2022 Budget Overruns

Resolution # _______

Resolution to approve differences in budgeted expenses versus actual expenses for fiscal year ending 2022.

Programs with Budget Overruns

	Actual Expenses	Budgeted Expenses	Budget Overrun
Local Community Development (includes Lineweaver Annex Apartments and Bridgeport Building)	$1,630,436	$1,573,870	(56,566)
JR "Polly" Lineweaver Apts.	$538,353	$491,403	($46,949)
Component Units-Discreetly Presented (includes CVO, CVM, LAC, SHC)	$303,496	$294,678	($8,817)

Programs that were within Budgeted Expenses

Housing Choice Voucher Program	$6,414,591	$6,544,146	$129,555
Franklin Heights, LLC	$1,794,670	$1,938,588	$143,918

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3000-00-000	INCOME			
3100-00-000	TENANT INCOME			
3101-00-000	Rental Income			
3111-00-000	Tenant Rent	1,149,446.19	1,201,100.50	-51,654.31
3112-00-000	50059 HAP Subsidy	244,588.00	276,372.00	-31,784.00
3112-06-000	PBV HAP Subsidy	1,484,468.00	1,477,443.50	7,024.50
3119-00-000	Total Rental Income	2,878,502.19	2,954,916.00	-76,413.81
3120-00-000	Other Tenant Income			
3120-01-000	Laundry and Vending	9,204.03	9,550.00	-345.97
3120-02-000	Cleaning Fee	639.00	0.00	639.00
3120-03-000	Damages	13,380.75	9,030.00	4,350.75
3120-04-000	Late Charges	484.50	531.00	-46.50
3120-05-000	Legal Fees - Tenant	1,534.53	1,535.00	-0.47
3120-06-000	NSF Charges	100.00	100.00	0.00
3120-07-000	Tenant Owed Utilities	20,467.61	10,000.00	10,467.61
3120-08-000	Workorders/Maint Charges	29,668.25	18,248.00	11,420.25
3120-09-000	Misc.Tenant Income	7,675.00	256.00	7,419.00
3121-01-000	Tenant Payment Agreement (TPA) Fraud	8,649.59	0.00	8,649.59
3129-00-000	Total Other Tenant Income	91,803.26	49,250.00	42,553.26
3199-00-000	TOTAL TENANT INCOME	2,970,305.45	3,004,166.00	-33,860.55
3400-00-000	GRANT INCOME			
3410-01-000	Section 8 HAP Earned	5,843,218.00	5,897,254.00	-54,036.00
3410-02-000	Section 8 Admin. Fee Income	662,925.00	568,644.00	94,281.00
3410-03-000	Section 8 FSS Grant Income	50,138.87	63,000.00	-12,861.13
3410-20-300	Service Coordinator Grant (SC)	66,939.15	67,105.00	-165.85
3410-50-100	VA Homelessness Solutions Program	118,933.09	59,391.00	59,542.09
3410-51-100	CHERP-CDBG-NCS Grant	304,808.42	318,285.00	-13,476.58
3410-52-100	CHERP-ESO Grant	33,307.25	47,279.00	-13,971.75
3410-53-100	CHERP-HMIS Grant	2,066.88	0.00	2,066.88
3410-60-200	Homelessness Assistance Grant (HMIS/SNAP)	73,352.76	84,072.00	-10,719.24
3410-61-200	COC Planning Grant	27,976.68	21,161.00	6,815.68
3415-00-000	Other Government Grants	163,174.00	165,000.00	-1,826.00
3499-00-000	TOTAL GRANT INCOME	7,346,840.10	7,291,191.00	55,649.10
3600-00-000	OTHER INCOME			
3610-00-000	Investment Income - Unrestricted	913.33	500.00	413.33
3611-00-000	Investment Income - Restricted	782.22	800.00	-17.78
3620-00-000	Management Fee Income	10,422.75	11,000.00	-577.25
3621-00-000	Bond Application Fees	60,000.00	15,000.00	45,000.00
3640-00-000	Fraud Recovery-HAP	4,567.41	7,000.00	-2,432.59
3640-01-000	Fraud Recovery-ADM	4,567.40	7,000.00	-2,432.60
3650-00-000	Miscellaneous Other Income	108,181.33	180,050.00	-71,868.67

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3651-00-000	Misc Income-FSS Forfeitures	1,167.53	2,000.00	-832.47
3699-00-000	TOTAL OTHER INCOME	190,601.97	223,350.00	-32,748.03
3999-00-000	TOTAL INCOME	10,507,747.52	10,518,707.00	-10,959.48
4000-00-000	EXPENSES			
4100-00-000	ADMINISTRATIVE EXPENSES			
4100-99-000	Administrative Salaries			
4110-00-000	Administrative Salaries	842,599.56	989,295.00	146,695.44
4110-04-000	Employee Benefit Contribution-Admin	243,985.70	308,695.00	64,709.30
4110-20-400	Administrative Salaries-FSS	45,244.09	48,000.00	2,755.91
4110-21-400	Employee Benefits Contribution-FSS	12,319.36	15,000.00	2,680.64
4110-50-100	Salary-VA Homelessness Solutions Program(VHSP)	51,486.66	42,391.00	-9,095.66
4110-50-101	Adm Benefits-VA Homelessness Solutions Program(	15,273.90	15,000.00	-273.90
4110-53-100	Salary-CHERP HMIS	9,140.00	0.00	-9,140.00
4110-54-100	Adm Benefits-CHERP-HMIS	699.21	0.00	-699.21
4110-60-200	Salary-Homelessness Assistance Grant(HMIS)	49,005.47	75,000.00	25,994.53
4110-60-201	Adm Benefits-Homelessness Assistance Grant(HMIS	12,392.72	4,000.00	-8,392.72
4110-61-200	Salary-COC Planning Grant	25,647.48	15,161.00	-10,486.48
4110-61-201	Adm Benefits-COC Planning	2,329.20	6,000.00	3,670.80
4110-99-000	Total Administrative Salaries	1,310,123.35	1,518,542.00	208,418.65
4130-00-000	Legal Expense			
4130-01-000	Unlawful Detainers	1,903.00	200.00	-1,703.00
4130-02-000	Criminal Background Checks	2,694.20	0.00	-2,694.20
4130-04-000	General Legal Expense	43,746.35	17,300.00	-26,446.35
4131-00-000	Total Legal Expense	48,343.55	17,500.00	-30,843.55
4140-00-000	Staff Training	23,260.82	12,500.00	-10,760.82
4150-00-000	Travel	30,618.91	13,000.00	-17,618.91
4171-00-000	Auditing Fees	19,240.00	18,690.00	-550.00
4172-00-000	Port Out Admin Fee Paid	1,292.74	2,000.00	707.26
4173-00-000	Management Fee	10,422.75	10,000.00	-422.75
4182-00-000	Consultants	17,150.80	0.00	-17,150.80
4189-00-000	Total Other Admin Expenses	78,725.20	43,690.00	-35,035.20
4190-00-000	Miscellaneous Admin Expenses			
4190-01-000	Membership and Fees	4,928.08	5,093.00	164.92
4190-02-000	Publications	2,484.42	2,570.00	85.58
4190-03-000	Advertising	6,895.20	7,680.00	784.80
4190-04-000	Office Supplies	6,005.54	15,567.00	9,561.46
4190-05-000	Fuel-Administrative	1,585.10	1,586.00	0.90
4190-06-000	Compliance	21,901.98	22,740.00	838.02
4190-07-000	Telephone & Internet	22,446.21	31,530.00	9,083.79
4190-08-000	Postage	7,293.82	8,041.00	747.18
4190-09-000	Rent and Utility Adjustments	1,486.00	1,486.00	0.00

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4190-10-000	Copiers	6,004.01	10,111.00	4,106.99
4190-12-000	Software	62,152.16	51,294.00	-10,858.16
4190-13-000	IT/Website Maintenance	16,637.70	19,647.00	3,009.30
4190-14-000	Community Donations	10,776.05	10,780.00	3.95
4190-17-000	Landlord Incentives	13,750.00	13,000.00	-750.00
4190-18-000	Small Office Equipment	17,174.61	9,975.00	-7,199.61
4190-21-000	HCC Fees	6,763.98	6,800.00	36.02
4190-22-000	Other Misc Admin Expenses	-5,894.48	28,200.00	34,094.48
4190-50-100	VA Homelessness Solutions Program(VHSP)	5,904.98	2,000.00	-3,904.98
4190-51-100	CHERP-CDBG-NCS Grant	293,733.12	318,285.00	24,551.88
4190-52-100	CHERP-ESO Grant	47,279.00	47,279.00	0.00
4190-60-200	Homelessness Assistance Grant (HMIS/SNAP)	24,706.25	5,072.00	-19,634.25
4191-00-000	Total Miscellaneous Admin Expenses	574,013.73	618,736.00	44,722.27
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	2,034,466.65	2,210,968.00	176,501.35
4200-00-000	TENANT SERVICES			
4210-00-000	Tenant Services Salaries	16,226.16	17,025.00	798.84
4210-01-000	Employee Benefit Contributions-Tenant Svcs.	1,241.32	1,225.00	-16.32
4210-20-300	Tenant Services-Salaries	47,475.38	48,678.00	1,202.62
4211-20-300	Tenant Services-Benefits	11,415.13	10,000.00	-1,415.13
4220-01-000	Other Tenant Svcs.	2,349.59	4,500.00	2,150.41
4240-20-300	Tenant Services-Other Direct Costs	5,194.58	4,567.00	-627.58
4241-20-300	Tenant Services-Training	1,299.00	2,680.00	1,381.00
4242-20-300	Tenant Services-Supplies & Materials	553.48	500.00	-53.48
4243-20-300	Tenant Services-Travel	1,001.58	680.00	-321.58
4299-00-000	TOTAL TENANT SERVICES EXPENSES	86,756.22	89,855.00	3,098.78
4300-00-000	UTILITY EXPENSES			
4310-00-000	Water	45,416.22	33,100.00	-12,316.22
4320-00-000	Electricity	168,757.37	174,200.00	5,442.63
4330-00-000	Gas	5,261.39	9,900.00	4,638.61
4390-00-000	Sewer & Trash	72,840.64	75,650.00	2,809.36
4399-00-000	TOTAL UTILITY EXPENSES	292,275.62	292,850.00	574.38
4400-00-000	MAINTENANCE AND OPERATIONAL EXPENSES			
4400-99-000	General Maint Expense			
4410-00-000	Maintenance Salaries	308,598.59	320,438.00	11,839.41
4410-05-000	Employee Benefit Contribution-Maint.	65,151.73	92,795.00	27,643.27
4419-00-000	Total General Maint Expense	373,750.32	413,233.00	39,482.68
4420-00-000	Materials			
4420-01-000	Supplies-Grounds	2,234.99	2,070.00	-164.99
4420-02-000	Supplies-Appliance	3,981.42	4,054.00	72.58
4420-03-000	Supplies-Unit Turnover	21,429.40	20,631.00	-798.40
4420-04-000	Supplies-Electrical	10,335.35	9,045.00	-1,290.35

