Housing Authority of the City of Columbia, Missouri

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Open Meeting Notice

CHA Board of Commissioners Meetings

Date: **Wednesday, August 26, 2026**

Time: **5:30 p.m.**

Place: **CHA Administration Building, 201 Switzler**

I. Call to Order/Introductions

II. Roll Call

III. Adoption of Agenda

IV. Approval of Minutes

V. Commissioner Comment

VI. Public Comment (Limited to 5 minutes per speaker)

CLOSED SESSION PURSUANT TO SECTION 610.021 (18) RSMo. - confidential or privileged communications with the Housing Authority of the City of Columbia auditor and auditor work product.

RESOLUTIONS

VII. **Resolution 3024:** to Accept the Audited Financial Statements of the Housing Authority of the City of Columbia, Missouri for Fiscal Year Ending December 31, 2025.

PUBLIC AND COMMISSIONER COMMENT

VIII. Monthly Financial Report

IX. **Department Reports:** Affordable Housing Development, Safety, Affordable Housing Operations, Facilities and Modernization, Housing Choice Voucher and Resident Services

X. Current Events

XI. Public Comment (Limited to 5 minutes per speaker)

XII. Adjournment

If you wish to participate in the meeting and require specific accommodation or services related to disability, please contact Danielle Gill, Director of Administrative Assistant at (573) 443-2556 or TTY Relay 800.735.2966, at least one working day prior to the meeting. You can also contact Ms. Gill by email at the following address: dgill@columbiaha.com

Media Contact: Randy Cole, CEO
Phone: (573) 443-2556
E-mail: rcole@columbiaha.com
A complete agenda packet is available for review at all CHA offices during regular business hours and posted on the CHA web site at: www.ColumbiaHA.com.

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI
BOARD OF COMMISSIONERS MEETING
July 15, 2026, BOARD MEETING MINUTES

I. Call to Order:

The Board of Commissioners of the Housing Authority of the City of Columbia, Missouri (CHA) met in open session on July 15, 2026, in the Training Room of the Columbia Housing Authority Administration Building, 201 Switzler St., Columbia, Missouri 65203. Mr. Hutton, Chair, called the meeting to order at 5:31 p.m.

II. Roll Call:

Present:
- Bob Hutton, Chair
- Rigel Oliveri, Vice Chair
- Steve Calloway, Commissioner
- Steve Smith, Commissioner
- Anthony Allen, Commissioner

CHA Staff:
- Randy Cole, CEO
- Danielle Gill, Administrative Assistant
- Laura Lewis, Director of Affordable Housing
- Mary Ann Gelina, Director of Affordable Housing Development
- Steven Reifsteck, FSS Coordinator
- Zach Jones, FSS Coordinator

III. Adoption of Agenda:

Mr. Hutton called for a motion to approve the agenda. Mr. Smith made a motion to approve the agenda. A second was made by Ms. Oliveri. All Commissioners voted “aye”. Mr. Hutton declared the agenda adopted.

IV. Approval of the Minutes

Approval of June 23, 2026 Open Meeting Minutes:

Mr. Hutton called for a motion to approve the minutes from the open meeting that occurred on June 23, 2026. Mr. Calloway made a motion to approve the minutes. A second was made by Mr. Allen. All Commissioners voted “aye”. Mr. Hutton declared the minutes adopted.

V. Commissioner Comment

None.

VI. Public Comment

None.

SPECIAL ITEM

VII. Family Self-Sufficiency Program Graduates

Mr. Reifsteck and Mr. Jones introduced two recent Family Self-Sufficiency Program Graduates to the Board. Mr. Reifsteck and Mr. Jones left the meeting at 5:38.

CLOSED SESSION PURSUANT TO SECTION 610.021(12) RSMo. – Sealed bids and negotiated contracts – Developer Consultant and Insurance Brokerage

Mr. Hutton called for a motion to go into closed session pursuant to Section 610.021(12) RSMo.-Sealed Proposals at 5:39 pm. A motion to go into closed session was made by Ms. Oliveri. Mr. Allen seconded the motion.
Yes: Smith, Allen, Oliveri, Hutton, Calloway

Mr. Hutton called for a motion to go out of closed session pursuant to Section 610.021(12) RSMo.-Sealed Proposals at 6:05 pm. A motion to go out of closed session was made by Ms. Oliveri. Mr. Allen seconded the motion.
Yes: Smith, Allen, Oliveri, Hutton, Calloway

RESOLUTIONS

VIII. Resolution 3020: Authorizing the Implementation of Market Rate Units at Park Avenue Apartments

Mr. Cole introduced the Resolution, which is an administrative action that would authorize the leasing and operation of market-rate units at the Park Avenue housing development and implements policies and lease provisions related to the same. Mr. Cole noted that CHA will be required to maintain a ratio of 10% market-rate units that are not subject to income limits and student status restrictions in order to maintain the tax credit. Mr. Calloway inquired whether the market-rate units in the development have the potential to become student housing. Ms. Lewis responded that there are additional restrictions that would disallow multiple unrelated students from living in the same unit.

Mr. Hutton asked for a motion to approve Resolution 3020. A motion to approve the resolution was made by Mr. Smith. Mr. Allen seconded the motion.
Yes: Smith, Allen, Oliveri, Hutton, Calloway

IX. Resolution 3021: A Resolution Authorizing the Submission of a Continuum of Care Grant Renewal Application to the Department of Housing and Urban Development, Through the Missouri Balance of State Continuum of Care Application Process, to Provide Rental Housing Assistance to Homeless Persons with Disabilities and Authorizing the Execution of all Applicable

Grant Contract Award Agreements and the Implementation of the Program as Described in the Grant Application

Mr. Cole introduced the Resolution which would authorize CHA to submit a renewal of Continuum of Care grant funds. Mr. Cole stated that CHA obtained funding in the amount of $620,000 in this fiscal year and would like to apply for the same amount for the next fiscal year. Mr. Cole stated the grant supports 50+ households in the community.

Mr. Hutton asked for a motion to approve Resolution 3021. A motion to approve the resolution was made by Mr. Calloway. Ms. Oliveri seconded the motion.
Yes: Smith, Allen, Oliveri, Hutton, Calloway

REPORTS

X. Annual Retreat Mission, Vision, Values and Strategic Planning Summary

Mr. Cole reviewed the comments that the Commissioners made at the June 23, 2026 Board Meeting regarding refinements to CHA's Mission Vision and Values Statements. Mr. Cole noted that the CHA's value of Accountability was revised to emphasize CHA's stewardship of public resources. Mr. Cole also noted that the Commissioners discussed the need for a software conversion and plans to do so. Mr. Cole stated that the Commissioners agreed that CHA should be prioritizing employee recruitment, retention, and succession planning. Mr. Hutton noted that there had been discussion of expanding the Board, and requested that Mr. Cole research the size of Boards for similar housing authorities.

Mr. Hutton asked for a motion to approve the proposed changes to CHA's Mission, Vision and Values Statements. A motion to approve was made by Mr. Calloway. Mr. Smith seconded the motion.

XI. Monthly Financials

Mr. Cole noted an edit made to Kinney Point's financial statements to more accurately reflect actual revenues. Mr. Cole reported that total assets have increased from $149 million to $153 million since January 2026. Mr. Cole stated that HCV is stable and that administrative fees are covering the costs, and that HCV does not seem to be at risk of a shortfall.

Mr. Cole noted that upon closing on Providence Walkway and Blind Boone, CHA will need to transition all assets that are in public housing to other entities. Mr. Cole stated that the Finance Department will be working with a HUD CPA Consultant and CHA's attorney to get a fully articulated plan for the transition.

XII. CHA Department Reports

Ms. Gelina stated that Kinney Point has completed its loan conversion and has filed Form 8609s with the IRS, and that the team is working toward the final equity installment. Ms. Gelina reported that construction at Park Avenue is progressing, funding milestones have been met, and resident relocation efforts continue. Ms. Gelina noted that Providence Walkway has received its RAD Conversion Commitment, site work is underway, and closing is anticipated in August 2026. Ms. Gelina added that Blind Boone Apartments is addressing financing and underwriting comments, with closing anticipated in October 2026. Mr. Cole stated that CHA has an additional $2 million in ARPA funds to draw down and that CHA has been approved for early start.

Ms. Lewis reported that CHA ended June with twenty-four vacant units and an occupancy rate of 95%. Ms. Lewis stated that twelve of those units were vacant for over 60 days. Ms. Lewis highlighted that Bear Creek's occupancy and collection rates have greatly improved since hiring a new property manager.

Mr. Cole noted that work orders greatly increased last month and that they were mostly HVAC-related. Mr. Cole reported that new cameras have been installed at Bear Creek and are operational, and that the playground replacement is underway.

Mr. Cole stated that two new FSS participants have been enrolled this month. Mr. Cole noted that the FSS team has been assisting with moving participants into the Park Avenue development and has been working overtime hours to do so. Mr. Cole reported that Teen Center students were awarded $1,500 from the Missouri Afterschool Network to go towards basic needs for families. Mr. Cole noted that the Moving Ahead Program was selected to be featured in a promotional video for No Kid Hungry.

Mr. Cole noted that Safety had fewer calls than average in June.

Mr. Cole stated that Human Resources completed annual data reporting in June, and is working on getting Kinney Point ready for FSS staff to move offices.

XIII. Current Events

Mr. Cole noted that Attorneys Glenn Graff and Ben Meyer would be coming in to provide LIHTC technical assistance training to CHA staff on July 23, 2026, and would be conducting a presentation for the community later that day.

CLOSED SESSION PURSUANT TO SECTION 610.021(12) RSMo. – hiring, firing, disciplining or promoting of a particular employee – Finance Transition

PUBLIC AND COMMISSIONER COMMENT

XIV. Public Comment

None.

XV. Adjournment

Mr. Hutton called for a motion to adjourn the meeting. A motion was made by Mr. Calloway. Seconded by Mr. Smith. Mr. Hutton called the meeting adjourned at 7:47 p.m.

______________________________   ____________________

Bob Hutton, Chair   Date

______________________________________ _____________________

Randall Cole, Chief Executive Officer Date

Certification of Public Notice

I, Randall Cole, Chief Executive Officer of the Housing Authority of the City of Columbia, Missouri, do hereby certify that on June 17, 2026, I posted public notice of the June 23, 2026, Board of Commissioners Meeting and distributed copies of the notice and agenda to the Board of Commissioners and the local media. The meeting notice and agenda was also distributed to the public upon request.

The complete agenda packet was available for review at all CHA offices during regular business hours and posted on the CHA web site at: www.ColumbiaHA.com.

______________________________________ _____________________

Randall Cole, Chief Executive Officer Date

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI
BOARD OF COMMISSIONERS MEETING
August 5, 2026, BOARD MEETING MINUTES

I. Call to Order:

The Board of Commissioners of the Housing Authority of the City of Columbia, Missouri (CHA) met in open session on August 5, 2026, in the Training Room of the Columbia Housing Authority Administration Building, 201 Switzler St., Columbia, Missouri 65203. Mr. Hutton, Chair, called the meeting to order at 11:02 a.m.

II. Roll Call:

Present:
Bob Hutton, Chair, via Zoom
Rigel Oliveri, Vice Chair, via Zoom
Steve Calloway, Commissioner, via Zoom
Steve Smith, Commissioner, via Zoom

CHA Staff: Randy Cole, CEO
Danielle Gill, Administrative Assistant

III. Adoption of Agenda:

Mr. Hutton called for a motion to approve the agenda. Ms. Oliveri made a motion to approve the agenda. A second was made by Mr. Calloway. All Commissioners voted "aye". Mr. Hutton declared the agenda adopted.

IV. Commissioner Comment
None.

V. Public Comment
None.

RESOLUTIONS

VI. Resolution 3022: Authorizing an Employee Benefits Brokerage Services Agreement with Acrisure

Mr. Cole introduced the Resolution, which would authorize CHA to award Acrisure with the procurement of Employee Benefits Brokerage Services. Mr. Cole emphasized that the Employee

Engagement Survey showed that employees were satisfied with their current benefits package brokered by Acrisure and that Acrisure had competitive pricing. Mr. Cole noted that Acrisure has sent over a proposed Agreement to be reviewed by CHA's legal team and negotiated prior to CHA finalizing the procurement.

