Admin	(9,946.00)	201,297.46
01-0-000-000-1400.100 Land Improvements	0.00	195,197.01
01-0-000-000-1400.150 Accumulated Depreciation	(111.57)	(3,161,952.49)
Total	**(14,815.57)**	**1,139,740.95**
Other Noncurrent Assets		
Total	**0.00**	**0.00**
TOTAL ASSETS	**(9,411.44)**	**1,424,347.38**
DEFERRED OUTFLOWS OF RESOURCES		
01-0-000-000-1900.200 Deferred Outflows of Resources	62,651.24	79,933.12
Total	**62,651.24**	**79,933.12**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**53,239.80**	**1,504,280.50**

**(See Accountants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF NET POSITION - PUBLIC HOUSING
DECEMBER 31, 2025

	Current Period	Cumulative
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable		
01-0-000-000-2111.000 A/P - Vendors & Contractors	3,739.41	3,739.41
01-0-000-000-2114.000 Tenants Security Deposits	110.00	32,282.68
01-0-000-000-2118.000 A/P - HUD	0.00	0.00
01-0-000-000-2119.000 A/P - Other	0.00	0.00
Total	**3,849.41**	**36,022.09**
Accrued Liabilities		
01-0-000-000-2134.010 Compensated Absences - Due within one year	(226.93)	1,205.33
01-0-000-000-2135.000 Accrued Payroll	0.00	0.00
01-0-000-000-2137.000 Payment in Lieu of Taxes	425.11	3,426.58
Total	**198.18**	**4,631.91**
Other Current Liabilities		
01-0-000-000-2145.002 Interprogram due to (from) Voucher	0.00	0.00
01-0-000-000-2145.008 Interprogram due to (from) CFP	0.00	0.00
01-0-000-000-2145.040 Interprogram due to (from) Administration	(4,271.51)	867.24
01-0-000-000-2240.000 Tenants Prepaid Rent	(913.00)	94.50
01-0-000-000-2290.000 Other Unearned Revenue	0.00	0.00
Total	**(5,184.51)**	**961.74**
TOTAL CURRENT LIABILITIES	**(1,136.92)**	**41,615.74**
NONCURRENT LIABILITIES		
Other Noncurrent Liabilities		
01-0-000-000-2134.020 Compensated Absences	1,712.17	7,505.10
01-0-000-000-2500.010 Net Pension Liability	68,971.44	149,111.91
Total	**70,683.61**	**156,617.01**
TOTAL LIABILITIES	**69,546.69**	**198,232.75**

**(See Accountants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF NET POSITION - PUBLIC HOUSING
DECEMBER 31, 2025

	Current Period	Cumulative
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION - Continued		
DEFERRED INFLOWS OF RESOURCES		
01-0-000-000-2600.400 Deferred Inflows of Resources	8,294.14	32,293.65
TOTAL INFLOWS OF RESOURCES	**8,294.14**	**32,293.65**
NET POSITION		
01-0-000-000-2700.000 CY Net Change	(24,601.03)	(149,339.74)
01-0-000-000-2802.508 Invested in Capital Assets	(14,815.57)	1,139,740.95
01-0-000-000-2810.512 Unrestricted	14,815.57	283,352.89
TOTAL NET POSITION	**(24,601.03)**	**1,273,754.10**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	**53,239.80**	**1,504,280.50**
Proof	**0.00**	**0.00**

**(See Accountants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF ACTIVITIES - PUBLIC HOUSING
TWELVE MONTH PERIOD - DECEMBER 31, 2025