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4420-05-000	Supplies-Fuel & Parts	7,508.44	7,490.00	-18.44
4420-06-000	Supplies-Janitorial/Cleaning	4,409.95	4,457.00	47.05
4420-07-000	Supplies-Maint/Repairs	21,595.92	20,153.00	-1,442.92
4420-08-000	Supplies-Plumbing	11,244.27	7,600.00	-3,644.27
4420-09-000	Tools and Equipment	4,727.42	3,010.00	-1,717.42
4420-10-000	Maintenance Paper/Supplies	970.37	990.00	19.63
4429-00-000	Total Materials	88,437.53	79,500.00	-8,937.53
4430-00-000	Contract Costs			
4430-01-000	Contract-Routine Maintenance	1,963.05	1,360.00	-603.05
4430-03-000	Contract-Trash Collection	12,762.05	11,929.00	-833.05
4430-04-000	Contract-Snow Removal	5,035.00	5,710.00	675.00
4430-05-000	Contract-Unit Turnover	88,331.11	49,195.00	-39,136.11
4430-06-000	Contract-Electrical	7,081.64	6,796.00	-285.64
4430-07-000	Contract-Pest Control	35,705.09	12,738.00	-22,967.09
4430-08-000	Contract-Floor Covering	26,593.50	5,176.00	-21,417.50
4430-09-000	Contract-Grounds	10,875.00	2,214.00	-8,661.00
4430-10-000	Contract-Janitorial/Cleaning	6,947.73	6,988.00	40.27
4430-11-000	Contract-Plumbing	8,505.63	8,582.00	76.37
4430-12-000	Contract-Inspections	26,105.00	18,150.00	-7,955.00
4430-13-000	Contract-HVAC	57,715.88	22,895.00	-34,820.88
4430-14-000	Contract-Vehicle Maintenance	1,201.99	1,202.00	0.01
4430-15-000	Contract-Video Surveillance	91,602.50	91,640.00	37.50
4430-17-000	Contract-Elevator Maintenance	25,697.84	20,200.00	-5,497.84
4430-18-000	Contract-Alarm Monitoring	2,342.86	2,415.00	72.14
4430-19-000	Contract-Sprinkler Monitoring	4,610.00	2,905.00	-1,705.00
4430-23-000	Contract-Consultants	49,486.86	0.00	-49,486.86
4430-99-000	Contract Costs-Other	5,931.14	4,905.00	-1,026.14
4439-00-000	Total Contract Costs	468,493.87	275,000.00	-193,493.87
4499-00-000	TOTAL MAINTENANCE AND OPERATIONAL EXPENSES	930,681.72	767,733.00	-162,948.72
4500-00-000	GENERAL EXPENSES			
4510-00-000	Insurance-Other	11,491.37	10,360.00	-1,131.37
4510-10-000	Property Insurance	25,368.92	23,808.00	-1,560.92
4510-20-000	Liability Insurance	12,039.42	11,705.00	-334.42
4510-30-000	Workmen's Compensation	25,033.22	22,657.00	-2,376.22
4521-00-000	Misc. Taxes/Licenses/Insurance	30,902.70	26,024.00	-4,878.70
4570-00-000	Bad Debt-Tenant Rents	39,852.38	20,500.00	-19,352.38
4590-00-000	Other General Expense	0.00	9,000.00	9,000.00
4599-00-000	TOTAL GENERAL EXPENSES	144,688.01	124,054.00	-20,634.01
4700-00-000	HOUSING ASSISTANCE PAYMENTS			
4715-00-000	Housing Assistance Payments	5,556,499.58	5,906,254.00	349,754.42
4715-01-000	Tenant Utility Payments-Voucher	142,599.00	0.00	-142,599.00
4715-02-000	Port Out HAP Payments	51,493.00	0.00	-51,493.00

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4715-06-000	FSS Escrow Payments	43,551.00	0.00	-43,551.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	5,794,142.58	5,906,254.00	112,111.42
4800-00-000	FINANCING EXPENSE			
4851-00-000	Interest Expense-Loan 1	86,768.53	140,605.00	53,836.47
4852-00-000	Interest Expense-Loan 2	140,000.00	140,000.00	0.00
4899-00-000	TOTAL FINANCING EXPENSES	226,768.53	280,605.00	53,836.47
5000-00-000	NON-OPERATING ITEMS			
5100-01-000	Depreciation Expense	1,170,367.68	1,170,367.68	0.00
5231-00-000	Gain/Loss from Disposition of Non-Expend Equip.	1,398.79	0.00	-1,398.79
5999-00-000	TOTAL NON-OPERATING ITEMS	1,171,766.47	1,170,367.68	-1,398.79
8000-00-000	TOTAL EXPENSES	10,681,545.80	10,842,686.68	161,140.88
9000-00-000	NET INCOME	-173,798.28	-323,979.68	150,181.40

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3000-00-000	INCOME			
3100-00-000	TENANT INCOME			
3101-00-000	Rental Income			
3111-00-000	Tenant Rent	399,502.28	428,596.00	-29,093.72
3112-06-000	PBV HAP Subsidy	223,573.00	238,140.00	-14,567.00
3119-00-000	Total Rental Income	623,075.28	666,736.00	-43,660.72
3120-00-000	Other Tenant Income			
3120-01-000	Laundry and Vending	3,740.19	3,750.00	-9.81
3120-02-000	Cleaning Fee	639.00	0.00	639.00
3120-03-000	Damages	1,599.75	1,500.00	99.75
3120-04-000	Late Charges	254.50	300.00	-45.50
3120-06-000	NSF Charges	25.00	25.00	0.00
3120-08-000	Workorders/Maint Charges	2,907.23	1,670.00	1,237.23
3120-09-000	Misc.Tenant Income	54.00	55.00	-1.00
3129-00-000	Total Other Tenant Income	9,219.67	7,300.00	1,919.67
3199-00-000	TOTAL TENANT INCOME	632,294.95	674,036.00	-41,741.05
3400-00-000	GRANT INCOME			
3410-50-100	VA Homelessness Solutions Program	118,933.09	59,391.00	59,542.09
3410-51-100	CHERP-CDBG-NCS Grant	304,808.42	318,285.00	-13,476.58
3410-52-100	CHERP-ESO Grant	33,307.25	47,279.00	-13,971.75
3410-53-100	CHERP-HMIS Grant	2,066.88	0.00	2,066.88
3410-60-200	Homelessness Assistance Grant (HMIS/SNAP)	73,352.76	84,072.00	-10,719.24
3410-61-200	COC Planning Grant	27,976.68	21,161.00	6,815.68
3499-00-000	TOTAL GRANT INCOME	560,445.08	530,188.00	30,257.08
3600-00-000	OTHER INCOME			
3610-00-000	Investment Income - Unrestricted	423.08	0.00	423.08
3620-00-000	Management Fee Income	10,422.75	11,000.00	-577.25
3621-00-000	Bond Application Fees	60,000.00	15,000.00	45,000.00
3650-00-000	Miscellaneous Other Income	43,501.09	180,000.00	-136,498.91
3699-00-000	TOTAL OTHER INCOME	114,346.92	206,000.00	-91,653.08
3999-00-000	TOTAL INCOME	1,307,086.95	1,410,224.00	-103,137.05
4000-00-000	EXPENSES			
4100-00-000	ADMINISTRATIVE EXPENSES			
4100-99-000	Administrative Salaries			
4110-00-000	Administrative Salaries	232,614.94	296,882.00	64,267.06
4110-04-000	Employee Benefit Contribution-Admin	69,624.11	89,065.00	19,440.89
4110-50-100	Salary-VA Homelessness Solutions Program(VHSP)	51,486.66	42,391.00	-9,095.66
4110-50-101	Adm Benefits-VA Homelessness Solutions Program(	15,273.90	15,000.00	-273.90

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4110-53-100	Salary-CHERP HMIS	9,140.00	0.00	-9,140.00
4110-54-100	Adm Benefits-CHERP-HMIS	699.21	0.00	-699.21
4110-60-200	Salary-Homelessness Assistance Grant(HMIS)	49,005.47	75,000.00	25,994.53
4110-60-201	Adm Benefits-Homelessness Assistance Grant(HMIS	12,392.72	4,000.00	-8,392.72
4110-61-200	Salary-COC Planning Grant	25,647.48	15,161.00	-10,486.48
4110-61-201	Adm Benefits-COC Planning	2,329.20	6,000.00	3,670.80
4110-99-000	Total Administrative Salaries	468,213.69	543,499.00	75,285.31
4130-00-000	Legal Expense			
4130-01-000	Unlawful Detainers	128.00	200.00	72.00
4130-04-000	General Legal Expense	22,988.67	13,800.00	-9,188.67
4131-00-000	Total Legal Expense	23,116.67	14,000.00	-9,116.67
4140-00-000	Staff Training	7,813.66	6,000.00	-1,813.66
4150-00-000	Travel	23,496.59	6,000.00	-17,496.59
4171-00-000	Auditing Fees	6,250.00	6,250.00	0.00
4182-00-000	Consultants	17,150.80	0.00	-17,150.80
4189-00-000	Total Other Admin Expenses	46,897.39	12,250.00	-34,647.39
4190-00-000	Miscellaneous Admin Expenses			
4190-01-000	Membership and Fees	1,672.97	1,680.00	7.03
4190-02-000	Publications	1,456.64	1,530.00	73.36
4190-03-000	Advertising	707.40	720.00	12.60
4190-04-000	Office Supplies	1,505.66	1,735.00	229.34
4190-06-000	Compliance	0.00	1,500.00	1,500.00
4190-07-000	Telephone & Internet	8,374.13	9,710.00	1,335.87
4190-08-000	Postage	1,764.72	2,325.00	560.28
4190-10-000	Copiers	1,854.30	2,325.00	470.70
4190-12-000	Software	21,983.20	9,835.00	-12,148.20
4190-13-000	IT/Website Maintenance	4,812.38	4,860.00	47.62
4190-14-000	Community Donations	10,776.05	10,780.00	3.95
4190-18-000	Small Office Equipment	1,470.29	4,100.00	2,629.71
4190-22-000	Other Misc Admin Expenses	-26,425.21	2,500.00	28,925.21
4190-50-100	VA Homelessness Solutions Program(VHSP)	5,904.98	2,000.00	-3,904.98
4190-51-100	CHERP-CDBG-NCS Grant	293,733.12	318,285.00	24,551.88
4190-52-100	CHERP-ESO Grant	47,279.00	47,279.00	0.00
4190-60-200	Homelessness Assistance Grant (HMIS/SNAP)	24,706.25	5,072.00	-19,634.25
4191-00-000	Total Miscellaneous Admin Expenses	401,575.88	426,236.00	24,660.12
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	947,617.29	1,001,985.00	54,367.71
4200-00-000	TENANT SERVICES			
4220-01-000	Other Tenant Svcs.	0.00	1,000.00	1,000.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	1,000.00	1,000.00
4300-00-000	UTILITY EXPENSES			
4310-00-000	Water	8,485.72	10,800.00	2,314.28
4320-00-000	Electricity	66,977.56	65,500.00	-1,477.56