Mr. Hutton asked for a motion to approve Resolution 3022. A motion to approve the resolution was made by Mr. Smith. Mr. Calloway seconded the motion.
Yes: Smith, Calloway, Oliveri, Hutton

VII. Resolution 3023: Authorizing a Developer Consultant Agreement with Fulson Housing Group

Mr. Cole introduced the Resolution which seeks approval of the Developer Consultant Agreement with Fulson Housing Group. Mr. Cole stated that the first project would be 507 Park, but that the Agreement would allow the flexibility for future projects as well.

Mr. Hutton asked for a motion to approve Resolution 3023. A motion to approve the resolution was made by Mr. Calloway. Ms. Oliveri seconded the motion.
Yes: Smith, Calloway, Oliveri, Hutton

PUBLIC AND COMMISSIONER COMMENT

VIII. Public Comment
None.

IX. Adjournment
Mr. Hutton called for a motion to adjourn the meeting. A motion was made by Mr. Smith. Seconded by Mr. Hutton. Mr. Hutton called the meeting adjourned at 11:32 pm.

______________________________________ ____________________
Bob Hutton, Chair Date

______________________________________ ____________________
Randall Cole, Chief Executive Officer Date

Certification of Public Notice

I, Randall Cole, Chief Executive Officer of the Housing Authority of the City of Columbia, Missouri, do hereby certify that on August 3, 2026, I posted public notice of the August 5, 2026, Board of Commissioners Meeting and distributed copies of the notice and agenda to the Board of Commissioners and the local media. The meeting notice and agenda was also distributed to the public upon request.

The complete agenda packet was available for review at all CHA offices during regular business hours and posted on the CHA web site at: www.ColumbiaHA.com.

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Randall Cole, Chief Executive Officer Date

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI

FINANCIAL STATEMENTS

DECEMBER 31, 2025

Contents

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

Board of Commissioners
Housing Authority of the City of Columbia, Missouri
Columbia, Missouri

Report On The Audit Of The Financial Statements

Opinion

We have audited the financial statements of the business-type of activities of the Housing Authority of the City of Columbia, Missouri (the Authority), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of December 31, 2025, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis For Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Financial Data Schedules, as required by the Department of Housing and Urban Development (HUD) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Financial Data Schedules, as required by HUD, are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2026, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

RubinBrown LLP

June 25, 2026

As management of the Housing Authority of the City of Columbia, Missouri (the Housing Authority), we offer readers of the financial statements this narrative overview and analysis of the financial activities of the Housing Authority for the fiscal years ended December 31, 2025 and 2024. This discussion and analysis is meant to provide an objective and easily readable analysis of the Housing Authority's financial activities based on current facts and conditions. The information contained in this section should be considered in conjunction with the basic financial statements which follow.

Financial Highlights

During 2025 and 2024, significant focus included planning for the Housing Authority's upcoming new construction and the renovation of the remaining 120 public housing units. Donations in the amount of $175,000 in 2024 were received for the Blind Boone Apartments to assist in achieving the Housing Authority's goals in this area.

The Housing Authority applied for and was awarded an additional 28 Veterans Affairs Supportive Housing (VASH) vouchers in 2024. During the fourth quarter of 2024, the CHA Section 8 Program waitlist was closed, and no vouchers were issued through the end of the year. There are no plans to reopen the waitlist until early 2027. The Emergency Housing Voucher (EHV) Program is currently being phased out through natural attrition as households exit the program. Meanwhile, the Mainstream Voucher Program expanded, reaching a total of 42 leased vouchers by the end of 2025.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Housing Authority's basic financial statements. The Housing Authority's basic financial statements have two components: financial statements and notes to the financial statements.

Under the accounting principles of the Governmental Accounting Standards Board, the Housing Authority is considered to be a special-purpose government entity engaged only in business-type activities. Accordingly, the financial statements are designed to provide readers with a broad overview of the Housing Authority's finances in a manner similar to a private sector business.

The statement of net position presents information on all the Housing Authority's assets, liabilities and deferred inflows, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the Housing Authority is improving or deteriorating.

The statement of revenues, expenses and changes in net position presents information detailing how the Housing Authority's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., depreciation and earned but unused vacation leave).

The Housing Authority's primary function of providing affordable and safe housing to low-income and special needs populations is primarily funded with a public operating subsidy received from the U. S. Department of Housing and Urban Development (HUD) and governed through the Annual Contributions Contract (ACC).

Housing Assistance Payments (HAP) are disbursed directly to landlords on behalf of tenants and are funded through federal grant programs. As a result, a substantial portion of the Housing Authority's total expenses reflect pass-through funding rather than administrative or operational costs.

For 2024 and 2025, expenses associated with these pass-through payments totaled $10,188,509 (49% of total expenses) and $10,069,479 (43% of total expenses), respectively.

Overview of the Housing Authority

The Housing Authority is a municipal corporation established under Chapter 99 of Revised Statutes of Missouri and created by City Ordinance in April 1956, to provide affordable housing for low-income persons residing in Columbia, Missouri. A five-member Board of Commissioners, including one resident Commissioner, is appointed by the Mayor of the City of Columbia ("the City") as the governing body of the Housing Authority.

In addition to providing affordable housing, the Housing Authority maintains a continuum of services and support to foster household stability and upward economic mobility.

Tenant Services is focused on three main goals: 1) helping youth succeed in school and life, 2) supporting families working toward self-sufficiency, and 3) enabling seniors and persons with disabilities to live independently.

The Housing Authority received continued HUD ROSS grant funding in 2024 and 2025 for Family Self-Sufficiency (FSS) Programming for the Public Housing and Housing Choice Voucher Programs. This funding supported two full-time FSS Coordinators and financial incentives for FSS participants to increase their income through work. An increase in funding in 2025 allowed for the addition of a third FSS Coordinator.

In 2024 and 2025, the Housing Authority continued to receive HUD ROSS grant funding to support a full-time Resident Services Coordinator to assist residents of public housing.

In 2003, The Housing Authority organized CHA Low-Income Services, Inc. (CHALIS), a 501(c)3 not-for-profit corporation, to expand services to residents and other low-income persons in Columbia and Boone County, Missouri. Activity for this legally separate entity is included as a blended "Component Unit" of the Housing Authority. The financial reporting entity is discussed further in Note 2 to the financial statements.

In 2025, grant funding made a variety of youth, family, and other special interest programs accessible through contact with CHALIS.

- Independent Living Program - Helping adults with disabilities and the elderly remain in their homes by increasing access to services, training, and social connections. Supported with grant funding through the City of Columbia Social Services Fund.
- Healthy Home Connections Program - Strengthening families to help children succeed by increasing connections to services, parent education, and social connections. Funded through the Boone County Children Services Fund.

- Moving Ahead Afterschool & Summer Program - Providing academic support, career exploration, meals, and out-of-school care for students; as well as information and referral, parent/family education and family development. Made possible through grant awards from Boone County Children Services Fund, City of Columbia Social Services Fund, Columbia Public Schools, Missouri Department of Elementary and Secondary Education 21st Century Community Learning Center Program, Veterans United Foundation, USDA Child and Adult Care Food Program and USDA Summer Food Service Program, Heart of Missouri United Way, USDA No Kid Hungry Program, Missouri Afterschool Network, as well as annual donations from local supporters and civic groups.

CHALIS-funded employees continue to seek and maintain funding sources to support the ongoing needs of the existing programs. Strong working relationships now exist with RagTag Cinema, Columbia Art League, Crown Counseling, and many others.

Housing Authority Fiscal Year Activities and Highlights

The Housing Authority provided rental assistance and affordable housing support to an average of 1,757 families per month in 2025, compared to an average of 1,900 families served per month in 2024.

Financial Analysis

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Housing Authority, like many other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The following table reflects the condensed, combined funds statements of net position as of December 31, 2025 and 2024:

	2025	2024
Assets:		
Current and Restricted Assets	$ 14,038,220	$ 10,153,443
Capital Assets	57,309,852	46,337,868
Other Assets	2,208,573	1,721,046
Total Assets	**73,556,645**	**58,212,357**
Liabilities:		
Current Liabilities	11,534,310	2,285,771
Non-Current Liabilities	16,120,988	13,188,815
Total Liabilities	**27,655,298**	**15,474,586**
Deferred Inflows Of Resources	**1,220,548**	**1,169,273**
Net Position:		
Net Investment in Capital Assets	36,021,257	33,281,806
Restricted Net Position	8,194,034	5,809,779
Unrestricted Net Position	465,508	2,476,913
Total Net Position	**44,680,799**	**41,568,498**

From 2024 to 2025, total current and restricted assets increased $3,884,777. This was mainly due to an increase in restricted cash which was contributed to the Kinney Point, Park Avenue, Providence Walkway, and Blind Boone Apartments renovation costs. Capital Assets increased by $10,971,984 due to building improvements of $8,740,548, new construction in progress of $1,622,566 at the Park Avenue and Bear Creek locations, and adjustments of $608,870 for assets sold during the year. Other assets increased $487,527 mainly due to loan cost amortization and the implementation of GASB 87, *Leases*.

Total liabilities increased by $12,180,712 from 2024 to 2025 primarily due to additional outstanding loans for the new affordable housing units under construction and an increase in short-term accounts payable.

The Authority's debt balances as of December 31, 2025 and 2024 consisted of the following:

	2025	2024
Current portion of capital debt:		
CCHT Youth Build Program Loan	$ —	$ 169,359
Kinney Point HDG, LP Bonds Series B	5,418,815	—
Kinney Point HDG, LP Bonds Series A	9,549	—
MMVHDG, LP Bonds	12,368	12,013
Stuart Parker HDG, LP Bonds	80,000	75,000
Bear Creek HDG, LP Bonds	44,056	42,566
Oak Towers HDG, LP Bonds	67,719	65,427
Bryant Walkway HDG, LP MHDC Fund Balance Loan	6,032	5,840
Total current portion of capital debt	**5,638,539**	**370,205**
Total current portion of long-term debt	**5,638,539**	**370,205**
Long-term portion of capital debt:		
CHALIS MHDC Loan	669,000	669,000
Kinney Point HDG, LP Bonds Series A	1,390,449	—
Kinney Point HDG, LP Bonds Series B	—	1,273,203
Park Avenue CDBG Loan	1,006,638	—
Park Avenue Legacy Bank Construction Loan	2,050,489	—
MMVHDG, LP Bonds	245,895	258,263
MMVHDG, LP FHLB AHP Loan	500,000	500,000
Stuart Parker HDG, LP HOME Loan	251,750	251,750
Stuart Parker HDG, LP FHLB AHP Loan	496,678	496,678
Stuart Parker HDG, LP Bonds	3,670,000	3,750,000
Bear Creek HDG, LP FHLB AHP Loan	500,000	500,000
Bear Creek HDG, LP Bonds	1,025,460	1,069,516
Oak Towers HDG, LP FHLB AHP Loan	500,000	500,000
Oak Towers HDG, LP Bonds	1,695,211	1,762,930
Oak Towers HDG, LP City of Columbia HOME Loan	80,000	80,000
Bryant Walkway HDG, LP MHDC HOME Loan	550,000	550,000
Bryant Walkway HDG, LP MHDC Fund Balance Loan	212,825	218,856
Bryant Walkway II HDG, LP City of Columbia HOME Loan	200,000	200,000
Bryant Walkway II HDG, LP MHDC HOME Loan	605,661	605,661
Total long-term portion of capital debt	**15,650,056**	**12,685,857**
Total Debt	**$ 21,288,595**	**$ 13,056,062**

In 2007, CHALIS entered into a $669,000 construction loan agreement with Missouri Housing Development Commission for construction of the McBaine Townhomes project, a development of five single-family homes. Construction was completed in the fiscal year ended September 30, 2009. The loan is secured with the constructed property and no payments are due during the 20-year compliance period. The loan is fully dischargeable upon maturity if the terms in the loan agreement are met.

To support the renovation and repositioning of the Housing Authority's remaining public housing units, as well as the construction of additional units at Kinney Point and Patriot Place-totaling more than 750 units-the Authority utilized a diverse mix of funding sources.