	PERIOD TO DATE			YTD ACTUAL		YTD BUDGET	
	PUM	Actual	Budget	PUM	Actual	Budget	Variance
PUM	1.00	60.00	60.00	1.00	720.00	720.00	12.00
OPERATING REVEUNE							
Rental Revenue							
01-1-000-000-3420.000 Tenant Revenue - Rent	172.65	10,359.00	7,283.37	121.26	87,307.00	87,400.00	(93.00)
01-1-000-000-3421.000 Tenant Rent - Vacancy Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-3422.000 Tenant Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**172.65**	**10,359.00**	**7,283.37**	**121.26**	**87,307.00**	**87,400.00**	**(93.00)**
Nonrental Revenue							
01-1-000-000-3440.000 Other Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-3440.010 Other Charges - Tenants	0.83	50.00	416.63	6.80	4,893.64	5,000.00	(106.36)
01-1-000-000-3690.000 Other Revenue	0.00	0.00	83.37	0.44	318.95	1,000.00	(681.05)
01-1-000-000-3690.010 Other Revenue - Laundry	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-3690.100 Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-3690.501 Capital Funds Operations	0.00	0.00	2,333.33	38.89	28,000.00	28,000.00	0.00
01-1-000-000-3691.000 Operating Subsidy	349.78	20,987.00	17,744.91	326.68	235,210.00	212,939.00	22,271.00
Total	**350.61**	**21,037.00**	**20,578.24**	**372.81**	**268,422.59**	**246,939.00**	**21,483.59**
TOTAL OPERATING REVENUE	**523.26**	**31,396.00**	**27,861.61**	**494.07**	**355,729.59**	**334,339.00**	**21,390.59**

**(See Accontants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF ACTIVITIES - PUBLIC HOUSING
TWELVE MONTH PERIOD - DECEMBER 31, 2025

	PERIOD TO DATE			YTD ACTUAL		YTD BUDGET	
	PUM	Actual	Budget	PUM	Actual	Budget	Variance
OPERATING EXPENSES							
Administration							
01-1-000-000-4110.000 Administration Salaries	40.23	2,413.84	3,583.37	41.76	30,066.48	43,000.00	(12,933.52)
01-1-000-000-4110.010 Admin Compensated Abs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4130.000 Legal Expense	0.00	0.00	83.37	3.66	2,634.25	1,000.00	1,634.25
01-1-000-000-4140.000 Staff Training	0.00	0.00	83.37	0.89	639.73	1,000.00	(360.27)
01-1-000-000-4150.000 Travel	2.25	(134.77)	116.63	1.10	788.48	1,400.00	(611.52)
01-1-000-000-4160.000 Publications Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4170.000 Accounting Fees	10.00	600.00	833.37	16.79	12,089.00	10,000.00	2,089.00
01-1-000-000-4171.000 Audit Fees	0.00	0.00	566.63	7.92	5,700.00	6,800.00	(1,100.00)
01-1-000-000-4180.000 Office Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4181.000 Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4182.000 Empl Benefit Contrib	10.88	652.68	1,278.37	15.06	10,841.90	15,340.00	(4,498.10)
01-1-000-000-4182.020 Pension Expense - Admin	138.34	8,300.29	0.00	11.53	8,300.29	0.00	8,300.29
01-1-000-000-4190.000 Other Admin and Sundry	3.75	225.20	125.00	11.64	8,381.88	1,500.00	6,881.88
01-1-000-000-4190.010 Postage	0.54	32.64	29.13	0.43	310.56	350.00	(39.44)
01-1-000-000-4190.030 Office Supplies	1.47	87.97	100.00	1.64	1,179.21	1,200.00	(20.79)
01-1-000-000-4190.040 Membership & Fees	0.00	0.00	83.37	1.31	945.55	1,000.00	(54.45)
01-1-000-000-4190.050 Publication	0.00	0.00	25.00	0.56	401.25	300.00	101.25
01-1-000-000-4190.060 Advertising	0.00	0.00	8.37	0.00	0.00	100.00	(100.00)
01-1-000-000-4190.070 Admin Service Contract	7.64	458.59	250.00	4.48	3,223.23	3,000.00	223.23
01-1-000-000-4191.000 Telephone	2.04	122.44	58.37	1.00	720.80	700.00	20.80
01-1-000-000-4195.000 Outside Mgt Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4196.000 Internet Service	0.35	20.98	16.63	0.20	141.21	200.00	(58.79)
Total	**217.49**	**12,779.86**	**7,240.98**	**119.97**	**86,363.82**	**86,890.00**	**(526.18)**
Tenant Services							
01-1-000-000-4210.000 Tenant Services Salaries	36.41	2,184.49	2,500.00	41.67	30,003.70	30,000.00	3.70
01-1-000-000-4220.000 Rec, Pub, and Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4221.000 Compensated Absences TS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4222.000 Empl Benefit Contr TS	11.54	692.35	884.58	12.31	8,865.27	10,615.00	(1,749.73)
01-1-000-000-4222.020 Pension Expense - TS	57.69	3,461.37	0.00	4.81	3,461.37	0.00	3,461.37
01-1-000-000-4230.000 Contract Costs and Other	0.00	0.00	41.63	0.00	0.00	500.00	(500.00)
01-1-000-000-4240.000 Tenant Services Training	0.00	0.00	166.63	2.85	2,048.51	2,000.00	48.51
Total	**105.64**	**6,338.21**	**3,592.84**	**61.64**	**44,378.85**	**43,115.00**	**1,263.85**