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4330-00-000	Gas	801.22	1,500.00	698.78
4390-00-000	Sewer & Trash	18,926.11	24,000.00	5,073.89
4399-00-000	TOTAL UTILITY EXPENSES	95,190.61	101,800.00	6,609.39
4400-00-000	MAINTENANCE AND OPERATIONAL EXPENSES			
4400-99-000	General Maint Expense			
4410-00-000	Maintenance Salaries	117,442.13	106,743.00	-10,699.13
4410-05-000	Employee Benefit Contribution-Maint.	30,892.33	32,023.00	1,130.67
4419-00-000	Total General Maint Expense	148,334.46	138,766.00	-9,568.46
4420-00-000	Materials			
4420-01-000	Supplies-Grounds	603.03	670.00	66.97
4420-02-000	Supplies-Appliance	486.25	575.00	88.75
4420-03-000	Supplies-Unit Turnover	4,305.77	4,445.00	139.23
4420-04-000	Supplies-Electrical	1,049.21	1,610.00	560.79
4420-05-000	Supplies-Fuel & Parts	1,801.63	1,850.00	48.37
4420-06-000	Supplies-Janitorial/Cleaning	1,609.55	1,650.00	40.45
4420-07-000	Supplies-Maint/Repairs	8,129.19	10,650.00	2,520.81
4420-08-000	Supplies-Plumbing	2,410.25	2,500.00	89.75
4420-09-000	Tools and Equipment	1,670.80	700.00	-970.80
4420-10-000	Maintenance Paper/Supplies	322.39	350.00	27.61
4429-00-000	Total Materials	22,388.07	25,000.00	2,611.93
4430-00-000	Contract Costs			
4430-01-000	Contract-Routine Maintenance	606.13	0.00	-606.13
4430-03-000	Contract-Trash Collection	4,017.43	3,100.00	-917.43
4430-04-000	Contract-Snow Removal	0.00	500.00	500.00
4430-05-000	Contract-Unit Turnover	24,088.41	13,090.00	-10,998.41
4430-06-000	Contract-Electrical	2,305.82	2,000.00	-305.82
4430-07-000	Contract-Pest Control	12,078.99	4,900.00	-7,178.99
4430-08-000	Contract-Floor Covering	6,094.65	1,000.00	-5,094.65
4430-09-000	Contract-Grounds	537.50	600.00	62.50
4430-10-000	Contract-Janitorial/Cleaning	3,139.70	3,170.00	30.30
4430-11-000	Contract-Plumbing	3,514.98	3,590.00	75.02
4430-12-000	Contract-Inspections	6,645.00	6,650.00	5.00
4430-13-000	Contract-HVAC	9,541.15	9,595.00	53.85
4430-15-000	Contract-Video Surveillance	263.75	300.00	36.25
4430-17-000	Contract-Elevator Maintenance	10,151.80	10,200.00	48.20
4430-18-000	Contract-Alarm Monitoring	831.42	900.00	68.58
4430-19-000	Contract-Sprinkler Monitoring	1,780.00	1,500.00	-280.00
4430-23-000	Contract-Consultants	49,486.86	0.00	-49,486.86
4430-99-000	Contract Costs-Other	5,038.94	4,905.00	-133.94
4439-00-000	Total Contract Costs	140,122.53	66,000.00	-74,122.53
4499-00-000	TOTAL MAINTENANCE AND OPERATIONAL EXPENSES	310,845.06	229,766.00	-81,079.06
4500-00-000	GENERAL EXPENSES			

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4510-00-000	Insurance-Other	3,541.80	4,160.00	618.20
4510-10-000	Property Insurance	4,210.10	4,212.00	1.90
4510-20-000	Liability Insurance	2,439.53	2,460.00	20.47
4510-30-000	Workmen's Compensation	8,556.37	7,168.00	-1,388.37
4521-00-000	Misc. Taxes/Licenses/Insurance	3,752.42	0.00	-3,752.42
4570-00-000	Bad Debt-Tenant Rents	6,997.65	5,000.00	-1,997.65
4599-00-000	TOTAL GENERAL EXPENSES	29,497.87	23,000.00	-6,497.87
4800-00-000	FINANCING EXPENSE			
4851-00-000	Interest Expense-Loan 1	46,965.68	16,000.00	-30,965.68
4899-00-000	TOTAL FINANCING EXPENSES	46,965.68	16,000.00	-30,965.68
5000-00-000	NON-OPERATING ITEMS			
5100-01-000	Depreciation Expense	200,319.33	200,319.33	0.00
5999-00-000	TOTAL NON-OPERATING ITEMS	200,319.33	200,319.33	0.00
8000-00-000	TOTAL EXPENSES	1,630,435.84	1,573,870.33	-56,565.51
9000-00-000	NET INCOME	-323,348.89	-163,646.33	-159,702.56

HOUSING CHOICE VOUCHER PROGRAM-MTW,MS5,FSS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3000-00-000	INCOME			
3100-00-000	TENANT INCOME			
3120-00-000	Other Tenant Income			
3121-01-000	Tenant Payment Agreement (TPA) Fraud	14,560.86	0.00	14,560.86
3129-00-000	Total Other Tenant Income	14,560.86	0.00	14,560.86
3199-00-000	TOTAL TENANT INCOME	14,560.86	0.00	14,560.86
3400-00-000	GRANT INCOME			
3410-01-000	Section 8 HAP Earned	5,843,218.00	5,897,254.00	-54,036.00
3410-02-000	Section 8 Admin. Fee Income	662,925.00	568,644.00	94,281.00
3410-03-000	Section 8 FSS Grant Income	50,138.87	63,000.00	-12,861.13
3499-00-000	TOTAL GRANT INCOME	6,556,281.87	6,528,898.00	27,383.87
3600-00-000	OTHER INCOME			
3640-00-000	Fraud Recovery-HAP	4,567.41	7,000.00	-2,432.59
3640-01-000	Fraud Recovery-ADM	4,567.40	7,000.00	-2,432.60
3651-00-000	Misc Income-FSS Forfeitures	1,167.53	2,000.00	-832.47
3699-00-000	TOTAL OTHER INCOME	10,302.34	16,000.00	-5,697.66
3999-00-000	TOTAL INCOME	6,581,145.07	6,544,898.00	36,247.07
4000-00-000	EXPENSES			
4100-00-000	ADMINISTRATIVE EXPENSES			
4100-99-000	Administrative Salaries			
4110-00-000	Administrative Salaries	323,283.67	347,147.00	23,863.33
4110-04-000	Employee Benefit Contribution-Admin	83,492.91	114,675.00	31,182.09
4110-20-400	Administrative Salaries-FSS	45,244.09	48,000.00	2,755.91
4110-21-400	Employee Benefits Contribution-FSS	12,319.36	15,000.00	2,680.64
4110-99-000	Total Administrative Salaries	464,340.03	524,822.00	60,481.97
4130-00-000	Legal Expense			
4130-02-000	Criminal Background Checks	2,514.15	0.00	-2,514.15
4130-04-000	General Legal Expense	5,324.30	2,500.00	-2,824.30
4131-00-000	Total Legal Expense	7,838.45	2,500.00	-5,338.45
4140-00-000	Staff Training	11,086.28	5,000.00	-6,086.28
4150-00-000	Travel	2,764.79	5,000.00	2,235.21
4171-00-000	Auditing Fees	9,040.00	9,040.00	0.00
4172-00-000	Port Out Admin Fee Paid	1,292.74	2,000.00	707.26
4189-00-000	Total Other Admin Expenses	13,097.53	16,040.00	2,942.47
4190-00-000	Miscellaneous Admin Expenses			
4190-01-000	Membership and Fees	1,223.39	1,475.00	251.61
4190-02-000	Publications	402.08	403.00	0.92
4190-03-000	Advertising	4,392.42	4,400.00	7.58

HOUSING CHOICE VOUCHER PROGRAM-MTW,MS5,FSS
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4190-04-000	Office Supplies	2,539.36	2,540.00	0.64
4190-05-000	Fuel-Administrative	1,585.10	1,586.00	0.90
4190-06-000	Compliance	16,138.98	16,140.00	1.02
4190-07-000	Telephone & Internet	5,093.70	5,100.00	6.30
4190-08-000	Postage	1,550.55	1,560.00	9.45
4190-09-000	Rent and Utility Adjustments	1,486.00	1,486.00	0.00
4190-10-000	Copiers	1,295.61	1,300.00	4.39
4190-12-000	Software	17,652.21	17,460.00	-192.21
4190-13-000	IT/Website Maintenance	6,174.17	6,175.00	0.83
4190-17-000	Landlord Incentives	13,750.00	13,000.00	-750.00
4190-18-000	Small Office Equipment	2,373.10	2,375.00	1.90
4190-22-000	Other Misc Admin Expenses	35,179.03	0.00	-35,179.03
4191-00-000	Total Miscellaneous Admin Expenses	110,835.70	75,000.00	-35,835.70
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	607,197.99	623,362.00	16,164.01
4300-00-000	UTILITY EXPENSES			
4320-00-000	Electricity	3,081.47	3,700.00	618.53
4330-00-000	Gas	2,233.06	2,300.00	66.94
4399-00-000	TOTAL UTILITY EXPENSES	5,314.53	6,000.00	685.47
4500-00-000	GENERAL EXPENSES			
4510-00-000	Insurance-Other	1,744.43	1,745.00	0.57
4510-10-000	Property Insurance	215.19	216.00	0.81
4510-20-000	Liability Insurance	64.71	65.00	0.29
4510-30-000	Workmen's Compensation	7,461.96	6,504.00	-957.96
4599-00-000	TOTAL GENERAL EXPENSES	9,486.29	8,530.00	-956.29
4700-00-000	HOUSING ASSISTANCE PAYMENTS			
4715-00-000	Housing Assistance Payments	5,556,499.58	5,906,254.00	349,754.42
4715-01-000	Tenant Utility Payments-Voucher	142,599.00	0.00	-142,599.00
4715-02-000	Port Out HAP Payments	51,493.00	0.00	-51,493.00
4715-06-000	FSS Escrow Payments	43,551.00	0.00	-43,551.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	5,794,142.58	5,906,254.00	112,111.42
5000-00-000	NON-OPERATING ITEMS			
5231-00-000	Gain/Loss from Disposition of Non-Expend Equip.	-1,550.00	0.00	1,550.00
5999-00-000	TOTAL NON-OPERATING ITEMS	-1,550.00	0.00	1,550.00
8000-00-000	TOTAL EXPENSES	6,414,591.39	6,544,146.00	129,554.61
9000-00-000	NET INCOME	166,553.68	752.00	165,801.68