Capital financing included debt obligations in the form of bond issuances by the Housing Authority, as well as loans obtained through the Federal Home Loan Bank, the Missouri Housing Development Commission, and the City of Columbia. Certain funding provided through the City of Columbia was derived from federally sourced grant programs. In addition, the financing structure included seller-financed loans issued by the Housing Authority. Each bond issue or loan is secured by a deed of trust. Repayment terms have been established by the net cash flow distribution requirements set forth in the Limited Partnership agreement for each component unit. All intercompany debts are eliminated for the presentation of the agency-wide financial statements.

The Authority's investment in capital assets, at cost net of accumulated depreciation, for fiscal years ended as of December 31, 2025 and 2024 was as follows:

	2025	2024
Land	$ 2,120,546	$ 2,169,724
Building and building improvements	88,541,401	81,031,315
Furniture and fixtures	3,553,946	2,323,484
Construction in progress	4,976,540	3,353,974
Accumulated depreciation	(41,882,581)	(42,540,629)
Net Capital Assets	$ 57,309,852	$ 46,337,868

The following chart compares key revenue and expense categories for the 12-month fiscal years ended as of December 31:

	2025	2024
Revenue:		
Tenant rental and other revenue	$ 2,500,939	$ 2,411,478
Operating grants	15,129,995	15,017,391
Investment income	418,529	449,233
Other revenue	1,374,069	1,626,790
Gain on disposition of capital assets	34,565	65,247
Total Revenue	19,458,097	19,570,139
Expenses:		
Administrative expenses	3,126,290	3,084,388
Tenant services	1,312,354	1,235,290
Utilities	838,191	817,840
Maintenance and operations	3,136,707	1,678,997
Protective services	289,792	263,330
General expense	2,031,581	1,271,528
Housing assistance payments	10,069,479	10,188,509
Interest expense	413,170	343,007
Depreciation and amortization	2,171,822	2,112,494
Total Expenses	23,389,386	20,995,383
Excess Of Revenues Over (Under) Expenses	$ (3,931,289)	$ (1,425,244)

Revenues

Tenant rental and other revenue: Tenant rents are based on 30% of the tenant's eligible income. As the average income continues to increase due to recovery from COVID's income losses in 2019, Tenant Rental and Other Revenue increased $89,461, or 3.7%, from 2024 to 2025. Tenants were housed in an additional 34 units that completed construction in 2025.

Operating grants: Operating grants revenue increased $112,604 (0.7%) from 2024 to 2025. This increase was comprised of funds received to cover increased leasing in all voucher programs offset by a reduction in Capital Fund revenues due to reduction in public housing units mid-way through the fiscal year.

Investment Income: Investment income decreased by $30,704 (6.8%) compared to the prior year. This decline is primarily attributable to lower average account balances, largely resulting from the use of Columbia Community Housing Trust (CCHT) reserves for the closing of the Park Avenue project and ongoing expenditures related to the Kinney Point development. Additionally, the reduction in public housing operating grant funds received during the year contributed to the overall decrease in investment income.

Other revenue: Other Revenue decreased $252,721 (15.5%) from 2024 to 2025.

Expenses

Administrative: Administrative expenses increased $41,902 (1.4%) from 2024 to 2025. Two additional full-time positions and two additional ¾ time positions were added to the Moving Ahead Program due to the award of additional grant funding for the expansion of the program. The Housing Ambassador position was also added in 2024 to assist with increasing lease ups of available vouchers. An additional development related position was created in fourth quarter of 2024 to assist with redevelopment efforts.

Tenant Services: Tenant services increased $77,064 (6.2%) from 2024 to 2025. Relocation costs were incurred for the start of the Park Avenue renovation project. Salaries increased due to the addition of a third full-time Family Self-Sufficiency Coordinator.

Utilities: Utilities increased $20,351 (2.5%) from 2024 to 2025. The City of Columbia had rate increases in electric and water utility rates.

Maintenance and operations: Maintenance and operations expenses increased $1,457,710 (86.8%), from 2024 to 2025. Rising costs for maintenance contracts and materials contributed to the overall increase, alongside additional maintenance costs incurred for the demolition of the first Park Avenue building and costs incurred to renovate three units damaged by fires.

Protective Services: The cost of protective services increased $26,462 (10.0%) from 2024 to 2025.

General: Other general expenses increased $760,053 (59.8%) from 2024 to 2025. Property insurance costs increased significantly, driven by additional coverage requirements for new developments as well as broader increases in insurance premiums across all properties, reflecting prevailing industry-wide conditions. Additional syndication fees and organizational costs associated with new construction activities were also incurred during the period.

Housing Assistance Payments: Rental assistance expenses decreased by $119,030 (1.2%) from 2024 to 2025. In 2024, the Housing Authority saw a strong increase in lease-up rates and maximized the utilization of available Housing Choice Voucher (HCV) funding, while maintaining payment standards at 120% of Fair Market Rent to support participant access to housing. However, voucher issuance paused throughout 2025 due to funding constraints.

Capital Contributions

Capital contributions of $175,000 in 2024 included a donation for future affordable housing that will begin in 2026 at the Blind Boone Apartments. Contributions in 2025 totaling $7,043,590 include equity contributions toward the Kinney Point and Park Avenue projects.

Economic Factors and Next Year's Budgets and Rates

To continue to address the limited availability of affordable housing and higher rents, the Housing Authority requested approval from HUD to increase 2024's Payment Standards to 120% of the listed Fair Market Rents. This increased the availability of housing for 2024 and assisted CHA in reaching full utilization of voucher resources available through the Section 8 Program.

CHALIS discontinued the Homeless Outreach Coordinator position in 2024 due to successful lease-up efforts, full voucher utilization, and the expected expiration of available EHV funding that supported the role. In 2025, the Housing Authority continued to strategically reallocate staffing resources toward CHALIS-funded case management services. This shift is intended to support households in maintaining stable housing and to promote pathways toward increased economic self-sufficiency.

Affordable Housing Initiative

Since 2021, the Housing Authority has been awarded approximately $55 million in funding to support the development of the Kinney Point, Park Avenue, Providence Walkway, and Blind Boone Apartments projects. In 2024, the Housing Authority also secured an additional $21 million in funding commitments specifically for the Providence Walkway Apartments and Blind Boone Apartments developments.

The Kinney Point project achieved key construction milestones throughout 2024, with lease-up successfully completed by the end of 2025. The Park Avenue project reached financial closing in July 2025 and is currently approaching 50% completion.

The Housing Authority continues to make progress on the Providence Walkway and Blind Boone Apartments projects, meeting required development milestones, with financial closing anticipated in the third quarter of 2026.

Litigation and Other Matters

There were no pending lawsuits or pending fair housing complaints pertaining to CHA as of December 31, 2025, or as of the date of the Auditor's Report.

FINANCIAL CONTACT

The individual to be contacted regarding this report is Randy Cole at 573-554-7000. Specific requests may be submitted to the Housing Authority of Columbia, Missouri at 201 Switzler St, Columbia, MO 65203.

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI

STATEMENT OF NET POSITION

December 31, 2025

Assets	
Current Assets	
Cash and cash equivalents	$ 3,140,738
Accounts receivable - grants	768,770
Accounts receivable - other	510,036
Tenant accounts receivable	182,886
Allowance for doubtful accounts	(134,061)
Prepaid expenses	296,127
Leases receivable	147,446
Assets held for sale	528,103
Total Current Assets	5,440,045
Restricted Assets	
Cash and cash equivalents	7,470,226
Investments	1,127,949
Total Restricted Cash And Investments	8,598,175
Capital Assets	
Land	2,120,546
Buildings and building improvements	88,541,401
Furniture and fixtures	3,553,946
Construction in progress	4,976,540
	99,192,433
Less: Accumulated depreciation	41,882,581
Net Capital Assets	57,309,852
Other Assets	
Leases receivable	1,163,203
Tax credit fees, net	1,045,370
Total Other Assets	2,208,573
Total Assets	$ 73,556,645

STATEMENT OF NET POSITION

December 31, 2025

Liabilities And Net Position	
Current Liabilities	
Accounts payable	$ 3,028,712
Accrued wages and payroll taxes	43,169
Accrued compensated absences	100,181
Accrued interest payable	177,565
Tenant security deposits	351,921
Unearned revenue	2,177,860
Current portion of capital debt	5,638,539
Current portion of FSS escrow liability	1,169
PILOT liability	15,194
Total Current Liabilities	11,534,310
Noncurrent Liabilities	
Long-term capital debt	15,650,056
FSS escrow liability	404,143
Accrued compensated absences	66,789
Total Noncurrent Liabilities	16,120,988
Total Liabilities	27,655,298
Deferred Inflows Of Resources - Leases	1,220,548
Net Position	
Net investment in capital assets	36,021,257
Restricted for other purposes	8,194,034
Unrestricted	465,508
Total Net Position	44,680,799
Total Liabilities, Deferred Inflows, And Net Position	$ 73,556,645

See the notes to financial statements.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For The Year Ended December 31, 2025

Operating Revenues	
Rent and other tenant revenue	$ 2,500,939
Operating grants	15,129,995
Other revenue	1,374,069
Total Operating Revenues	19,005,003
Operating Expenses	
Administrative	3,126,290
Tenant services	1,312,354
Utilities	838,191
Maintenance and operations	3,136,707
Protective services	289,792
General expense	2,031,581
Housing assistance payments	10,069,479
Depreciation and amortization	2,171,822
Total Operating Expenses	22,976,216
Operating Loss	(3,971,213)
Non-Operating Revenues (Expenses)	
Investment income	418,529
Gain on disposition of capital assets	34,565
Interest expense	(413,170)
Total Non-Operating Revenues	39,924
Loss Before Capital Contributions	(3,931,289)
Capital Contributions	7,043,590
Change In Net Position	3,112,301
Net Position - Beginning Of Year	41,568,498
Net Position - End Of Year	$ 44,680,799

STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2025

Cash Flows From Operating Activities	
Received from tenants	$ 4,694,928
Received from grants	14,476,203
Received from other sources	1,284,782
Paid for salaries and benefits	(4,790,955)
Payments to tenants for housing assistance	(10,069,479)
Paid to vendors and landlords	(4,561,238)
Net Cash Provided By Operating Activities	1,034,241
Cash Flows From Capital And Related Financing Activities	
Capital contributions received	7,043,590
Purchase of capital assets	(13,370,493)
Proceeds from the sale of capital assets	350,346
Proceeds from the issuance of capital debt	8,048,920
Principal and interest paid on capital debt	(720,974)
Net Cash Provided By Capital And Related Financing Activities	1,351,389
Cash Flows From Investing Activities	
Purchase of investments	(46,008)
Interest received on cash and investments	418,529
Net Cash Provided By Investing Activities	372,521
Net Increase In Cash And Cash Equivalents	2,758,151
Cash And Cash Equivalents - Beginning Of Year	7,852,813
Cash And Cash Equivalents - End Of Year	$ 10,610,964
Reconciliation Of Operating Income To Net Cash From Operating Activities	
Operating loss	$ (3,971,213)
Adjustments to reconcile operating loss to net cash from operating activities:	
Depreciation and amortization	2,171,822
Changes in assets and liabilities:	
Tenant accounts receivable	(5,525)
Accounts receivable/payable - grants	(653,793)
Leases	(25,197)
Other accounts receivable	105,040
Prepaid costs, other assets, and inventory	(472,672)
Accounts payable	1,803,523
Accrued expenses	2,082,256
Net Cash Provided By Operating Activities	$ 1,034,241

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statements of the Housing Authority of the City of Columbia, Missouri (Authority) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Authority is a Special Purpose Government engaged only in business-type activities and therefore, presents only the financial statements required for the enterprise fund, in accordance with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.*

The Authority has multiple programs, which are accounted for in one enterprise fund, which is presented as such in the basic financial statements.

Measurement Focus And Basis Of Accounting

The basic financial statements of the Authority have been prepared using the economic resource measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Revenues, expenses, gains, losses, assets, liabilities and deferred inflows and outflows from exchange and exchange-like transactions are recognized when the exchange transaction takes place, while those from government-mandated and voluntary nonexchange transactions (principally federal grants) are recognized when all applicable eligibility requirements are met. Internal activity and balances are eliminated in preparation of the financial statements unless they relate to services provided and used internally. The Authority first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an Enterprise fund's principal ongoing operations.