**(See Accontants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF ACTIVITIES - PUBLIC HOUSING
TWELVE MONTH PERIOD - DECEMBER 31, 2025

	PERIOD TO DATE			YTD ACTUAL		YTD BUDGET	
	PUM	Actual	Budget	PUM	Actual	Budget	Variance
OPERATING EXPENSES							
Utilities							
01-1-000-000-4310.000 Water	35.48	2,128.54	1,458.37	27.33	19,676.67	17,500.00	2,176.67
01-1-000-000-4320.000 Electricity	30.06	1,803.76	583.37	14.17	10,203.30	7,000.00	3,203.30
01-1-000-000-4330.000 Gas	4.85	290.96	166.63	2.63	1,890.29	2,000.00	(109.71)
01-1-000-000-4340.000 Street Lights	0.25	15.00	15.87	0.13	90.00	190.00	(100.00)
01-1-000-000-4390.000 Other Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4390.010 Sewer	31.16	1,869.60	1,858.37	29.42	21,180.85	22,300.00	(1,119.15)
Total	**101.80**	**6,107.86**	**4,082.61**	**73.68**	**53,041.11**	**48,990.00**	**4,051.11**
Maintenance and Operations							
01-1-000-000-4410.000 Maint Labor	90.17	5,410.38	6,333.37	87.25	62,822.12	76,000.00	(13,177.88)
01-1-000-000-4420.000 Maint Materials	44.89	2,693.22	1,250.00	22.46	16,169.03	15,000.00	1,169.03
01-1-000-000-4420.010 Maint Materials - Vehicle	6.76	405.52	233.37	3.27	2,356.11	2,800.00	(443.89)
01-1-000-000-4431.000 Garbage & Trash Removal	20.29	1,217.48	1,083.37	20.13	14,495.65	13,000.00	1,495.65
01-1-000-000-4430.020 Heating & Cooling	25.36	1,521.16	41.67	2.11	1,521.16	500.00	1,021.16
01-1-000-000-4430.030 Snow Removal	11.67	700.00	41.67	0.97	700.00	500.00	200.00
01-1-000-000-4430.050 Landscape & Grounds Contract	0.00	0.00	83.33	3.79	2,728.93	1,000.00	1,728.93
01-1-000-000-4430.060 Unit Turnaround	0.00	0.00	375.00	6.62	4,763.42	4,500.00	263.42
01-1-000-000-4430.070 Electrical Contracts	0.00	0.00	41.67	0.69	500.63	500.00	0.63
01-1-000-000-4430.080 Plumbing Contracts	20.01	1,200.63	41.67	2.08	1,500.92	500.00	1,000.92
01-1-000-000-4430.090 Extermination Contracts	13.33	800.00	118.33	2.68	1,930.42	1,420.00	510.42
01-1-000-000-4430.100 Janitorial Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4430.110 Routine Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4430.120 Micscellaneous Contracts	35.46	2,127.35	0.00	3.65	2,625.32	0.00	2,625.32
01-1-000-000-4432.000 Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4433.000 Empl Benefit Contr Maint	32.71	1,962.84	1,250.00	29.60	21,313.13	15,000.00	6,313.13
01-1-000-000-4433.020 Pension Expense - Maint	47.54	2,852.68	0.00	3.96	2,852.68	0.00	2,852.68
Total	**348.19**	**20,891.26**	**10,893.45**	**189.26**	**136,279.52**	**130,720.00**	**5,559.52**
General Expenses							
01-1-000-000-4510.000 Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4510.010 Property Insurance	10.09	605.11	508.37	10.09	7,262.31	6,100.00	1,162.31
01-1-000-000-4510.040 Other Insurance	0.00	0.00	100.00	0.00	0.00	1,200.00	(1,200.00)
01-1-000-000-4511.000 Workmans' Comp	64.26	(3,855.59)	333.37	8.01	5,767.78	4,000.00	1,767.78
01-1-000-000-4520.000 Payment in Lieu of Taxes	7.08	425.11	320.08	4.75	3,426.58	3,841.00	(414.42)
01-1-000-000-4530.000 Terminal Leave Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4570.000 Collection Losses	11.31	678.50	0.00	0.94	678.50	0.00	678.50
01-1-000-000-4590.000 Other General Expense	8.41	504.64	166.63	5.83	4,200.34	2,000.00	2,200.34
01-1-000-000-4591.000 Payroll SUTA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4596.000 Compensated Absences	24.75	1,485.24	0.00	2.06	1,485.24	0.00	1,485.24
Total	**125.90**	**(156.99)**	**1,428.45**	**31.68**	**22,820.75**	**17,141.00**	**5,679.75**