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JR POLLY LINEWEAVER APARTMENTS (incl. SC Grant)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3000-00-000	INCOME			
3100-00-000	TENANT INCOME			
3101-00-000	Rental Income			
3111-00-000	Tenant Rent	190,032.65	184,248.00	5,784.65
3112-00-000	50059 HAP Subsidy	244,588.00	276,372.00	-31,784.00
3119-00-000	Total Rental Income	434,620.65	460,620.00	-25,999.35
3120-00-000	Other Tenant Income			
3120-01-000	Laundry and Vending	3,740.27	3,800.00	-59.73
3120-03-000	Damages	4,978.00	5,000.00	-22.00
3120-04-000	Late Charges	216.00	216.00	0.00
3120-05-000	Legal Fees - Tenant	705.53	706.00	-0.47
3120-08-000	Workorders/Maint Charges	9,698.28	6,078.00	3,620.28
3129-00-000	Total Other Tenant Income	19,338.08	15,800.00	3,538.08
3199-00-000	TOTAL TENANT INCOME	453,958.73	476,420.00	-22,461.27
3400-00-000	GRANT INCOME			
3410-20-300	Service Coordinator Grant (SC)	66,939.15	67,105.00	-165.85
3499-00-000	TOTAL GRANT INCOME	66,939.15	67,105.00	-165.85
3600-00-000	OTHER INCOME			
3650-00-000	Miscellaneous Other Income	61,748.47	0.00	61,748.47
3699-00-000	TOTAL OTHER INCOME	61,748.47	0.00	61,748.47
3999-00-000	TOTAL INCOME	582,646.35	543,525.00	39,121.35
4000-00-000	EXPENSES			
4100-00-000	ADMINISTRATIVE EXPENSES			
4100-99-000	Administrative Salaries			
4110-00-000	Administrative Salaries	35,474.48	50,955.00	15,480.52
4110-04-000	Employee Benefit Contribution-Admin	13,877.66	17,800.00	3,922.34
4110-99-000	Total Administrative Salaries	49,352.14	68,755.00	19,402.86
4130-00-000	Legal Expense			
4130-01-000	Unlawful Detainers	882.00	0.00	-882.00
4130-02-000	Criminal Background Checks	180.05	0.00	-180.05
4130-04-000	General Legal Expense	6,813.68	0.00	-6,813.68
4131-00-000	Total Legal Expense	7,875.73	0.00	-7,875.73
4171-00-000	Auditing Fees	1,750.00	1,200.00	-550.00
4189-00-000	Total Other Admin Expenses	1,750.00	1,200.00	-550.00
4190-00-000	Miscellaneous Admin Expenses			
4190-01-000	Membership and Fees	262.15	263.00	0.85
4190-02-000	Publications	86.16	87.00	0.84
4190-03-000	Advertising	9.48	10.00	0.52

JR POLLY LINEWEAVER APARTMENTS (incl. SC Grant)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4190-04-000	Office Supplies	191.50	192.00	0.50
4190-07-000	Telephone & Internet	3,318.88	3,320.00	1.12
4190-08-000	Postage	355.15	356.00	0.85
4190-10-000	Copiers	485.63	486.00	0.37
4190-12-000	Software	3,425.36	1,599.00	-1,826.36
4190-13-000	IT/Website Maintenance	1,186.58	1,187.00	0.42
4190-18-000	Small Office Equipment	1,226.49	0.00	-1,226.49
4190-22-000	Other Misc Admin Expenses	-16,361.62	0.00	16,361.62
4191-00-000	Total Miscellaneous Admin Expenses	-5,814.24	7,500.00	13,314.24
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	53,163.63	77,455.00	24,291.37
4200-00-000	TENANT SERVICES			
4210-20-300	Tenant Services-Salaries	47,475.38	48,678.00	1,202.62
4211-20-300	Tenant Services-Benefits	11,415.13	10,000.00	-1,415.13
4220-01-000	Other Tenant Svcs.	0.00	1,000.00	1,000.00
4240-20-300	Tenant Services-Other Direct Costs	5,194.58	4,567.00	-627.58
4241-20-300	Tenant Services-Training	1,299.00	2,680.00	1,381.00
4242-20-300	Tenant Services-Supplies & Materials	553.48	500.00	-53.48
4243-20-300	Tenant Services-Travel	1,001.58	680.00	-321.58
4299-00-000	TOTAL TENANT SERVICES EXPENSES	66,939.15	68,105.00	1,165.85
4300-00-000	UTILITY EXPENSES			
4310-00-000	Water	8,003.66	8,000.00	-3.66
4320-00-000	Electricity	72,206.33	65,000.00	-7,206.33
4390-00-000	Sewer & Trash	19,441.34	25,000.00	5,558.66
4399-00-000	TOTAL UTILITY EXPENSES	99,651.33	98,000.00	-1,651.33
4400-00-000	MAINTENANCE AND OPERATIONAL EXPENSES			
4400-99-000	General Maint Expense			
4410-00-000	Maintenance Salaries	40,740.00	40,740.00	0.00
4410-05-000	Employee Benefit Contribution-Maint.	7,601.09	10,020.00	2,418.91
4419-00-000	Total General Maint Expense	48,341.09	50,760.00	2,418.91
4420-00-000	Materials			
4420-01-000	Supplies-Grounds	44.95	50.00	5.05
4420-02-000	Supplies-Appliance	363.68	364.00	0.32
4420-03-000	Supplies-Unit Turnover	4,484.21	4,485.00	0.79
4420-04-000	Supplies-Electrical	834.95	835.00	0.05
4420-05-000	Supplies-Fuel & Parts	1,554.65	1,560.00	5.35
4420-06-000	Supplies-Janitorial/Cleaning	652.70	653.00	0.30
4420-07-000	Supplies-Maint/Repairs	6,603.48	2,963.00	-3,640.48
4420-08-000	Supplies-Plumbing	4,137.91	500.00	-3,637.91
4420-09-000	Tools and Equipment	1,264.22	500.00	-764.22
4420-10-000	Maintenance Paper/Supplies	89.99	90.00	0.01
4429-00-000	Total Materials	20,030.74	12,000.00	-8,030.74

JR POLLY LINEWEAVER APARTMENTS (incl. SC Grant)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4430-00-000	Contract Costs			
4430-01-000	Contract-Routine Maintenance	1,068.42	1,070.00	1.58
4430-03-000	Contract-Trash Collection	3,023.63	3,024.00	0.37
4430-04-000	Contract-Snow Removal	1,750.00	1,750.00	0.00
4430-05-000	Contract-Unit Turnover	34,511.22	6,355.00	-28,156.22
4430-06-000	Contract-Electrical	1,985.82	1,986.00	0.18
4430-07-000	Contract-Pest Control	19,829.82	4,500.00	-15,329.82
4430-08-000	Contract-Floor Covering	3,175.88	3,176.00	0.12
4430-09-000	Contract-Grounds	537.50	538.00	0.50
4430-10-000	Contract-Janitorial/Cleaning	1,115.51	1,116.00	0.49
4430-11-000	Contract-Plumbing	2,049.98	2,050.00	0.02
4430-13-000	Contract-HVAC	6,825.00	3,500.00	-3,325.00
4430-15-000	Contract-Video Surveillance	263.75	265.00	1.25
4430-17-000	Contract-Elevator Maintenance	15,546.04	10,000.00	-5,546.04
4430-18-000	Contract-Alarm Monitoring	265.00	265.00	0.00
4430-19-000	Contract-Sprinkler Monitoring	1,405.00	1,405.00	0.00
4430-99-000	Contract Costs-Other	292.20	0.00	-292.20
4439-00-000	Total Contract Costs	93,644.77	41,000.00	-52,644.77
4499-00-000	TOTAL MAINTENANCE AND OPERATIONAL EXPENSES	162,016.60	103,760.00	-58,256.60
4500-00-000	GENERAL EXPENSES			
4510-00-000	Insurance-Other	2,570.52	2,575.00	4.48
4510-10-000	Property Insurance	3,958.90	3,960.00	1.10
4510-20-000	Liability Insurance	2,225.74	680.00	-1,545.74
4510-30-000	Workmen's Compensation	1,284.41	1,285.00	0.59
4570-00-000	Bad Debt-Tenant Rents	12,315.31	0.00	-12,315.31
4599-00-000	TOTAL GENERAL EXPENSES	22,354.88	8,500.00	-13,854.88
4800-00-000	FINANCING EXPENSE			
4851-00-000	Interest Expense-Loan 1	32,270.00	36,575.00	4,305.00
4899-00-000	TOTAL FINANCING EXPENSES	32,270.00	36,575.00	4,305.00
5000-00-000	NON-OPERATING ITEMS			
5100-01-000	Depreciation Expense	99,008.45	99,008.45	0.00
5231-00-000	Gain/Loss from Disposition of Non-Expend Equip.	2,948.79	0.00	-2,948.79
5999-00-000	TOTAL NON-OPERATING ITEMS	101,957.24	99,008.45	-2,948.79
8000-00-000	TOTAL EXPENSES	538,352.83	491,403.45	-46,949.38
9000-00-000	NET INCOME	44,293.52	52,121.55	-7,828.03