These financial statements do not contain material inter-program balances, revenues or expenses for internal activity. The Authority's policy is to eliminate any material interprogram balances, revenues and expenses for these financial statements.

Cash And Cash Equivalents

Cash and cash equivalents include all highly liquid investments with an initial maturity of three months or less.

Investments

The Authority accounts for its investments at fair value and categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. At December 31, 2025, the Authority's investments were held in money market mutual funds, which are classified as Level 1 investments, and repurchase agreements, which are classified as Level 2 investments.

Accounts Receivable

Grants receivable consist of grant revenue proceeds due from HUD and other various grantor agencies. Tenant accounts receivable are rental revenues and other miscellaneous proceeds due from tenants. Other accounts receivable consist primarily of construction advances due from affiliates and other miscellaneous receivables. All receivables are carried and reported at the amounts considered by management to be collectible.

An allowance for doubtful accounts based on management's assessment of credit history with tenants having outstanding balances and current relationships with them has been established.

Prepaid Expenses

Prepaid expenses consist of payments made to vendors for services and materials that will benefit future periods.

Assets Held for Sale

Assets held for sale consist of various plots of land associated with future housing developments. These assets will be sold to affordable housing entities in the future.

Unearned Revenue

The Authority recognizes revenues as earned. Funds received before the Authority is eligible to apply them are recorded as a liability under Unearned Revenue.

FSS Escrow Liability

The Family Self Sufficiency (FSS) program is a voluntary 5-year program whereby the program participant meets with an FSS coordinator who assists them working towards self-sufficiency. The participant's current earned income at enrollment is used to determine any increases in the participant's earned income. If the participant's earned income increases, the participant's portion of the rent increases, and the difference in the rent paid by the participant is deposited into an escrow account. Partial distributions can be made during this time to remove obstacles to success in completing goals. If the participant successfully completes the program, they receive a full distribution of their escrow account balance.

The escrowed funds are deposited in an interest-bearing bank account and interest income is allocated monthly to each escrow balance based on its percentage of the total. At December 31, 2025, the liability account for participants was $405,312.

Capital Assets

Property and equipment are recorded at cost. Donated property and equipment are recorded at acquisition value. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The costs of maintenance and repairs are expensed, while significant renewals and betterments are capitalized. Small dollar value minor equipment items are expensed. Depreciation on assets has been expensed in the statement of income and expenses. Estimated useful lives are as follows:

Buildings and improvements	15 - 40 years
Furniture and equipment	3 - 10 years

Deferred Inflows Of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Lease Arrangements

For arrangements in which the Authority is the lessor, a lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

The discount rates are based on estimates of the Authority's incremental borrowing rate to calculate the present value of lease payments when the rate implicit in the lease is not known. The Authority includes lease extension and termination options in the lease term, if after considering relevant economic factors, it is reasonably certain that the Authority will exercise the option.

The Blended Partnerships, as lessor, lease multifamily residential units, generally with a lease term of one year. While the leases typically include renewal options, the economic terms of the lease do not make it reasonably certain that a renewal option would be exercised. The Partnerships as for profit entities follow Accounting Standards Codification (ASC) Topic 842, *Leases*. The Partnerships classify the leases as operating leases and elect not to separate the lease component, comprised of monthly rents from tenants, from the associated non-lease components, comprised of fees related to utility costs. As blended component units the provisions of GASB Statement No. 87, *Leases* follow similar provisions to ASC Topic 842 and therefore no adjustment or additional disclosures were necessary related to the multifamily rental revenue.

Lease income for year ended December 31, 2025 totaled $2,500,939. Based on the remaining terms of the lease agreements, the Partnerships expect to receive lease payments totaling $2,749,009 during the year ending December 31, 2026.

Indirect Costs

Direct costs are charged to the Authority's applicable programs. The Authority charges indirect costs to its Central Office Cost Center, and charges the programs management fees based on fee rates provided by the Department of Housing and Urban Development.

Budgetary Control

The Authority maintains budgetary controls over its enterprise fund, as required by the Budget and Fiscal Control Act and the terms of the Authority's Annual Contributions Contract with HUD. An annual budget is adopted for its enterprise fund, except for the Authority's Capital Fund Grant Program. A multi-year budget is adopted for each Capital Grant within the Capital Fund Grant Program. The annual budget was prepared on the accrual basis of accounting.

Capital Contributions

Capital contributions to the Authority represent government grants and other aid used to fund capital projects. Capital contributions are recognized as increases in net position when all eligibility requirements, including time requirements, are met.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available for issue, which is the date of the Independent Auditors' report.

2. Financial Reporting Entity

The Authority was established by the City Council of the City of Columbia pursuant to the laws of the State of Missouri to transact business and to have powers as defined therein. The Authority was created for the purpose of providing safe and sanitary housing for the low-income citizens of the City of Columbia. The Authority's Board of Commissioners are appointed by the City's Mayor. However, the Authority has complete legislative and administrative authority and it recruits and employs its own personnel. The Authority adopts a budget that is approved by the Board of Commissioners. Subsidies for operations are received primarily from HUD. The Authority has substantial legal authority to control its affairs without local government approval; therefore, all operations of the Authority are a separate reporting entity as reflected in this report and is not a component unit of the City of Columbia or any other entity. The Authority is responsible for its debts and is entitled to surpluses.

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Statement No. 14 (amended), of the Governmental Accounting Standards Board: *The Financial Reporting Entity, Statement No. 39: Determining Whether Certain Organizations are Component Units, and Statement No. 61: The Financial Reporting Entity: Omnibus*. These criteria include manifestation of oversight responsibility including financial accountability, appointment of a voting majority, imposition of will, financial benefit to or burden on a primary organization, financial accountability as a result of fiscal dependency, potential for dual inclusion, and organizations included in the reporting entity although the primary organization is not financially accountable. Based upon the application of these criteria, the reporting entity includes the following blended component units:

CHA Low-Income Services, Incorporated (CHALIS) is a not-for-profit corporation, incorporated under the laws of the State of Missouri in April 2003. CHALIS was established to expand services to residents of the Authority and other low-income persons in Columbia and Boone County, Missouri. The Directors of CHALIS are the same individuals who serve on the Board of Commissioners for the Authority. Because it provides services that exclusively, or almost exclusively benefit the Authority, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes. This component unit's financial position and current year activity is reported in the accompanying schedules in the Child and Adult Care Food Program, Summer Food Service, Twenty-First Century Community Learning Center, and Blended Component Units (Non-Federal) columns. The organization's year end is December 31. CHALIS does not issue separate financial statements.

Columbia Community Housing Trust (CCHT) was incorporated under the laws of the State of Missouri in September 2013 as a not-for-profit corporation to develop affordable housing for homeownership and affordable rental housing for low-income households and to acquire undeveloped real estate for future development of affordable housing. Two donated homes are currently rented to qualified low-income families. The Directors of CCHT are the same individuals who serve as the Board of Commissioners for the Authority. Because it provides services that exclusively, or almost exclusively benefit the Authority, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes. This component unit's financial position and current year activity is reported in the accompanying schedules in the Blended Component Units (Non-Federal) column. The organization's year end is December 31. CCHT does not issue separate financial statements.

CHA Affordable Housing Development LLC (CHADEV) was incorporated under the laws of the State of Missouri as a not-for-profit corporation as an instrumentality of the Authority to develop low-income dwelling property in the City of Columbia. The Directors of CHADEV are the same individuals who serve as the Board of Commissioners for the Authority. Because it provides services that exclusively, or almost exclusively benefit the Authority, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes. This component unit's financial position and current year activity is reported in the accompanying schedules in the Blended Component Units (Non-Federal) column. The organization's year end is December 31. CHADEV does not issue separate financial statements.

Mid-Missouri Veterans Housing Development Group, LP (MMVHDG) is a mixed finance partnership formed for the purpose of rehabilitating, owning and administering a low-income apartment complex for veterans in the City of Columbia. MMVHDG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for MMVHDG. MMVHDG also provides services that exclusively or almost exclusively benefit the Authority by providing housing to Authority participants through the Project-Based Voucher program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Bear Creek Housing Development Group, LP (BCHDG) is a mixed finance partnership formed for the purpose of rehabilitating, owning and administering a low-income apartment complex for citizens in the City of Columbia. The apartment complex was constructed through the U.S. Department of Housing and Urban (HUD) Rental Assistance Demonstration (RAD) program, which shifted units from the public housing program to the Project-Based Voucher program. BCHDG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for BCHDG. BCHDG also provides services that exclusively or almost exclusively benefit the Authority by providing housing to Authority participants through the RAD program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Stuart Parker Housing Development Group, LP (SPHDG) is a mixed finance partnership formed for the purpose of rehabilitating, owning and administering a low-income apartment complex for citizens in the City of Columbia. The apartment complex was constructed through the U.S. Department of Housing and Urban (HUD) Rental Assistance Demonstration (RAD) program, which shifted units from the public housing program to the Project-Based Voucher program. SPHDG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for SPHDG. SPHDG also provides services that exclusively or almost exclusively benefit the Authority by providing housing to Authority participants through the RAD program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Oak Towers Housing Development Group, LP (OTHDG) is a mixed finance partnership formed for the purpose of rehabilitating, owning and administering a low-income apartment complex for citizens in the City of Columbia. The apartment complex was constructed through the U.S. Department of Housing and Urban (HUD) Rental Assistance Demonstration (RAD) program, which shifted units from the public housing program to the Project-Based Voucher program. OTHDG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for OTHDG. OTHDG also provides services that exclusively, or almost exclusively benefit the Authority by providing housing to Authority participants through the RAD program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Bryant Walkway Housing Development Group, LP (BWHDG) is a mixed finance partnership formed for the purpose of rehabilitating, owning and administering a low-income apartment complex for citizens in the City of Columbia. The apartment complex was constructed through the U.S. Department of Housing and Urban (HUD) Rental Assistance Demonstration (RAD) program, which shifted units from the public housing program to the Project-Based Voucher program. BWHDG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for BWHDG. BWHDG also provides services that exclusively, or almost exclusively benefit the Authority by providing housing to Authority participants through the RAD program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Bryant Walkway II Housing Development Group, LP (BWHDG II) is a mixed finance partnership formed for the purpose of rehabilitating, owning and administering a low-income apartment complex for citizens in the City of Columbia. The apartment complex was constructed through the U.S. Department of Housing and Urban (HUD) Rental Assistance Demonstration (RAD) program, which shifted units from the public housing program to the Project-Based Voucher program. BWHDG II has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for BWHDG II. BWHDG II also provides services that exclusively, or almost exclusively benefit the Authority by providing housing to Authority participants through the RAD program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Kinney Point Housing Development Group, LP (KPDG) is a mixed finance partnership formed for the purpose of constructing, owning and administering a low-income apartment complex for citizens of the City of Columbia. The apartment complex was constructed through HOME ARP funds through the U.S. Department of Housing and Urban Development, 4% rolling federal tax credits, Missouri Department of Economic Development ARPA funds, donation from a local foundation, and project-based vouchers out of CHA's Housing Choice Voucher allocation. KPDG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for KPDG. KPDG also provides services that exclusively, or almost exclusively benefit the Authority by providing housing to Authority participants through the Project-Based Voucher program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Park Avenue Housing Development Group, LP (PADG) is a mixed finance partnership formed for the purpose of constructing, owning and administering a low-income apartment complex for citizens of the City of Columbia. The apartment complex was constructed through the RAD program which shifted units from the public housing program to the Project-Based Voucher Program. The project was funded by City of Columbia ARPA funds, Boone County ARPA funds, City of Columbia CDBG funds and 9% low-income housing tax credits and project-based vouchers issued by HUD through RAD Conversion. PADG has a December 31 year end and issues a separate financial statement. Governance is substantially the same because the Authority has a 100% interest in the general partner which is responsible for all operational, managerial and governance decisions. The Authority also has a financial burden according to clauses in the partnership agreement as well as fiscal responsibility for PADG. PADG also provides services that exclusively, or almost exclusively benefit the Authority by providing housing to Authority participants through the Project-Based Voucher program. Therefore, its financial balances and transactions are combined (blended) with those of the Authority for financial reporting purposes and are included in the accompanying financial data schedules in the Blended Component Units (Non-Federal) column.