**(See Accontants' Compilation Report)*

LOCAL HOUSING AUTHORITY - PUBLIC HOUSING
STATEMENT OF ACTIVITIES - PUBLIC HOUSING
TWELVE MONTH PERIOD - DECEMBER 31, 2025

	PERIOD TO DATE			YTD ACTUAL		YTD BUDGET	
	PUM	Actual	Budget	PUM	Actual	Budget	Variance
OPERATING EXPENSES							
Extraordinary Maintenance							
01-1-000-000-4610.010 Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4610.020 Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4610.030 Contract Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Casualty Losses							
01-1-000-000-4620.010 Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4620.020 Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4620.030 Contract Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-000-000-4620.040 Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Depreciation Expense							
01-1-000-000-4800.000 Depreciation Expense	167.63	10,057.57	0.00	225.59	162,428.03	0.00	162,428.03
Total	**167.63**	**10,057.57**	**0.00**	**225.59**	**162,428.03**	**0.00**	**162,428.03**
TOTAL OPERATING EXPENSES	**1,066.65**	**56,017.77**	**27,238.33**	**701.82**	**505,312.08**	**326,856.00**	**178,456.08**
OPERATING INCOME (LOSS)	**(543.39)**	**(24,621.77)**	**623.28**	**(207.75)**	**(149,582.49)**	**7,483.00**	**(157,065.49)**
Nonoperating Revenue (Expenses)							
01-1-000-000-3430.000 Investment Income	0.35	20.74	16.66	0.34	242.75	200.00	42.75
01-1-000-000-3490.000 Gain (Loss) on Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.35**	**20.74**	**16.66**	**0.34**	**242.75**	**200.00**	**42.75**
CHANGE IN NET POSITION	**(543.04)**	**(24,601.03)**	**639.94**	**(207.41)**	**(149,339.74)**	**7,683.00**	**(157,022.74)**
Prior Period Adjustments							
01-1-000-000-6010.000 Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET CHANGE	**(543.04)**	**(24,601.03)**	**639.94**	**(207.41)**	**(149,339.74)**	**7,683.00**	**(157,022.74)**

**(See Accontants' Compilation Report)*