FRANKLIN HEIGHTS LLC (incl. CDBG)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3000-00-000	INCOME			
3100-00-000	TENANT INCOME			
3101-00-000	Rental Income			
3111-00-000	Tenant Rent	454,988.51	480,000.00	-25,011.49
3112-06-000	PBV HAP Subsidy	1,149,442.00	1,131,047.00	18,395.00
3119-00-000	Total Rental Income	1,604,430.51	1,611,047.00	-6,616.49
3120-00-000	Other Tenant Income			
3120-03-000	Damages	6,262.00	1,096.00	5,166.00
3120-05-000	Legal Fees - Tenant	829.00	829.00	0.00
3120-06-000	NSF Charges	75.00	75.00	0.00
3120-07-000	Tenant Owed Utilities	20,467.61	10,000.00	10,467.61
3120-08-000	Workorders/Maint Charges	17,057.74	10,000.00	7,057.74
3120-09-000	Misc.Tenant Income	7,420.00	0.00	7,420.00
3129-00-000	Total Other Tenant Income	52,111.35	22,000.00	30,111.35
3199-00-000	TOTAL TENANT INCOME	1,656,541.86	1,633,047.00	23,494.86
3400-00-000	GRANT INCOME			
3415-00-000	Other Government Grants	140,000.00	165,000.00	-25,000.00
3499-00-000	TOTAL GRANT INCOME	140,000.00	165,000.00	-25,000.00
3600-00-000	OTHER INCOME			
3610-00-000	Investment Income - Unrestricted	490.25	500.00	-9.75
3699-00-000	TOTAL OTHER INCOME	490.25	500.00	-9.75
3999-00-000	TOTAL INCOME	1,797,032.11	1,798,547.00	-1,514.89
4000-00-000	EXPENSES			
4100-00-000	ADMINISTRATIVE EXPENSES			
4100-99-000	Administrative Salaries			
4110-00-000	Administrative Salaries	228,216.79	266,851.00	38,634.21
4110-04-000	Employee Benefit Contribution-Admin	69,904.33	80,055.00	10,150.67
4110-99-000	Total Administrative Salaries	298,121.12	346,906.00	48,784.88
4130-00-000	Legal Expense			
4130-01-000	Unlawful Detainers	893.00	0.00	-893.00
4130-04-000	General Legal Expense	8,619.70	1,000.00	-7,619.70
4131-00-000	Total Legal Expense	9,512.70	1,000.00	-8,512.70
4140-00-000	Staff Training	3,860.88	1,000.00	-2,860.88
4150-00-000	Travel	3,895.03	1,500.00	-2,395.03
4171-00-000	Auditing Fees	2,200.00	2,200.00	0.00
4189-00-000	Total Other Admin Expenses	6,095.03	3,700.00	-2,395.03
4190-00-000	Miscellaneous Admin Expenses			
4190-01-000	Membership and Fees	1,506.32	1,600.00	93.68

FRANKLIN HEIGHTS LLC (incl. CDBG)
Statement of Revenues, Expenditures, and Changes in Net Position
December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4190-02-000	Publications	496.46	500.00	3.54
4190-03-000	Advertising	1,781.16	2,500.00	718.84
4190-04-000	Office Supplies	1,674.10	11,000.00	9,325.90
4190-06-000	Compliance	5,013.00	5,100.00	87.00
4190-07-000	Telephone & Internet	2,322.96	10,000.00	7,677.04
4190-08-000	Postage	3,403.13	3,500.00	96.87
4190-10-000	Copiers	1,259.46	5,000.00	3,740.54
4190-12-000	Software	17,010.73	21,300.00	4,289.27
4190-13-000	IT/Website Maintenance	3,068.08	6,000.00	2,931.92
4190-18-000	Small Office Equipment	2,529.73	3,500.00	970.27
4190-22-000	Other Misc Admin Expenses	2,081.20	25,000.00	22,918.80
4191-00-000	Total Miscellaneous Admin Expenses	42,146.33	95,000.00	52,853.67
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	359,736.06	447,606.00	87,869.94
4200-00-000	TENANT SERVICES			
4220-01-000	Other Tenant Svcs.	1,722.63	1,000.00	-722.63
4299-00-000	TOTAL TENANT SERVICES EXPENSES	1,722.63	1,000.00	-722.63
4300-00-000	UTILITY EXPENSES			
4310-00-000	Water	24,857.28	10,000.00	-14,857.28
4320-00-000	Electricity	8,565.98	20,000.00	11,434.02
4330-00-000	Gas	215.12	4,000.00	3,784.88
4390-00-000	Sewer & Trash	25,066.09	15,000.00	-10,066.09
4399-00-000	TOTAL UTILITY EXPENSES	58,704.47	49,000.00	-9,704.47
4400-00-000	MAINTENANCE AND OPERATIONAL EXPENSES			
4400-99-000	General Maint Expense			
4410-00-000	Maintenance Salaries	137,473.84	157,505.00	20,031.16
4410-05-000	Employee Benefit Contribution-Maint.	25,053.37	47,252.00	22,198.63
4419-00-000	Total General Maint Expense	162,527.21	204,757.00	42,229.79
4420-00-000	Materials			
4420-01-000	Supplies-Grounds	936.59	950.00	13.41
4420-02-000	Supplies-Appliance	2,863.84	2,865.00	1.16
4420-03-000	Supplies-Unit Turnover	11,200.56	11,201.00	0.44
4420-04-000	Supplies-Electrical	6,091.52	6,100.00	8.48
4420-05-000	Supplies-Fuel & Parts	3,926.57	3,930.00	3.43
4420-06-000	Supplies-Janitorial/Cleaning	2,053.84	2,054.00	0.16
4420-07-000	Supplies-Maint/Repairs	6,335.07	6,240.00	-95.07
4420-08-000	Supplies-Plumbing	4,395.85	4,400.00	4.15
4420-09-000	Tools and Equipment	1,755.90	1,760.00	4.10
4420-10-000	Maintenance Paper/Supplies	479.13	500.00	20.87
4429-00-000	Total Materials	40,038.87	40,000.00	-38.87
4430-00-000	Contract Costs			
4430-01-000	Contract-Routine Maintenance	69.75	70.00	0.25

FRANKLIN HEIGHTS LLC (incl. CDBG)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4430-03-000	Contract-Trash Collection	3,124.74	3,125.00	0.26
4430-04-000	Contract-Snow Removal	1,260.00	1,260.00	0.00
4430-05-000	Contract-Unit Turnover	28,544.57	28,550.00	5.43
4430-06-000	Contract-Electrical	610.00	610.00	0.00
4430-07-000	Contract-Pest Control	3,122.64	3,123.00	0.36
4430-08-000	Contract-Floor Covering	17,322.97	1,000.00	-16,322.97
4430-09-000	Contract-Grounds	9,800.00	1,076.00	-8,724.00
4430-10-000	Contract-Janitorial/Cleaning	1,401.25	1,402.00	0.75
4430-11-000	Contract-Plumbing	2,341.93	2,342.00	0.07
4430-12-000	Contract-Inspections	16,935.00	10,000.00	-6,935.00
4430-13-000	Contract-HVAC	35,607.23	5,000.00	-30,607.23
4430-14-000	Contract-Vehicle Maintenance	1,201.99	1,202.00	0.01
4430-15-000	Contract-Video Surveillance	91,000.00	91,000.00	0.00
4430-18-000	Contract-Alarm Monitoring	239.40	240.00	0.60
4439-00-000	Total Contract Costs	212,581.47	150,000.00	-62,581.47
4499-00-000	TOTAL MAINTENANCE AND OPERATIONAL EXPENSES	415,147.55	394,757.00	-20,390.55
4500-00-000	GENERAL EXPENSES			
4510-00-000	Insurance-Other	1,653.32	1,660.00	6.68
4510-10-000	Property Insurance	13,614.35	14,340.00	725.65
4510-20-000	Liability Insurance	5,900.76	7,000.00	1,099.24
4510-30-000	Workmen's Compensation	6,998.04	7,000.00	1.96
4521-00-000	Misc. Taxes/Licenses/Insurance	27,138.16	26,000.00	-1,138.16
4570-00-000	Bad Debt-Tenant Rents	20,128.72	15,000.00	-5,128.72
4599-00-000	TOTAL GENERAL EXPENSES	75,433.35	71,000.00	-4,433.35
4800-00-000	FINANCING EXPENSE			
4851-00-000	Interest Expense-Loan 1	-19,649.43	71,650.00	91,299.43
4852-00-000	Interest Expense-Loan 2	140,000.00	140,000.00	0.00
4899-00-000	TOTAL FINANCING EXPENSES	120,350.57	211,650.00	91,299.43
5000-00-000	NON-OPERATING ITEMS			
5100-01-000	Depreciation Expense	763,575.44	763,575.44	0.00
5999-00-000	TOTAL NON-OPERATING ITEMS	763,575.44	763,575.44	0.00
8000-00-000	TOTAL EXPENSES	1,794,670.07	1,938,588.44	143,918.37
9000-00-000	NET INCOME	2,362.04	-140,041.44	142,403.48

COMPONENT UNITS-DISCREETLY PRESENTED (CVO,CVM,LAC,SHC)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
3000-00-000	INCOME			
3100-00-000	TENANT INCOME			
3101-00-000	Rental Income			
3111-00-000	Tenant Rent	104,922.75	108,256.50	-3,333.75
3112-06-000	PBV HAP Subsidy	111,453.00	108,256.50	3,196.50
3119-00-000	Total Rental Income	216,375.75	216,513.00	-137.25
3120-00-000	Other Tenant Income			
3120-01-000	Laundry and Vending	1,723.57	2,000.00	-276.43
3120-03-000	Damages	541.00	1,434.00	-893.00
3120-04-000	Late Charges	14.00	15.00	-1.00
3120-08-000	Workorders/Maint Charges	5.00	500.00	-495.00
3120-09-000	Misc.Tenant Income	201.00	201.00	0.00
3129-00-000	Total Other Tenant Income	2,484.57	4,150.00	-1,665.43
3199-00-000	TOTAL TENANT INCOME	218,860.32	220,663.00	-1,802.68
3400-00-000	GRANT INCOME			
3415-00-000	Other Government Grants	23,174.00	0.00	23,174.00
3499-00-000	TOTAL GRANT INCOME	23,174.00	0.00	23,174.00
3600-00-000	OTHER INCOME			
3611-00-000	Investment Income - Restricted	782.22	800.00	-17.78
3650-00-000	Miscellaneous Other Income	2,931.77	50.00	2,881.77
3699-00-000	TOTAL OTHER INCOME	3,713.99	850.00	2,863.99
3999-00-000	TOTAL INCOME	245,748.31	221,513.00	24,235.31
4000-00-000	EXPENSES			
4100-00-000	ADMINISTRATIVE EXPENSES			
4100-99-000	Administrative Salaries			
4110-00-000	Administrative Salaries	23,009.68	27,460.00	4,450.32
4110-04-000	Employee Benefit Contribution-Admin	7,086.69	7,100.00	13.31
4110-99-000	Total Administrative Salaries	30,096.37	34,560.00	4,463.63
4140-00-000	Staff Training	500.00	500.00	0.00
4150-00-000	Travel	462.50	500.00	37.50
4173-00-000	Management Fee	10,422.75	10,000.00	-422.75
4189-00-000	Total Other Admin Expenses	10,885.25	10,500.00	-385.25
4190-00-000	Miscellaneous Admin Expenses			
4190-01-000	Membership and Fees	263.25	75.00	-188.25
4190-02-000	Publications	43.08	50.00	6.92
4190-03-000	Advertising	4.74	50.00	45.26
4190-04-000	Office Supplies	94.92	100.00	5.08
4190-06-000	Compliance	750.00	0.00	-750.00