Other component units consist of various related organizations with net position amounting to $1,696,814 and are also reported in the accompanying schedules in the Blended Component Units (Non-Federal) column.

3. Cash, Cash Equivalents And Investments

Cash And Cash Equivalents

The Authority's cash and cash equivalents consist of cash held in interest bearing checking and money market accounts with varying interest rates up to 4.74% as of December 31, 2025. For deposits, custodial credit risk is the risk that in the event of bank failure, the Authority's deposits may not be returned to it. Protection of the Authority's deposits is provided by the Federal Deposit Insurance Corporation (FDIC) and by eligible securities pledged by financial institutions. As of December 31, 2025, the Authority's bank balances were entirely insured by the FDIC or collateralized with securities held by the bank in the name of the Authority.

Investments

The Authority does not have a formal investment policy and instead adheres to guidance provided by HUD for approved investment instruments and how to monitor and manage invested funds. HUD requires housing authorities to invest excess funds in obligations of the United States government, certificates of deposit or any other federally-insured investments.

A summary of investments, maturities and credit risk as of December 31, 2025 is as follows:

Investment	Carrying Value	Fair Value	Less Than One Year	Credit Risk
Money market mutual funds	$ 458,444	$ 458,444	$ 458,444	AAA-mf/Aaa
Repurchase agreements	669,505	669,505	669,505	Not rated
	$ 1,127,949	$ 1,127,949	$ 1,127,949	

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. HUD's Investment Policy does not specifically address this risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. HUD investment policy states that funds in excess of insured amounts should be invested in securities that mature in one year or less. Operating reserves may be invested in securities up to 3 years to reduce the impact of interest rate volatility. Investments in securities must be capable of being liquidated on one day's notice.

Concentration Of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer. HUD's Investment Policy does not specifically address this risk.

Custodial Credit Risk

For investments, custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. HUD's Investment Policy states for invested securities with depository or reporting dealers selling securities, the Authority must receive written representation that the investing entity has not received any adverse financial report from a credit reporting agency or state and federal regulatory agency. The Authority is to also limit credit risk by adherence to the list of HUD permitted investments, which are backed by the full faith and credit of or a guarantee of principal and interest by the U.S. Government.

The Authority had no realized gains or losses on the sale of investments. The calculation of realized gains or losses is independent of a calculation of the net change in the fair value of investments.

4. Commitments And Contingencies

The Authority entered into a contract in the original amount of $20,721,858 related to the construction of Park Avenue. At December 31, 2025, the total amount of the construction contract was $20,953,159 as a result of change orders, and $3,724,286 was completed and billed.

Grant amounts received or receivable are subject to audit and adjustment by grantor agencies. If expenses are disallowed as a result of these audits, the claims for reimbursement to the grantor agency would become a liability of the Authority. In the opinion of management, any such adjustments would not be significant.

5. Risk Management

The Authority is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority carries commercial insurance for all risks of loss, including workman's compensation and employee health and accident insurance. The Authority has not had any significant reductions in insurance coverage or any claims not reimbursed.

6. Concentration Of Risk

The Authority receives most of its funding from HUD. These funds and grants are subject to modification by HUD depending on the availability of funding.

7. Retirement Plan

The Authority provides a defined contribution retirement plan (Plan) with the options of a salary deferral contribution and/or roth contribution for regular employees. The Plan is administered by OneAmerica. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Enrollment in the Plan is automatic at the next enrollment period upon completion of six months of employment for all full time employees age 21 and over, unless the employee selects the option to not enroll. Enrollment in the Plan is automatic for part-time employees age 21 and over at the next enrollment period after 1,000 hours of service within the first year of employment or at the next enrollment period after 1,000 hours of service within a calendar year starting with the first year after employment, unless the employee selects the option to not enroll.

An employee may contribute up to the maximum allowed under IRS regulations of his or her gross wages as a salary deferral contribution and/or roth contribution. The Authority contributes to the Plan, on behalf of each participant and for each payroll period, an amount equal to one hundred fifty percent (150%) of the amount contributed by such participant as a salary deferral contribution and/or roth contribution. In applying this matching contribution formula, however, any salary deferral and/or roth contributions in excess of four percent (4%) of a participant's compensation shall be disregarded. Employees shall be 100% vested at the time of their enrollment in the Plan. Enrollment in the Plan occurs during the months of January and July of each calendar year. Participant loans are permitted in accordance with the IRS definition of a financial hardship and Plan policies and the approval of the Trustees.

In 2025, the Authority made required contributions to the Plan in the amount of $153,800. There were no significant liabilities due to the Plan outstanding at December 31, 2025.

8. Restricted Cash And Investments

The Authority's restricted cash and investments consists of the following as of the end of the year:

Replacement and repair reserve	$ 2,109,658
CCHT reserves held for development	2,823,401
Other escrow holdings	3,665,116
	$ 8,598,175

9. Inter-Program Balances

The Authority manages several programs. Many charges, i.e., payroll, benefits, insurance, etc. are paid by the Authority and subsequently reimbursed by various funds. Additionally, the Authority's Business Activities Program has advanced funds to the Blended Limited Partnerships to partially finance construction and renovation activity under executed promissory notes. Balances due for such advances are reflected in the Schedule of Assets, Liabilities and Net Position by Program, but are eliminated in the Authority's Statement of Net Position.

Inter-program balances at December 31, 2025 consisted of the following:

Current Receivables (Liabilities)	
Central Office Cost Center	$ 318,559
Continuum of Care Program	(937)
PIH Family Self Sufficiency Program	(7,053)
CHA Business Activities	2,359,636
CHA Development	4,733
Twenty-First Century Community Learning Centers	(76,893)
Resident Opportunity and Supportive Services	(2,211)
Section 8 Housing Choice Voucher Program	(1,669)
CACFP	(994)
CHALIS Non-Federal	(157,875)
CCHT	64,793
General Partner	(274,786)
TBRA	(30)
811 Mainstream	(582)
Mid-Missouri Veterans Housing Development Group, LP	(2,206)
Bear Creek Housing Development Group, LP	(646,924)
Oak Towers Housing Development Group LP	(325,644)
Stuart Parker Housing Development Group, LP	(968,183)
Park Avenue Housing Development Group LP	(43,718)
Bryant Walkway Housing Development Group LP	(13,221)
Bryant Walkway II Housing Development Group LP	(151,702)
Kinney Point Housing Development Group, LP	(73,093)
	$ —

Non-Current Receivables (Liabilities)	
Business Activities	$ 19,519,534
CHA Development	210,000
Bear Creek Housing Development Group, LP	(3,373,319)
Stuart Parker Housing Development Group, LP	(9,449,482)
Oak Towers Housing Development Group LP	(4,671,798)
Bryant Walkway II Housing Development Group LP	(1,234,935)
Park Avenue Housing Development Group LP	(1,000,000)
	$ —

10. Capital Assets

Summaries of capital asset balances and activity at December 31, 2025 are as follows:

	Central Office	Public Housing	Business Activities	County ARPA
Land	$ 24,513	$ 339,845	$ 262,609	$ —
Building and improvements	—	4,692,157	470,526	—
Furniture and equipment	125,147	545,454	67,475	—
Construction in process	—	—	—	31,614
Total Capital Assets	149,660	5,577,456	800,610	31,614
Buildings and improvements	—	(4,064,982)	(59,282)	—
Furniture and equipment	(123,352)	(476,475)	(67,475)	—
Total Accumulated Depreciation	(123,352)	(4,541,457)	(126,757)	—
Total Capital Assets	$ 26,308	$ 1,035,999	$ 673,853	$ 31,614

	Housing Choice Vouchers	Blended Component Units	Elimination Of Gain On Transfer	Total
Land	$ —	$ 5,629,239	$ (4,135,660)	$ 2,120,546
Building and improvements	354,155	77,893,024	5,131,539	88,541,401
Furniture and equipment	93,285	2,347,325	375,260	3,553,946
Construction in process	—	5,241,836	(296,910)	4,976,540
Total Capital Assets	447,440	91,111,424	1,074,229	99,192,433
Buildings and improvements	(39,843)	(15,864,000)	(20,042,655)	(40,070,762)
Furniture and equipment	(80,157)	(1,064,360)	—	(1,811,819)
Total Accumulated Depreciation	(120,000)	(16,928,360)	(20,042,655)	(41,882,581)
Total Capital Assets	$ 327,440	$ 74,183,064	$ (18,968,426)	$ 57,309,852

	December 31, 2024 Balance	Additions	Transfers And Deletions	December 31, 2025 Balance
Land	$ 2,169,724	$ 203,231	$ (252,409)	$ 2,120,546
Buildings and improvements	81,031,315	10,685,209	(3,175,123)	88,541,401
Furniture and equipment	2,323,484	1,236,680	(6,218)	3,553,946
Construction in process	3,353,974	12,621,455	(10,998,889)	4,976,540
Total Capital Assets	88,878,497	24,746,575	(14,432,639)	99,192,433
Buildings and improvements	(40,828,272)	(1,977,048)	2,734,558	(40,070,762)
Furniture and equipment	(1,712,357)	(105,680)	6,218	(1,811,819)
Total Accumulated Depreciatior	(42,540,629)	(2,082,728)	2,740,776	(41,882,581)
Net Book Value	$ 46,337,868	$ 22,663,847	$(11,691,863)	$ 57,309,852

11. Leases - Lessor

The Authority has entered into five long-term lease agreements to lease out both building space to other third parties as well as rooftop space to communication entities with expiration dates through 2062. Rental and interest income under the lease agreements totaled $87,329 and $32,173, respectively, in 2025.

Future minimum rental receipts under the lease agreements as of December 31 are:

Year	Principal	Interest	Future Minimum Lease Receipts
2026	$ 53,668	$ 32,385	$ 86,053
2027	51,809	30,866	82,675
2028	55,531	29,232	84,763
2029	58,948	27,483	86,431
2030	63,314	25,616	88,930
2031 - 2035	192,290	111,753	304,043
2036 - 2039	134,345	90,704	225,049
2040 - 2044	174,520	68,699	243,219
2045 - 2049	137,383	45,516	182,899
2050 - 2054	132,157	32,855	165,012
2055 - 2059	173,680	17,588	191,268
2060 - 2062	83,004	1,762	84,766
	$ 1,310,649	$ 514,459	$ 1,825,108

12. Long-Term Liabilities

On November 19, 2007, CHALIS received a construction loan from the Missouri Housing Development Commission for construction of the McBaine Townhomes project. The loan allowed maximum borrowings of $669,000. Construction was completed during the year ended September 30, 2009, and $696,504 has been capitalized for the project. The loan is secured with the constructed property. Upon construction completion, the loan converted to a long term loan that has a 0% interest rate and no payments required during its 20-year term. The loan is fully dischargeable upon maturity if the terms and covenants set forth in the loan agreement are met. As of December 31, 2025, the outstanding balance of the loan agreement was $669,000.

During 2024, the CCHT entered into a loan commitment related to the construction of a new single-family home through its Youth Build Program. As of December 31, 2025, the loan was paid in full.

In May of 2015, the Authority issued bonds through UMB Bank (the Trustee), in the amounts of $350,000 (Series A) and $2,050,000 (Series B) for the purpose of loaning the funds to Mid-Missouri Veterans Housing Development Group, LP (MMVHDG - a blended component unit of the Authority) to partially finance the renovation of an apartment complex for veterans in Columbia. The bonds bear interest at 2.30%. Interest payments are payable monthly and the bonds mature in May of 2033 (Series A) and May of 2017 (Series B). MMVHDG paid off the Series B bonds during 2017. The bonds are ultimately secured with a Deed of Trust on the applicable property issued by MMVHDG for the benefit of the Trustee. Interest incurred and expensed during 2025 was $7,729. The balance outstanding on the Series A bonds was $258,263 at December 31, 2025. Future debt service requirements are as follows:

Year	Principal	Interest
2026	$ 12,368	$ 7,364
2027	12,733	6,999
2028	13,090	6,641
2029	13,394	6,334
2030	13,894	5,834
Thereafter	192,784	17,646
Total	$ 258,263	$ 50,818

In May of 2015, the Authority entered into an Affordable Housing Program loan agreement with Federal Home Loan Bank in the amount of $500,000 to fund a loan the Authority made to MMVHDG, to partially finance the rehabilitation of an apartment complex for veterans. The agreement is mortgaged with an assigned security interest in the applicable property, matures in May of 2047 and will not bear interest as long as the Affordable Housing Program loan criteria are satisfied. The Authority's principal obligations under the agreement are limited to principal payments received by the Authority under the applicable loan made to MMVHDG. The outstanding principal balance on the loan as of December 31, 2025 was $500,000.

In December of 2015, Stuart Parker Housing Development Group, LP entered into a non-interest bearing HOME Financing Program promissory note to the City of Columbia in the amount of $251,750 to partially finance the rehabilitation of an apartment complex for low-income citizens of Columbia. The note is mortgaged with an assigned security interest in the applicable property and matures in December of 2060. The outstanding principal balance on the loan as of December 31, 2025 was $251,750.

In December of 2015, the Authority entered into an Affordable Housing Program loan agreement with Federal Home Loan Bank in the amount of $500,000 to fund a loan the Authority made to Stuart Parker Housing Development Group, LP, to partially finance the rehabilitation of an apartment complex for low-income citizens of Columbia. The agreement is mortgaged with an assigned security interest in the applicable property, matures in December of 2050 and accrues interest at 1% compounded annually. The Authority's principal obligations under the agreement are limited to principal payments received by the Authority under the applicable loan made to SPHDG. The outstanding principal balance on the loan as of December 31, 2025 was $496,678. Accrued interest at December 31, 2025 was $39,736.

In December of 2015, the Authority issued bonds through UMB Bank (the Trustee), in the amounts of $4,300,000 (Series A) and $9,200,000 (Series B) for the purpose of loaning the funds to Stuart Parker Housing Development Group, LP (SPHDG - a blended component unit of the Authority) to partially finance the renovation of an apartment complex for low-income citizens in Columbia. The bonds bear interest at 2.25% (Series A) and 1.49% (Series B). Interest payments are payable semi-annually starting in June 2018 and the bonds mature in December of 2050 (Series A). Authority management intends to refinance the Series B bonds with long-term debt prior to maturity. The bonds are ultimately secured with a Deed of Trust on the applicable property issued by SPHDG for the benefit of the Trustee. The Series B bonds were paid off in March 2018. Interest incurred during the fiscal year was $190,875. The outstanding principal balance of the bonds was $3,750,000 as of December 31, 2025.

Future debt service requirements are as follows:

Year	**Principal**	**Interest**
2026	$ 80,000	$ 187,876
2027	85,000	184,275
2028	90,000	180,450
2029	90,000	176,400
2030	95,000	172,350
Thereafter	3,310,000	2,047,194
Total	$ 3,750,000	$ 2,948,545

In May of 2016, the Authority entered into an Affordable Housing Program loan agreement with Federal Home Loan Bank in the amount of $500,000 to fund a loan the Authority made to Bear Creek Housing Development Group, LP (BCHDG - a blended component unit of the Authority), to partially finance the rehabilitation of an apartment complex for low-income citizens of Columbia. The agreement is mortgaged with an assigned security interest in the applicable property, matures in December of 2051 and accrues interest at 1% compounded annually. The Authority's principal obligations under the agreement are limited to principal payments received by the Authority under the applicable loan made to BCHDG. Accrued interest at December 31, 2025 was $38,321. The outstanding principal balance on the loan as of December 31, 2025 was $500,000.

In May of 2016, the Authority issued bonds through UMB Bank (the Trustee), in the amounts of $1,350,000 (Series A) and $3,400,000 (Series B) for the purpose of loaning the funds to Bear Creek Housing Development Group, LP (BCHDG - a blended component unit of the Authority) to partially finance the renovation of an apartment complex for low-income citizens in Columbia. The bonds bear interest at 2.09%. Interest payments are payable monthly starting in September 2018 and the bonds mature in May of 2036 (Series A). Authority management intends to refinance the Series B bonds with long-term debt prior to maturity. The bonds are ultimately secured with a Deed of Trust on the applicable property issued by BCHDG for the benefit of the Trustee. Interest incurred during 2025 was $37,646. The Series B bonds were paid off in August 2018. The outstanding principal balance of the Series A bonds was $1,069,516 as of December 31, 2025.

Future debt service requirements are as follows:

Year	Principal	Interest
2026	$ 44,056	$ 36,181
2027	45,262	34,973
2028	47,089	33,146
2029	48,830	31,402
2030	50,541	29,692
Thereafter	833,738	149,369
Total	$ 1,069,516	$ 314,763

In December of 2016, the Authority entered into an Affordable Housing Program loan agreement with Federal Home Loan Bank in the amount of $500,000 to fund a loan the Authority made to Oak Towers Housing Development Group, LP (OTHDG - a blended component unit of the Authority), to partially finance the rehabilitation of an apartment complex for low-income citizens of Columbia. The agreement is mortgaged with an assigned security interest in the applicable property, matures in December of 2052 and accrues interest at 1% compounded annually and is due upon maturity. Interest incurred for 2025 was $5,000. The Authority's principal obligations under the agreement are limited to principal payments received by the Authority under the applicable loan made to OTHDG and is also due upon maturity. The outstanding principal balance on the loan as of December 31, 2025 was $500,000.

In December of 2016, the Authority issued bonds through UMB Bank, N.A (the Trustee), in the amount of $2,150,000 (Series A) and $5,850,000 (Series B) for the purpose of loaning the funds to Oak Towers Housing Development Group, LP (OTHDG - a blended component unit of the Authority) to partially finance the renovation of an apartment complex for low-income citizens in Columbia. The Series A bonds bear interest at 1.99% until the Rate Adjustment Date (maturity date of the Series B bonds, including extensions) and 3.40% on or after the Rate Adjustment Date. The Series B bonds bear interest at 1.99%. Interest payments are payable quarterly. The Series A bonds mature in December of 2036, and the Series B bonds were paid in full during 2019. The bonds are secured with a Deed of Trust on the applicable property issued by OTHDG for the benefit of the Trustee. Interest expense during 2025 was $62,483, with monthly payments of principal and interest. The outstanding principal balance of the Series A bonds was $1,762,930 as of December 31, 2025. Future debt service requirements are as follows:

Year	Principal	Interest
2026	$ 67,719	$ 59,701
2027	69,759	57,335
2028	72,377	55,043
2029	75,068	52,352
2030	77,697	49,723
Thereafter	1,400,310	237,976
Total	$ 1,762,930	$ 512,130

Bryant Walkway II Housing Development Group LP, obtained financing on November 30, 2017 in the amount of $100,000 from the City of Columbia. On October 24, 2018, the loan agreement was amended to increase the amount of the loan to $200,000. The loan is non-interest bearing. No payments are due until January 1, 2038. Commencing from January 1, 2038 through December 1, 2049, annual payments equal to 45% of Net Available Cash Flow are payable. As of December 31, 2025, the balance of the loan was $200,000.

In November of 2017, Bryant Walkway Housing Development Group, LP issued a HOME Financing Program promissory note to the Missouri Housing Development Corporation in the amount of $500,000 to partially finance the rehabilitation of an apartment complex for low-income citizens of Columbia. Interest is 1% per annum during the term of construction, and 0% per annum beginning on the conversion date of December 1, 2019. During 2019, the HOME Loan was amended to increase the available amount to $550,000 and to extend the construction phase through March 1, 2020. On April 1, 2020, annual installments of principal in the amount of $16,667 are due on the HOME Loan through March 1, 2040, the maturity date of the HOME Loan. Payments are deferred until the earlier of the Deferred Development Fee being paid in full or December 1, 2034. The payments are made from 50% of Surplus Cash as defined in the Regulatory Agreement. The HOME Loan is secured by a deed of trust on the Project. The outstanding principal balance on the loan as of December 31, 2025 was $550,000. No accrued interest payable balance remained on the HOME Loan as of December 31, 2025.

In November of 2017, Bryant Walkway II Housing Development Group, LP issued a HOME Financing Program promissory note to the Missouri Housing Development Corporation in the amount of $690,000 to partially finance the rehabilitation of an apartment complex for low-income citizens of Columbia. Interest is 1% per annum during the term of construction, and 0% per annum beginning on the conversion date of December 1, 2019. Monthly interest only payments are due through December 1, 2019. Beginning January 1, 2020, annual installments of $23,000 are payable. Payments are deferred until the deferred developer fee is paid in full or December 1, 2034, whichever is earliest. All principal payments are payable solely from 50% of surplus cash. The note is mortgaged with an assigned security interest in the applicable property and matures in December 2039. The outstanding principal balance on the loan as of December 31, 2025 was $605,661. There was no accrued interest at December 31, 2025.

Bryant Walkway Housing Development Group, LP entered into a loan agreement (the Note) with Missouri Housing Development Corporation ("MHDC") on November 29, 2017, which allows for total advances up to $5,989,000 to fund the acquisition and rehabilitation of the project. The Construction phase interest is currently at 3.25%. During 2019, the Note was amended to extend the construction phase and delay repayment to begin on March 1, 2020, with the principal payment of $5,739,000 or such amount necessary to reduce the outstanding balance of the Note to $250,000. On April 1, 2020, monthly installments of principal and interest in the amount of $1,088 are due on the Note through February 1, 2040, the maturity date of the Note. The amendment also delayed the failure-to-pay fee of $57,490 and the additional interest of 3% charged on the outstanding balance. The Note is secured by a first mortgage on the property. As of December 31, 2025, the balance of the Note was $218,857. Accrued interest payable on the Note as of December 31, 2025, was $591.

Future debt service requirements are as follows:

Year	Principal	Interest
2026	$ 6,032	$ 7,024
2027	6,231	6,825
2028	6,437	6,619
2029	6,649	6,407
2030	6,869	6,186
Thereafter	186,639	45,460
Total	$ 218,857	$ 78,521

During fiscal year 2018, Oak Towers Housing Development Group received financing from the City of Columbia HOME Funds under a loan commitment of $80,000 maturing in December 31, 2059, secured by subordinate deed of trust, to provide improvement to the Project. The loan is non-interest bearing through maturity. As of December 31, 2025, the outstanding balance was $80,000.

In July 2024, the Authority issued bonds through UMB Bank, N.A (the Trustee), in the amount of $1,400,000 (Series A) and $5,418,815 (Series B) for the purpose of loaning the funds to KPDG to partially finance the renovation of an apartment complex for low-income citizens in Columbia. The Series A bonds bear interest at 8% until the Rate Adjustment Date and 6.45% thereafter. The Series B bonds bear interest at 8%. The bonds are secured with a Deed of Trust on the applicable property issued by KPDG for the benefit of the Trustee.

Commencing on February 1, 2026, KPDG is required to make monthly payments of principal and interest on the Series A Bonds. The note associated with the Series A Bonds matures on January 1, 2041. As of December 31, 2025, the balance of the Series A Bonds was $1,399,998. Accrued interest payable on the bonds as of December 31, 2025 was $9,644.

Future debt service requirements are as follows:

Year	Principal	Interest
2026	$ 9,549	$ 86,101
2027	10,935	93,411
2028	11,428	92,918
2029	12,490	91,856
2030	13,359	90,987
Thereafter	1,342,237	854,025
Total	$ 1,399,998	$ 1,309,298

The Series B Bonds will mature on July 1, 2026 at which time all principal and interest will be paid with the construction completion equity contribution. As of December 31, 2025, the balance of the Series B Bonds was $5,418,815. Accrued interest payable on the bonds as of December 31, 2025 was $37,330.