COMPONENT UNITS-DISCREETLY PRESENTED (CVO,CVM,LAC,SHC)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4190-07-000	Telephone & Internet	3,336.54	3,400.00	63.46
4190-08-000	Postage	220.27	300.00	79.73
4190-10-000	Copiers	1,109.01	1,000.00	-109.01
4190-12-000	Software	2,080.66	1,100.00	-980.66
4190-13-000	IT/Website Maintenance	1,396.49	1,425.00	28.51
4190-18-000	Small Office Equipment	9,575.00	0.00	-9,575.00
4190-21-000	HCC Fees	6,763.98	6,800.00	36.02
4190-22-000	Other Misc Admin Expenses	-367.88	700.00	1,067.88
4191-00-000	Total Miscellaneous Admin Expenses	25,270.06	15,000.00	-10,270.06
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	66,751.68	60,560.00	-6,191.68
4200-00-000	TENANT SERVICES			
4210-00-000	Tenant Services Salaries	16,226.16	17,025.00	798.84
4210-01-000	Employee Benefit Contributions-Tenant Svcs.	1,241.32	1,225.00	-16.32
4220-01-000	Other Tenant Svcs.	626.96	1,500.00	873.04
4299-00-000	TOTAL TENANT SERVICES EXPENSES	18,094.44	19,750.00	1,655.56
4300-00-000	UTILITY EXPENSES			
4310-00-000	Water	4,069.56	4,300.00	230.44
4320-00-000	Electricity	17,926.03	20,000.00	2,073.97
4330-00-000	Gas	2,011.99	2,100.00	88.01
4390-00-000	Sewer & Trash	9,407.10	11,650.00	2,242.90
4399-00-000	TOTAL UTILITY EXPENSES	33,414.68	38,050.00	4,635.32
4400-00-000	MAINTENANCE AND OPERATIONAL EXPENSES			
4400-99-000	General Maint Expense			
4410-00-000	Maintenance Salaries	12,942.62	15,450.00	2,507.38
4410-05-000	Employee Benefit Contribution-Maint.	1,604.94	3,500.00	1,895.06
4419-00-000	Total General Maint Expense	14,547.56	18,950.00	4,402.44
4420-00-000	Materials			
4420-01-000	Supplies-Grounds	650.42	400.00	-250.42
4420-02-000	Supplies-Appliance	267.65	250.00	-17.65
4420-03-000	Supplies-Unit Turnover	1,438.86	500.00	-938.86
4420-04-000	Supplies-Electrical	2,359.67	500.00	-1,859.67
4420-05-000	Supplies-Fuel & Parts	225.59	150.00	-75.59
4420-06-000	Supplies-Janitorial/Cleaning	93.86	100.00	6.14
4420-07-000	Supplies-Maint/Repairs	528.18	300.00	-228.18
4420-08-000	Supplies-Plumbing	300.26	200.00	-100.26
4420-09-000	Tools and Equipment	36.50	50.00	13.50
4420-10-000	Maintenance Paper/Supplies	78.86	50.00	-28.86
4429-00-000	Total Materials	5,979.85	2,500.00	-3,479.85
4430-00-000	Contract Costs			
4430-01-000	Contract-Routine Maintenance	218.75	220.00	1.25
4430-03-000	Contract-Trash Collection	2,596.25	2,680.00	83.75

COMPONENT UNITS-DISCREETLY PRESENTED (CVO,CVM,LAC,SHC)
Statement of Revenues, Expenditures, and Changes in Net Position

December 31, 2022-End of Year

		YTD Actual	YTD Budget	Variance
4430-04-000	Contract-Snow Removal	2,025.00	2,200.00	175.00
4430-05-000	Contract-Unit Turnover	1,186.91	1,200.00	13.09
4430-06-000	Contract-Electrical	2,180.00	2,200.00	20.00
4430-07-000	Contract-Pest Control	673.64	215.00	-458.64
4430-10-000	Contract-Janitorial/Cleaning	1,291.27	1,300.00	8.73
4430-11-000	Contract-Plumbing	598.74	600.00	1.26
4430-12-000	Contract-Inspections	2,525.00	1,500.00	-1,025.00
4430-13-000	Contract-HVAC	5,742.50	4,800.00	-942.50
4430-15-000	Contract-Video Surveillance	75.00	75.00	0.00
4430-18-000	Contract-Alarm Monitoring	1,007.04	1,010.00	2.96
4430-19-000	Contract-Sprinkler Monitoring	1,425.00	0.00	-1,425.00
4430-99-000	Contract Costs-Other	600.00	0.00	-600.00
4439-00-000	Total Contract Costs	22,145.10	18,000.00	-4,145.10
4499-00-000	TOTAL MAINTENANCE AND OPERATIONAL EXPENSES	42,672.51	39,450.00	-3,222.51
4500-00-000	GENERAL EXPENSES			
4510-00-000	Insurance-Other	1,981.30	220.00	-1,761.30
4510-10-000	Property Insurance	3,370.38	1,080.00	-2,290.38
4510-20-000	Liability Insurance	1,408.68	1,500.00	91.32
4510-30-000	Workmen's Compensation	732.44	700.00	-32.44
4521-00-000	Misc. Taxes/Licenses/Insurance	12.12	24.00	11.88
4570-00-000	Bad Debt-Tenant Rents	410.70	500.00	89.30
4590-00-000	Other General Expense	0.00	9,000.00	9,000.00
4599-00-000	TOTAL GENERAL EXPENSES	7,915.62	13,024.00	5,108.38
4800-00-000	FINANCING EXPENSE			
4851-00-000	Interest Expense-Loan 1	27,182.28	16,380.00	-10,802.28
4899-00-000	TOTAL FINANCING EXPENSES	27,182.28	16,380.00	-10,802.28
5000-00-000	NON-OPERATING ITEMS			
5100-01-000	Depreciation Expense	107,464.46	107,464.46	0.00
5999-00-000	TOTAL NON-OPERATING ITEMS	107,464.46	107,464.46	0.00
8000-00-000	TOTAL EXPENSES	303,495.67	294,678.46	-8,817.21
9000-00-000	NET INCOME	-57,747.36	-73,165.46	15,418.10

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1000-00-000	**ASSETS**	
1001-00-000	CURRENT ASSETS	
1100-00-000	CASH	
1110-00-000	Unrestricted Cash	
1111-10-000	Checking Account	1,547,359.67
1111-99-000	Total Unrestricted Cash	1,547,359.67
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	199,454.91
1112-02-000	Cash Restricted-FSS Escrow	88,859.81
1112-03-000	Cash Restricted-HAP	-53,721.02
1112-99-000	Total Restricted Cash	234,593.70
1119-00-000	TOTAL CASH	1,781,953.37
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R - Tenants	209,626.44
1122-01-000	Allowance for Doubtful Accounts-Tenants	-79,801.10
1122-02-000	A/R - Tenant Payment Agreement (TPA) Fraud	46,611.03
1123-03-000	A/R -PBV HAP	1,168.00
1129-14-000	A/R - Equity Plus/Erickson Ave-Joint Venture	231,928.87
1129-15-000	A/R - East Gay Street Project	32,256.00
1129-30-000	A/R - Permanent Supportive Housing-CV	70,533.43
1129-31-000	A/R - Commerce Village-Land Note	300,000.00
1129-32-000	A/R - JRPL VCC LOAN PIF	58,472.25
1129-99-000	Allowance for Doubtful Accounts-Other	-31,211.68
1131-00-000	A/R Port In Suspense	-636.39
1140-01-000	Mercy House, Inc. (Phalen)	30,000.00
1140-02-000	MLP-Doug & Twila Gregory/Valley Inn)	12,971.73
1140-03-000	Thompson, Katie - Homebuyers Assistance	3,922.14
1140-04-000	Musser, Melody - Homebuyers Assistance	7,242.10
1140-05-000	Matos Figueroa, Luis A - Homebuyers Assistance	4,640.07
1140-06-000	Hinkle Jeremy & Carolyn - Homebuyers Assistance	4,835.31
1140-07-000	Hensley, Warren & B Clausen - Homebuyers A	5,128.30
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVABLE	907,686.50
1160-00-000	OTHER CURRENT ASSETS	
1162-20-000	Investments-Operating Reserves	130,753.16
1162-21-000	Investments-Replacement Reserves	63,579.00
1211-00-000	Prepaid Expenses and Other Assets	33,081.47
1211-01-000	Tax & Insurance Escrow	1,362.88
1260-00-000	Inventories-Materials	13,419.67
1275-00-000	Allowance for Obsolete Inventories	-1,341.97
1291-00-000	Permanent Loan Costs	21,290.88
1292-00-000	Accum Amortization	-10,162.17
1295-00-000	Interprogram-Due From	395,263.29

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1295-01-000	Interprogram-Due From Lineweaver Annex Corp	43,988.78
1295-02-000	Interprogram-Due From Shenandoah Housing Corp.	-14,230.32
1295-03-000	Interprogram-Due From Commerce Village Management	3,360.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	680,364.67
1300-00-000	TOTAL CURRENT ASSETS	3,370,004.54
1400-00-000	NONCURRENT ASSETS:	
1400-01-000	FIXED ASSETS	
1400-04-000	Other Assets-Capital Leases	129,192.00
1400-05-000	Land	1,932,886.00
1400-06-000	Buildings	9,833,845.56
1400-07-000	Furniture and Equipment-Dwelling	13,248.11
1400-07-001	Furniture and Equipment-Ranges	96,282.72
1400-07-002	Furniture and Equipment-Refrigerators	142,354.51
1400-07-003	Furniture and Equipment-Surveillance Cameras	113,455.82
1400-07-004	Furniture and Equipment-Other	62,698.51
1400-08-000	Furniture and Equipment-Admin.	222,071.40
1400-08-001	Furniture and Equipment-Automotive	72,115.02
1400-08-002	Furniture and Equipment-Solar Panels	116,292.00
1400-08-003	Furniture and Equipment-Maintenance	30,917.01
1400-09-000	Leasehold Improvements	3,159,823.10
1400-10-000	Site Improvement	16,258,392.70
1405-01-000	Accum Depreciation	-17,746,390.28
1420-00-000	TOTAL FIXED ASSETS	14,437,184.18
1499-00-000	TOTAL NONCURRENT ASSETS	14,437,184.18
1999-00-000	TOTAL ASSETS	17,807,188.72
2000-00-000	**LIABILITIES & EQUITY**	
2001-00-000	LIABILITIES:	
2100-00-000	CURRENT LIABLITIES:	
2111-00-000	A/P Vendors and Contractors	22,643.80
2114-00-000	Tenant Security Deposits	126,683.92
2114-03-000	Tenant Pet Deposits	8,742.00
2115-20-000	A/P Liabilities-Developer's Fee	10,000.00
2115-21-000	A/P Liabilities-Construction Costs	70,533.43
2115-22-000	A/P Liabilities-Land Note	300,000.00
2115-24-000	A/P Liabilities-LAO-VCC Payoff	-58,472.25
2116-02-000	A/P-Other Government-COH	109,755.15
2117-08-000	A/P-Flexible Spending Account	1,697.70
2119-92-000	A/P-Community Garden	749.57
2130-00-000	Current Portion of LT Debt	275,770.21
2131-00-000	Accrued Interest Payable	156,712.38
2135-00-000	Accrued Wage & Payroll Taxes	35,997.72

HARRISONBURG REDEVELOPMENT AND HOUSING AUTHORITY-ALL PROGRAMS
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
2145-00-000	Interprogram-Due To	218,335.76
2235-00-000	HAP Repayment	19,118.30
2240-00-000	Tenant Prepaid Rents	6,660.99
2260-00-000	Accrued Compensated Absences-Current	8,146.14
2299-00-000	TOTAL CURRENT LIABILITIES	1,430,019.32
2300-00-000	NONCURRENT LIABILITIES:	
2305-00-000	Accrued Compensated Absences-LT	73,315.25
2307-00-000	FSS Escrow	88,859.81
2310-10-000	Loan Payable-Virginia Housing	750,000.00
2310-20-000	Loan Payable-DHCD/HOME	342,000.00
2310-21-000	Loan Payable-DHCD/PSH Grant	58,000.00
2350-00-000	Bonds Payable-UB/BOJ	3,821,983.94
2350-01-000	Bonds Payable-FH/HHR	1,780,000.00
2350-02-000	Bond Payable-FH/FH	2,340,000.00
2350-03-000	Bond Payable-FH(2021 Go-Bond Premium)	427,008.34
2399-00-000	TOTAL NONCURRENT LIABILITIES	9,681,167.34
2499-00-000	TOTAL LIABILITIES	11,111,186.66
2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-03-000	Tax Credit Equity-HEFVA/CV	2,055,385.27
2805-99-000	TOTAL CONTRIBUTED CAPITAL	2,055,385.27
2807-00-000	RESERVED FUND BALANCE	
2807-01-000	Restrict Net Position (RNP)	46,956.02
2808-00-000	TOTAL RESERVED FUND BALANCE	46,956.02
2809-00-000	RETAINED EARNINGS:	
2809-02-000	Retained Earnings-Unrestricted Net Position (UNP)	4,593,660.77
2809-99-000	TOTAL RETAINED EARNINGS:	4,593,660.77
2899-00-000	TOTAL EQUITY	6,696,002.06
2999-00-000	TOTAL LIABILITIES AND EQUITY	17,807,188.72
9999-99-000	TOTAL OF ALL	0.00

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1000-00-000	**ASSETS**	
1001-00-000	CURRENT ASSETS	
1100-00-000	CASH	
1110-00-000	Unrestricted Cash	
1111-10-000	Checking Account	734,541.77
1111-99-000	Total Unrestricted Cash	734,541.77
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	40,787.53
1112-99-000	Total Restricted Cash	40,787.53
1119-00-000	TOTAL CASH	775,329.30
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R - Tenants	27,409.39
1122-01-000	Allowance for Doubtful Accounts-Tenants	-11,077.09
1129-14-000	A/R - Equity Plus/Erickson Ave-Joint Venture	231,928.87
1129-15-000	A/R - East Gay Street Project	32,256.00
1129-30-000	A/R - Permanent Supportive Housing-CV	70,533.43
1129-31-000	A/R - Commerce Village-Land Note	300,000.00
1129-32-000	A/R - JRPL VCC LOAN PIF	58,472.25
1140-01-000	Mercy House, Inc. (Phalen)	30,000.00
1140-02-000	MLP-Doug & Twila Gregory/Valley Inn)	12,971.73
1140-03-000	Thompson, Katie - Homebuyers Assistance	3,922.14
1140-04-000	Musser, Melody - Homebuyers Assistance	7,242.10
1140-05-000	Matos Figueroa, Luis A - Homebuyers Assistance	4,640.07
1140-06-000	Hinkle Jeremy & Carolyn - Homebuyers Assistance	4,835.31
1140-07-000	Hensley, Warren & B Clausen - Homebuyers A	5,128.30
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVABLE	778,262.50
1160-00-000	OTHER CURRENT ASSETS	
1211-00-000	Prepaid Expenses and Other Assets	9,407.89
1295-00-000	Interprogram-Due From	395,263.29
1295-01-000	Interprogram-Due From Lineweaver Annex Corp	43,988.78
1295-02-000	Interprogram-Due From Shenandoah Housing Corp.	-14,230.32
1295-03-000	Interprogram-Due From Commerce Village Management	3,360.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	437,789.64
1300-00-000	TOTAL CURRENT ASSETS	1,991,381.44
1400-00-000	NONCURRENT ASSETS:	
1400-01-000	FIXED ASSETS	
1400-04-000	Other Assets-Capital Leases	129,100.00
1400-05-000	Land	507,242.04
1400-06-000	Buildings	2,619,078.98

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1400-07-001	Furniture and Equipment-Ranges	15,999.96
1400-07-002	Furniture and Equipment-Refrigerators	26,436.60
1400-07-003	Furniture and Equipment-Surveillance Cameras	80,321.34
1400-07-004	Furniture and Equipment-Other	62,698.51
1400-08-000	Furniture and Equipment-Admin.	180,734.40
1400-08-001	Furniture and Equipment-Automotive	20,016.54
1400-10-000	Site Improvement	2,952,871.00
1405-01-000	Accum Depreciation	-3,965,489.89
1420-00-000	TOTAL FIXED ASSETS	2,629,009.48
1499-00-000	TOTAL NONCURRENT ASSETS	2,629,009.48
1999-00-000	TOTAL ASSETS	4,620,390.92
2000-00-000	**LIABILITIES & EQUITY**	
2001-00-000	LIABILITIES:	
2100-00-000	CURRENT LIABLITIES:	
2111-00-000	A/P Vendors and Contractors	23,094.33
2114-00-000	Tenant Security Deposits	-29,549.42
2114-03-000	Tenant Pet Deposits	-1,750.00
2117-08-000	A/P-Flexible Spending Account	1,697.70
2119-92-000	A/P-Community Garden	749.57
2130-00-000	Current Portion of LT Debt	93,399.05
2135-00-000	Accrued Wage & Payroll Taxes	10,011.34
2240-00-000	Tenant Prepaid Rents	1,869.61
2260-00-000	Accrued Compensated Absences-Current	2,213.26
2299-00-000	TOTAL CURRENT LIABILITIES	101,735.44
2300-00-000	NONCURRENT LIABILITIES:	
2305-00-000	Accrued Compensated Absences-LT	19,919.31
2350-00-000	Bonds Payable-UB/BOJ	1,643,625.48
2399-00-000	TOTAL NONCURRENT LIABILITIES	1,663,544.79
2499-00-000	TOTAL LIABILITIES	1,765,280.23
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS:	
2809-02-000	Retained Earnings-Unrestricted Net Position (UNP)	2,855,110.69
2809-99-000	TOTAL RETAINED EARNINGS:	2,855,110.69
2899-00-000	TOTAL EQUITY	2,855,110.69

LOCAL COMMUNITY DEVELOPMENT (incl. BP, LAO, and Grants)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
2999-00-000	TOTAL LIABILITIES AND EQUITY	4,620,390.92
9999-99-000	TOTAL OF ALL	0.00

HOUSING CHOICE VOUCHER PROGRAM-MTW,MS5,FSS
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1001-00-000	CURRENT ASSETS	
1100-00-000	CASH	
1110-00-000	Unrestricted Cash	
1111-10-000	Checking Account	427,819.53
1111-99-000	Total Unrestricted Cash	427,819.53
1112-00-000	Restricted Cash	
1112-02-000	Cash Restricted-FSS Escrow	88,859.81
1112-03-000	Cash Restricted-HAP	-53,721.02
1112-99-000	Total Restricted Cash	35,138.79
1119-00-000	TOTAL CASH	462,958.32
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R - Tenants	13,975.27
1122-02-000	A/R - Tenant Payment Agreement (TPA) Fraud	46,611.03
1129-99-000	Allowance for Doubtful Accounts-Other	-31,211.68
1131-00-000	A/R Port In Suspense	-636.39
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVABLE	28,738.23
1160-00-000	OTHER CURRENT ASSETS	
1211-00-000	Prepaid Expenses and Other Assets	4,206.09
1299-00-000	TOTAL OTHER CURRENT ASSETS	4,206.09
1300-00-000	TOTAL CURRENT ASSETS	495,902.64
1400-00-000	NONCURRENT ASSETS:	
1400-01-000	FIXED ASSETS	
1400-08-000	Furniture and Equipment-Admin.	31,953.00
1405-01-000	Accum Depreciation	-31,953.00
1420-00-000	TOTAL FIXED ASSETS	0.00
1499-00-000	TOTAL NONCURRENT ASSETS	0.00
1999-00-000	TOTAL ASSETS	495,902.64
2000-00-000	**LIABILITIES & EQUITY**	
2001-00-000	LIABILITIES:	
2100-00-000	CURRENT LIABLITIES:	
2111-00-000	A/P Vendors and Contractors	-450.53
2135-00-000	Accrued Wage & Payroll Taxes	8,894.17
2235-00-000	HAP Repayment	19,118.30
2240-00-000	Tenant Prepaid Rents	785.59
2260-00-000	Accrued Compensated Absences-Current	2,240.50
2299-00-000	TOTAL CURRENT LIABILITIES	30,588.03

HOUSING CHOICE VOUCHER PROGRAM-MTW,MS5,FSS
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
2300-00-000	NONCURRENT LIABILITIES:	
2305-00-000	Accrued Compensated Absences-LT	20,164.55
2307-00-000	FSS Escrow	88,859.81
2399-00-000	TOTAL NONCURRENT LIABILITIES	109,024.36
2499-00-000	TOTAL LIABILITIES	139,612.39
2800-00-000	EQUITY	
2807-00-000	RESERVED FUND BALANCE	
2807-01-000	Restrict Net Position (RNP)	46,956.02
2808-00-000	TOTAL RESERVED FUND BALANCE	46,956.02
2809-00-000	RETAINED EARNINGS:	
2809-02-000	Retained Earnings-Unrestricted Net Position (UNP)	309,334.23
2809-99-000	TOTAL RETAINED EARNINGS:	309,334.23
2899-00-000	TOTAL EQUITY	356,290.25
2999-00-000	TOTAL LIABILITIES AND EQUITY	495,902.64
9999-99-000	TOTAL OF ALL	0.00