In July 2025, the Authority entered into a construction financing loan with Legacy Bank and Trust Company (the Lender) for the purpose of loaning the funds to PADG to partially finance the renovation of an apartment complex for low-income citizens in Columbia. The Loan is secured by a deed of trust on the applicable property issued by PADG. The agreement allows the PADG to borrow up to $11,000,000. The Construction loan shall bear interest at a rate of 7.5% per annum until the Conversion Date. Accordingly, interest of $15,718 incurred during the period was capitalized and included in the basis of the building, as the Project was not yet placed in service. Commencing on September 1, 2025 and continuing until the Maturity Date, interest only payments shall be due and payable on a monthly basis. The Lender shall grant a request by PADG to extend the Maturity Date six months from the maturity date of September 1, 2027. On or before the Conversion Date, repayment of the construction loan principal balance is required in an amount equal to reduce the principal balance outstanding to $1,950,000 (Permanent Loan). The Permanent Loan shall accrue interest at a rate of 7.37% per annum. Upon conversion to permanent financing, monthly payments of principal and interest shall be made on the outstanding balance of the loan in the amount of $13,139 monthly over a 35-year amortization period. Any remaining principal and interest shall be due and payable on the first day of the calendar month which is one hundred eighty months from the Conversion Date. As of December 31, 2025, the balance of the construction loan was $2,050,489.

The Authority received financing from the City of Columbia Community Development Block Grant (CDBG) Funds under a loan commitment of $1,006,638, secured by a fifth deed of trust, for the acquisition and construction of PADG. The loan bears no interest and is payable in full on the maturity date of December 31, 2057. As of December 31, 2025, the outstanding balance was $1,006,638.

A summary of long-term liability activity for the period ended December 31, 2025, is as follows:

	Balance 12/31/24	Increase	Decrease	Balance 12/31/25	Due Within One Year
Capital Debt					
MHDC Loan	$ 669,000	$ —	$ —	$ 669,000	$ —
CCHT Youth Build Program Loan	169,359	—	169,359	—	—
MMVHDG, LP Bonds	270,276	—	12,013	258,263	12,368
MMVHDG, LP FHLB AHP Loan	500,000	—	—	500,000	—
Stuart Parker HDG, LP HOME Loan	251,750	—	—	251,750	—
Stuart Parker HDG, LP FHLB AHP Loan	496,678	—	—	496,678	—
Stuart Parker HDG, LP Bonds	3,825,000	—	75,000	3,750,000	80,000
Bear Creek HDG, LP FHLB AHP Loan	500,000	—	—	500,000	—
Bear Creek HDG, LP Bonds	1,112,082	—	42,566	1,069,516	44,056
Oak Towers HDG, LP FHLB AHP Loan	500,000	—	—	500,000	—
Oak Towers HDG, LP Bonds Series A	1,828,357	—	65,427	1,762,930	67,719
Bryant Walkway II, City of Columbia Loan	200,000	—	—	200,000	—
Bryant Walkway HDG, LP HOME Loan	550,000	—	—	550,000	—
Bryant Walkway II HDG, LP HOME Loan	605,661	—	—	605,661	—
Bryant WW MHDC Note Payable Fund Balance	224,696	—	5,839	218,857	6,032
Oak Towers HDG, LP City of Columbia HOME Funds	80,000	—	—	80,000	—
Kinney Point HDG, LP Bonds Series A	—	1,399,998	—	1,399,998	9,549
Kinney Point HDG, LP Bonds Series B	1,273,203	4,145,612	—	5,418,815	5,418,815
Park Avenue Legacy Bank Construction Loan	—	2,050,489	—	2,050,489	—
Park Avenue CDBG Loan	—	1,006,638	—	1,006,638	—
Non-Capital Debt					
Accrued Compensated Absences	145,003	54,654	32,687	166,970	100,181
FSS Escrow Liabilities	445,897	238,388	278,973	405,312	1,169
PILOT Liability	17,252	21,075	23,133	15,194	15,194
Total Liabilities	13,664,214	8,916,854	704,997	21,876,071	5,755,083
Less: Current Portion	(475,399)	—	—	(5,755,083)	
Total Long-Term Liabilities	$ 13,188,815			$ 16,120,988	

It is the Authority's policy to grant full time permanent employees vacation benefits in varying amounts to specified maximums depending on tenure with the Authority. The employees are entitled to vacation leave balances at termination. Vacation leave liabilities accrued but not yet paid as of December 31, 2025 totaled $166,970.

13. Blended Component Unit Financial Statements

Condensed Blended Component Units (Non-Federal) - Statement of Net Position - December 31, 2025:

	CHALIS	CCHT	CHA Development Corporation	MMVHDG, LP	Bear Creek HDG, LP	Stuart Parker HDG, LP	Oak Towers HDG, LP	Bryant Walkway HDG, LP	Bryant Walkway II HDG, LP	Kinney Point HDG, LP	Park Avenue HDG, LP	Other Component Units	Inter-Component Unit Eliminations	Total Blended Component Units
Assets														
Current and restricted assets	$ 97,220	$ 3,381,571	$ 350,218	$ 221,475	$ 943,555	$ 2,143,176	$ 1,057,044	$ 476,303	$ 316,263	$ 584,828	$ 253,338	$ 2,452	$ —	$ 9,827,443
Current assets due from the Authority	—	64,793	128,990	—	—	—	—	—	—	—	—	—	—	193,783
Current assets due from LPs	—	36,000	520,012	—	—	—	—	—	—	—	—	—	(556,012)	—
Capital assets	553,122	272,015	—	3,135,725	7,263,723	20,043,412	12,385,869	7,563,456	4,423,395	12,035,018	6,241,836	—	(3,735,229)	70,182,342
Other non-current assets	—	90,000	—	47,416	10,856	301,149	103,747	20,695	12,974	338,177	120,356	2,031,629	(2,031,628)	1,045,371
Other non-current due from the Authority	—	—	210,000	—	—	—	—	—	—	—	—	—	—	210,000
Other non-current due from LPs	—	6,112,666	578,253	—	—	—	—	—	—	—	—	—	(6,690,919)	—
Total Assets	$ 650,342	$ 9,957,045	$ 1,787,473	$ 3,404,616	$ 8,218,134	$ 22,487,737	$ 13,546,660	$ 8,060,454	$ 4,752,632	$ 12,958,023	$ 6,615,530	$ 2,034,081	$ (13,013,788)	$ 81,458,939
Liabilities														
Current liabilities	$ 31,109	$ 197,370	$ 13,766	$ 44,155	$ 190,623	$ 307,329	$ 190,591	$ 60,986	$ 47,597	$ 6,853,355	$ 783,812	11,039	$ —	$ 8,731,732
Current liabilities due to the Authority	157,875	—	124,257	2,206	646,924	968,183	325,644	13,221	151,702	73,093	43,718	274,786	—	2,781,609
Current liabilities due to CCHT	—	—	—	—	—	—	—	—	—	—	—	36,000	(36,000)	—
Current liabilities due to CHA Dev. Corp	—	—	—	—	—	—	—	183,427	30,000	—	296,910	9,675	(520,012)	—
Non-current liabilities	672,620	—	6,342	746,311	1,525,867	4,429,671	2,277,840	763,699	806,032	1,390,945	3,057,694	5,767	—	15,682,788
Non-current liabilities due to the Authority	—	—	—	—	3,373,319	9,449,482	4,671,798	—	1,234,935	—	1,000,000	—	—	19,729,534
Non-current liabilities due to CCHT	—	—	—	1,657,986	—	—	—	500,000	300,000	3,654,680	—	—	(6,112,666)	—
Non-current liabilities due to CHA Dev. Corp	—	—	—	—	35,952	—	—	304,301	—	238,000	—	—	(578,253)	—
Total Liabilities	$ 861,604	$ 197,370	$ 144,365	$ 2,450,658	$ 5,772,685	$ 15,154,665	$ 7,465,873	$ 1,825,634	$ 2,570,266	$ 12,210,073	$ 5,182,134	$ 337,267	$ (7,246,931)	$ 46,925,663
Net Position														
Net investment in capital assets	$ —	$ 272,015	$ —	$ 719,476	$ 2,319,245	$ 6,095,504	$ 5,371,140	$ 6,294,599	$ 2,082,798	$ 1,521,437	$ 2,184,708	$ —	$ 2,674,350	$ 29,535,272
Restricted net position	25,464	2,823,401	—	179,910	580,141	1,828,296	840,908	393,577	205,699	490,818	10,004	—	—	7,378,218
Unrestricted net position	(236,726)	6,664,259	1,643,108	54,572	(453,937)	(590,728)	(131,261)	(453,356)	(106,131)	(1,264,305)	(761,316)	1,696,814	(8,441,207)	(2,380,214)
Total Net Position	$ (211,262)	$ 9,759,675	$ 1,643,108	$ 953,958	$ 2,445,449	$ 7,333,072	$ 6,080,787	$ 6,234,820	$ 2,182,366	$ 747,950	$ 1,433,396	$ 1,696,814	$ (5,766,857)	$ 34,533,276

Condensed Blended Component Units (Non-Federal) - Statement of Revenues, Expenses and Changes in Net Position - For The Year Ended December 31, 2025:

	CHALIS	CCHT	CHA Development Corporation	MMVHDG, LP	Bear Creek HDG, LP	Stuart Parker HDG, LP	Oak Towers HDG, LP	Bryant Walkway HDG, LP	Bryant Walkway II HDG, LP	Kinney Point HDG, LP	Park Avenue HDG, LP	Other Component Units	Inter-Component Unit Eliminations	Total Blended Component Units
Operating Revenues														
Operating revenues	$ 603,056	$ 67,308	$ 635,576	$ 225,407	$ 845,848	$ 2,296,234	$ 1,215,397	$ 505,407	$ 244,800	$ 38,659	$ 242,180	$ 202,444	$ (737,354)	$ 6,384,962
Total Operating Revenues	603,056	67,308	635,576	225,407	845,848	2,296,234	1,215,397	505,407	244,800	38,659	242,180	202,444	(737,354)	6,384,962
Operating Expenses														
Operating expenses	592,937	14,599	189,839	202,195	558,552	2,182,630	1,105,804	450,414	251,388	264,366	318,322	259,068	(1,410)	6,388,704
Operating expenses (to the Authority)	1,500	1,044	—	11,268	32,479	133,732	72,924	23,622	14,688	3,196	5,969	—	—	300,422
Depreciation expense	18,886	3,400	—	126,703	225,678	645,428	382,519	261,067	138,144	85,780	—	—	—	1,887,605
Total Operating Expenses	613,323	19,043	189,839	340,166	816,709	2,961,790	1,561,247	735,103	404,220	353,342	324,291	259,068	(1,410)	8,576,731
Operating Income/(Loss)	(10,267)	48,265	445,737	(114,759)	29,139	(665,556)	(345,850)	(229,696)	(159,420)	(314,683)	(82,111)	(56,624)	(735,944)	(2,191,769)
Non-Operating Revenues/(Expenses)														
Non-operating revenues	2,914	67,324	30,984	6,121	27,249	95,923	29,772	9,576	7,811	800	835	—	(1,310)	277,999
Non-operating expenses	—	(5,700)	—	(17,896)	(129,467)	(145,501)	(14,837)	(115,113)	(4,612)	—	—	—	—	(433,126)
Total Non-Operating Revenues Over Expenses	2,914	61,624	30,984	(11,775)	(102,218)	(49,578)	14,935	(105,537)	3,199	800	835	—	(1,310)	(155,127)
Increase/(Decrease) In Net Position	(7,353)	109,889	476,721	(126,534)	(73,079)	(715,134)	(330,915)	(335,233)	(156,221)	(313,883)	(81,276)	(56,624)	(737,254)	(2,346,896)
Beginning Net Position	(203,909)	4,715,144	1,166,387	1,030,492	2,518,528	8,175,608	6,479,461	6,577,336	2,338,587	517,557	—	1,753,338	(5,231,947)	29,836,582
Capital Contributions - Limited Partners	—	—	—	—	—	—	—	—	—	509,276	1,514,672	—	—	2,023,948
Capital Contributions	—	4,934,642	—	50,000	—	—	—	—	—	35,000	—	100	(100)	5,019,642
Withdrawals	—	—	—	—	—	(127,402)	(67,759)	(7,283)	—	—	—	—	202,444	—
Ending Net Position	$ (211,262)	$ 9,759,675	$ 1,643,108	$ 953,958	$ 2,445,449	$ 7,333,072	$ 6,080,787	$ 6,234,820	$ 2,182,366	$ 747,950	$ 1,433,396	$ 1,696,814	$ (5,766,857)	$ 34,533,276