JR POLLY LINEWEAVER APTS (incl. SC Grant)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1000-00-000	**ASSETS**	
1001-00-000	CURRENT ASSETS	
1100-00-000	CASH	
1110-00-000	Unrestricted Cash	
1111-99-000	Total Unrestricted Cash	0.00
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	19,622.65
1112-99-000	Total Restricted Cash	19,622.65
1119-00-000	TOTAL CASH	19,622.65
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R - Tenants	66,730.01
1122-01-000	Allowance for Doubtful Accounts-Tenants	-25,922.97
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVABLE	40,807.04
1160-00-000	OTHER CURRENT ASSETS	
1211-00-000	Prepaid Expenses and Other Assets	3,654.33
1299-00-000	TOTAL OTHER CURRENT ASSETS	3,654.33
1300-00-000	TOTAL CURRENT ASSETS	64,084.02
1400-00-000	NONCURRENT ASSETS:	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	225,580.00
1400-06-000	Buildings	2,972,604.69
1400-07-001	Furniture and Equipment-Ranges	19,306.98
1400-07-002	Furniture and Equipment-Refrigerators	22,401.16
1400-08-001	Furniture and Equipment-Automotive	5,237.50
1400-08-002	Furniture and Equipment-Solar Panels	116,292.00
1400-10-000	Site Improvement	106,399.55
1405-01-000	Accum Depreciation	-2,560,001.16
1420-00-000	TOTAL FIXED ASSETS	907,820.72
1499-00-000	TOTAL NONCURRENT ASSETS	907,820.72
1999-00-000	TOTAL ASSETS	971,904.74
2000-00-000	**LIABILITIES & EQUITY**	
2001-00-000	LIABILITIES:	
2100-00-000	CURRENT LIABLITIES:	
2114-00-000	Tenant Security Deposits	24,504.34
2114-03-000	Tenant Pet Deposits	920.00
2115-24-000	A/P Liabilities-LAO-VCC Payoff	-58,472.25

JR POLLY LINEWEAVER APTS (incl. SC Grant)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
2116-02-000	A/P-Other Government-COH	109,755.15
2130-00-000	Current Portion of LT Debt	91,288.07
2135-00-000	Accrued Wage & Payroll Taxes	1,542.88
2145-00-000	Interprogram-Due To	185,217.30
2240-00-000	Tenant Prepaid Rents	487.89
2260-00-000	Accrued Compensated Absences-Current	235.07
2299-00-000	TOTAL CURRENT LIABILITIES	472,422.95
2300-00-000	NONCURRENT LIABILITIES:	
2305-00-000	Accrued Compensated Absences-LT	2,115.64
2350-00-000	Bonds Payable-UB/BOJ	834,045.13
2399-00-000	TOTAL NONCURRENT LIABILITIES	836,160.77
2499-00-000	TOTAL LIABILITIES	1,308,583.72
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS:	
2809-02-000	Retained Earnings-Unrestricted Net Position (UNP)	-336,678.98
2809-99-000	TOTAL RETAINED EARNINGS:	-336,678.98
2899-00-000	TOTAL EQUITY	-336,678.98
2999-00-000	TOTAL LIABILITIES AND EQUITY	971,904.74
9999-99-000	TOTAL OF ALL	0.00

FRANKLIN HEIGHTS LLC (incl. CDBG)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1000-00-000	**ASSETS**	
1001-00-000	CURRENT ASSETS	
1100-00-000	CASH	
1110-00-000	Unrestricted Cash	
1111-10-000	Checking Account	156,084.42
1111-99-000	Total Unrestricted Cash	156,084.42
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	121,704.73
1112-99-000	Total Restricted Cash	121,704.73
1119-00-000	TOTAL CASH	277,789.15
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R - Tenants	99,417.77
1122-01-000	Allowance for Doubtful Accounts-Tenants	-42,390.34
1123-03-000	A/R -PBV HAP	1,168.00
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVABLE	58,195.43
1160-00-000	OTHER CURRENT ASSETS	
1211-00-000	Prepaid Expenses and Other Assets	13,755.99
1260-00-000	Inventories-Materials	13,419.67
1275-00-000	Allowance for Obsolete Inventories	-1,341.97
1299-00-000	TOTAL OTHER CURRENT ASSETS	25,833.69
1300-00-000	TOTAL CURRENT ASSETS	361,818.27
1400-00-000	NONCURRENT ASSETS:	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	900,063.96
1400-06-000	Buildings	4,242,161.89
1400-07-001	Furniture and Equipment-Ranges	48,031.98
1400-07-002	Furniture and Equipment-Refrigerators	66,399.90
1400-08-001	Furniture and Equipment-Automotive	46,860.98
1400-08-003	Furniture and Equipment-Maintenance	30,917.01
1400-10-000	Site Improvement	12,773,326.15
1405-01-000	Accum Depreciation	-10,366,531.80
1420-00-000	TOTAL FIXED ASSETS	7,741,230.07
1499-00-000	TOTAL NONCURRENT ASSETS	7,741,230.07
1999-00-000	TOTAL ASSETS	8,103,048.34
2000-00-000	**LIABILITIES & EQUITY**	
2001-00-000	LIABILITIES:	

FRANKLIN HEIGHTS LLC (incl. CDBG)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
2100-00-000	CURRENT LIABLITIES:	
2114-00-000	Tenant Security Deposits	116,284.00
2114-03-000	Tenant Pet Deposits	9,572.00
2130-00-000	Current Portion of LT Debt	91,083.09
2131-00-000	Accrued Interest Payable	78,270.80
2135-00-000	Accrued Wage & Payroll Taxes	14,303.73
2240-00-000	Tenant Prepaid Rents	3,138.00
2260-00-000	Accrued Compensated Absences-Current	3,087.19
2299-00-000	TOTAL CURRENT LIABILITIES	315,738.81
2300-00-000	NONCURRENT LIABILITIES:	
2305-00-000	Accrued Compensated Absences-LT	27,784.68
2350-00-000	Bonds Payable-UB/BOJ	1,344,313.33
2350-01-000	Bonds Payable-FH/HHR	1,780,000.00
2350-02-000	Bond Payable-FH/FH	2,340,000.00
2350-03-000	Bond Payable-FH(2021 Go-Bond Premium)	427,008.34
2399-00-000	TOTAL NONCURRENT LIABILITIES	5,919,106.35
2499-00-000	TOTAL LIABILITIES	6,234,845.16
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS:	
2809-02-000	Retained Earnings-Unrestricted Net Position (UNP)	1,868,203.18
2809-99-000	TOTAL RETAINED EARNINGS:	1,868,203.18
2899-00-000	TOTAL EQUITY	1,868,203.18
2999-00-000	TOTAL LIABILITIES AND EQUITY	8,103,048.34
9999-99-000	TOTAL OF ALL	0.00

COMPONENT UNITS-Discreetly Presented (CVO,CVM,LAC,SHC)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
1000-00-000	**ASSETS**	
1001-00-000	CURRENT ASSETS	
1100-00-000	CASH	
1110-00-000	Unrestricted Cash	
1111-10-000	Checking Account	228,913.95
1111-99-000	Total Unrestricted Cash	228,913.95
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	17,340.00
1112-99-000	Total Restricted Cash	17,340.00
1119-00-000	TOTAL CASH	246,253.95
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R - Tenants	2,094.00
1122-01-000	Allowance for Doubtful Accounts-Tenants	-410.70
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVABLE	1,683.30
1160-00-000	OTHER CURRENT ASSETS	
1162-20-000	Investments-Operating Reserves	130,753.16
1162-21-000	Investments-Replacement Reserves	63,579.00
1211-00-000	Prepaid Expenses and Other Assets	2,057.17
1211-01-000	Tax & Insurance Escrow	1,362.88
1291-00-000	Permanent Loan Costs	21,290.88
1292-00-000	Accum Amortization	-10,162.17
1299-00-000	TOTAL OTHER CURRENT ASSETS	208,880.92
1300-00-000	TOTAL CURRENT ASSETS	456,818.17
1400-00-000	NONCURRENT ASSETS:	
1400-01-000	FIXED ASSETS	
1400-04-000	Other Assets-Capital Leases	92.00
1400-05-000	Land	300,000.00
1400-07-000	Furniture and Equipment-Dwelling	13,248.11
1400-07-001	Furniture and Equipment-Ranges	12,943.80
1400-07-002	Furniture and Equipment-Refrigerators	27,116.85
1400-07-003	Furniture and Equipment-Surveillance Cameras	33,134.48
1400-08-000	Furniture and Equipment-Admin.	9,384.00
1400-09-000	Leasehold Improvements	3,159,823.10
1400-10-000	Site Improvement	425,796.00
1405-01-000	Accum Depreciation	-822,414.43
1420-00-000	TOTAL FIXED ASSETS	3,159,123.91
1499-00-000	TOTAL NONCURRENT ASSETS	3,159,123.91
1999-00-000	TOTAL ASSETS	3,615,942.08

COMPONENT UNITS-Discreetly Presented (CVO,CVM,LAC,SHC)
STATEMENT OF NET POSITION

December 31, 2022-End of Year

		Current Balance
2000-00-000	**LIABILITIES & EQUITY**	
2001-00-000	LIABILITIES:	
2100-00-000	CURRENT LIABLITIES:	
2114-00-000	Tenant Security Deposits	15,445.00
2115-20-000	A/P Liabilities-Developer's Fee	10,000.00
2115-21-000	A/P Liabilities-Construction Costs	70,533.43
2115-22-000	A/P Liabilities-Land Note	300,000.00
2131-00-000	Accrued Interest Payable	78,441.58
2135-00-000	Accrued Wage & Payroll Taxes	1,245.60
2145-00-000	Interprogram-Due To	33,118.46
2240-00-000	Tenant Prepaid Rents	379.90
2260-00-000	Accrued Compensated Absences-Current	370.12
2299-00-000	TOTAL CURRENT LIABILITIES	509,534.09
2300-00-000	NONCURRENT LIABILITIES:	
2305-00-000	Accrued Compensated Absences-LT	3,331.07
2310-10-000	Loan Payable-Virginia Housing	750,000.00
2310-20-000	Loan Payable-DHCD/HOME	342,000.00
2310-21-000	Loan Payable-DHCD/PSH Grant	58,000.00
2399-00-000	TOTAL NONCURRENT LIABILITIES	1,153,331.07
2499-00-000	TOTAL LIABILITIES	1,662,865.16
2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-03-000	Tax Credit Equity-HEFVA/CV	2,055,385.27
2805-99-000	TOTAL CONTRIBUTED CAPITAL	2,055,385.27
2809-00-000	RETAINED EARNINGS:	
2809-02-000	Retained Earnings-Unrestricted Net Position (UNP)	-102,308.35
2809-99-000	TOTAL RETAINED EARNINGS:	-102,308.35
2899-00-000	TOTAL EQUITY	1,953,076.92
2999-00-000	TOTAL LIABILITIES AND EQUITY	3,615,942.08
9999-99-000	TOTAL OF ALL	0.00