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI

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December 31, 2025

Housing Authority of the City of Columbia, MO (MO007)
COLUMBIA, MO
Entity Wide Balance Sheet Summary
Submission Type: Audited/Single Audit

Fiscal Year End 12/31/2025	Project Total	10.558 Child and Adult Care Food Program	10.559 Summer Food Service Program for Children	14.EFA FSS Escrow Forfeiture Account	14.218 Community Development Block Grants/Entitlement Grants	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	84.287 Twenty-First Century Community Learning Centers	14.267 Continuum of Care Program	9 Other Federal Program 2	21.027 Coronavirus State and Local Fiscal Recovery Funds	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.EHV Emergency Housing Voucher	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	794 501.00					1 224 223.00		47 462.00		39 688.00	-		126 334.00	34 117.00	394 817.00		114 870.00	10 785.00	2 788 798.00		2 788 798.00
112 Cash - Restricted - Modernization and Development																	-		-		-
113 Cash - Other Restricted	401 598.00			26 577.00		7 376 217.00		306 158.00			-				487 627.00		-		8 598 177.00		8 598 177.00
114 Cash - Tenant Security Deposits	26 163.00					325 758.00					-						-		351 921.00		351 921.00
115 Cash - Restricted for Payment of Current Liabilities				25.00													-		25.00		25.00
100 Total Cash	1 222 262.00	-	-	26 602.00	-	8 928 184.00	-	353 620.00	-	39 688.00	-	-	126 334.00	34 117.00	882 444.00	-	114 870.00	10 785.00	11 738 821.00	-	11 738 821.00
121 Accounts Receivable - PHA Projects																					
122 Accounts Receivable - HUD Other Projects	500 000.00						9 027.00			887.00	-		-			2 866.00	1 061.00		513 853.00		513 853.00
124 Accounts Receivable - Other Government		3 826.00				170 367.00			80 724.00										254 917.00		254 917.00
125 Accounts Receivable - Miscellaneous	204 770.00					259 367.00		1 600.00			-		3 128.00		52 700.00		939.00		522 504.00	(32 752.00)	489 752.00
126 Accounts Receivable - Tenants	24 640.00					158 247.00					-								182 887.00		182 887.00
126.1 Allowance for Doubtful Accounts - Tenants	(20 367.00)					(101 345.00)					-								(121 712.00)		(121 712.00)
126.2 Allowance for Doubtful Accounts - Other	(1 007.00)	-				-	-	-	-	-	-	-	-		-	-	-		(1 007.00)		(1 007.00)
127 Notes, Loans, & Mortgages Receivable - Current								5 785 985.00			-								5 785 985.00	(5 638 539.00)	147 446.00
128 Fraud Recovery	2 399.00										-				17 885.00				20 284.00		20 284.00
128.1 Allowance for Doubtful Accounts - Fraud	(2 399.00)										-				(8 942.00)				(11 341.00)		(11 341.00)
129 Accrued Interest Receivable								2 124 281.00			-								2 124 281.00	(2 124 280.00)	1.00
120 Total Receivables, Net of Allowances for Doubtful Accounts	708 036.00	3 826.00	-	-	-	486 636.00	9 027.00	7 911 866.00	80 724.00	887.00	-	-	3 128.00	-	61 643.00	2 866.00	2 000.00	-	9 270 651.00	(7 795 571.00)	1 475 080.00
131 Investments - Unrestricted											-								-		-
132 Investments - Restricted											-								-		-
135 Investments - Restricted for Payment of Current Liability											-								-		-
142 Prepaid Expenses and Other Assets	79 543.00					147 125.00		12 412.00			-				35 196.00			21 849.00	296 125.00		296 125.00
143 Inventories											-								-		-
143.1 Allowance for Obsolete Inventories											-								-		-
144 Inter Program Due From						128 990.00		235 355.00									-	447 204.00	811 549.00	(811 549.00)	-
145 Assets Held for Sale						265 484.00		262 609.00			-								528 103.00		528 103.00
150 Total Current Assets	2 009 841.00	3 826.00	-	26 602.00	-	9 956 443.00	9 027.00	8 775 862.00	80 724.00	40 575.00	-	-	129 462.00	34 117.00	979 283.00	2 866.00	116 870.00	479 838.00	22 645 349.00	(8 607 120.00)	14 038 229.00
161 Land	339 845.00					5 363 745.00					-							24 513.00	5 728 103.00	(3 607 556.00)	2 120 547.00
162 Buildings	4 692 157.00					70 726 553.00		414 098.00			-				354 155.00				76 186 963.00	8 569 657.00	84 756 620.00
163 Furniture, Equipment & Machinery - Dwellings	25 521.00					112 687.00					-								138 208.00		138 208.00
164 Furniture, Equipment & Machinery - Administration	519 833.00					2 234 640.00		67 475.00			-				93 286.00			125 147.00	3 040 381.00	375 360.00	3 415 741.00
165 Leasehold Improvements											-								-		-
166 Accumulated Depreciation	(4 541 457.00)					(16 928 361.00)		(126 758.00)			-				(120 000.00)			(123 351.00)	(21 839 927.00)	(20 042 655.00)	(41 882 582.00)
167 Construction in Progress						4 844 926.00		-			-	31 614.00							4 976 540.00		4 876 540.00
168 Infrastructure	-					3 726 153.00		56 428.00			-								3 782 581.00		3 782 581.00
160 Total Capital Assets, Net of Accumulated Depreciation	1 035 899.00	-	-	-	-	70 182 343.00	-	411 243.00	-	-	-	31 614.00	-	-	327 441.00	-	-	26 309.00	72 014 949.00	(14 705 094.00)	57 309 855.00
171 Notes, Loans and Mortgages Receivable - Non-Current						300 000.00		37 342 023.00											37 642 023.00	(36 178 821.00)	1 463 202.00
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due																			-	(210 000.00)	(210 000.00)
173 Grants Receivable - Non Current																			-		-
174 Other Assets	-					955 369.00					-								955 369.00		955 369.00
176 Investments in Joint Ventures																					
180 Total Non-Current Assets	1 035 899.00	-	-	-	-	71 437 712.00	-	37 753 266.00	-	-	-	31 614.00	-	-	327 441.00	-	-	26 309.00	110 612 341.00	(51 093 915.00)	59 518 426.00
200 Deferred Outflow of Resources											-								-		-
290 Total Assets and Deferred Outflow of Resources	3 045 740.00	3 826.00	-	26 602.00	-	81 394 155.00	9 027.00	46 529 128.00	80 724.00	40 575.00	-	31 614.00	129 462.00	34 117.00	1 306 724.00	2 866.00	116 870.00	506 147.00	133 257 690.00	(59 701 035.00)	73 556 655.00

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December 31, 2025

Housing Authority of the City of Columbia, MO (MO007)
COLUMBIA, MO
Entity Wide Balance Sheet Summary
Submission Type: Audited/Single Audit

Fiscal Year End 12/31/2025	Project Total	10.558 Child and Adult Care Food Program	10.559 Summer Food Service Program for Children	14.EFA FSS Escrow Forfeiture Account	14.218 Community Development Block Grants/Entitlement Grants	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	84.287 Twenty-First Century Community Learning Centers	14.267 Continuum of Care Program	9 Other Federal Program 2	21.027 Coronavirus State and Local Fiscal Recovery Funds	14.878 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.EHV Emergency Housing Voucher	COCC	Subtotal	ELIM	Total
311 Bank Overdraft											-								-		-
312 Accounts Payable <= 90 Days	174 591.00	2 734.00		25.00		2 646 320.00		1 108.00	360.00	187.00	-		1 497.00	61.00	106 415.00		690.00	6 346.00	2 946 333.00		2 946 333.00
313 Accounts Payable >90 Days Past Due											-								-		-
321 Accrued Wage/Payroll Taxes Payable	4 458.00	87.00				17 662.00	1 886.00	3 447.00	2 967.00		-				8 590.00	614.00		3 649.00	43 170.00		43 170.00
322 Accrued Compensated Absences - Current Portion	5 675.00					49 096.00		13 254.00			-				15 745.00			16 412.00	100 182.00		100 182.00
324 Accrued Contingency Liability											-								-		-
325 Accrued Interest Payable						2 124 281.00		177 566.00			-								2 301 847.00	(2 124 280.00)	177 567.00
331 Accounts Payable - HUD PHA Programs																-			-		-
332 Account Payable - PHA Projects											-								-		-
333 Accounts Payable - Other Government											-								-		-
341 Tenant Security Deposits	26 163.00					325 758.00					-								351 921.00		351 921.00
342 Unearned Revenue	8 082.00					47 432.00		2 181.00			-	-	784.00	2 028 763.00	90 617.00		-		2 177 859.00		2 177 858.00
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue						5 638 539.00					-								5 638 539.00		5 638 539.00
344 Current Portion of Long-term Debt - Operating Borrowings											-								-		-
345 Other Current Liabilities	11 418.00					4 944.00					-								16 363.00		16 363.00
346 Accrued Liabilities - Other	3 730.00	1.00				178.00	61.00	6 716.00	504.00	32 751.00	-		1 853.00		18 116.00	44.00	1 224.00	49 820.00	115 127.00	(32 752.00)	82 375.00
347 Inter Program - Due To	-	904.00				592 535.00	7 053.00		[illegible]	938.00	-		582.00	30.00	1 324.00	2 210.00		128 990.00	811 549.00	(811 549.00)	-
348 Loan Liability - Current								5 638 539.00											5 638 539.00	(5 638 539.00)	-
310 Total Current Liabilities	234 118.00	3 826.00	-	25.00	-	11 446 745.00	9 027.00	5 842 813.00	80 724.00	33 876.00	-	-	4 816.00	2 028 854.00	242 607.00	2 868.00	1 913.00	207 217.00	20 141 429.00	(8 607 120.00)	11 534 309.00
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-					35 379 591.00													35 379 591.00	(19 729 533.00)	15 650 058.00
352 Long-term Debt, Net of Current - Operating Borrowings											-								-		-
353 Non-current Liabilities - Other											-				404 143.00				404 143.00		404 143.00
354 Accrued Compensated Absences - Non Current	3 784.00					32 730.00		8 636.00			-				10 497.00			10 942.00	66 789.00		66 789.00
355 Loan Liability - Non Current								16 659 287.00											16 659 287.00	(16 659 287.00)	-
356 FASB 5 Liabilities											-								-		-
357 Accrued Pension and OPEB Liabilities																					
350 Total Non-Current Liabilities	3 784.00	-	-	-	-	35 412 321.00	-	16 668 123.00	-	-	-	-	-	-	414 640.00	-	-	10 942.00	52 509 810.00	(36 388 820.00)	16 120 990.00
300 Total Liabilities	237 902.00	3 826.00	-	25.00	-	[illegible]	9 027.00	22 510 936.00	80 724.00	33 876.00	-	-	4 816.00	2 028 854.00	657 447.00	2 868.00	1 913.00	218 159.00	72 651 239.00	(44 995 940.00)	27 655 299.00
400 Deferred Inflow of Resources								1 220 548.00			-								1 220 548.00		1 220 548.00
508.4 Net Investment in Capital Assets	1 035 999.00					29 164 212.00		411 243.00			-	31 614.00			327 440.00			26 308.00	30 996 816.00	5 024 439.00	36 021 255.00
511.4 Restricted Net Position	401 599.00			26 577.00		7 378 216.00		306 157.00			-				81 485.00				8 194 034.00		8 194 034.00
512.4 Unrestricted Net Position	1 370 340.00	-	-	-	-	(2 009 139.00)	-	22 080 243.00	-	6 710.00	-	-	124 646.00	(1 994 737.00)	240 352.00	-	114 957.00	261 680.00	20 185 052.00	(19 729 534.00)	455 518.00
513 Total Equity - Net Assets / Position	2 807 938.00	-	-	26 577.00	-	34 533 289.00	-	22 797 643.00	-	6 710.00	-	31 614.00	124 646.00	(1 994 737.00)	649 277.00	-	114 957.00	287 988.00	59 385 902.00	(14 705 095.00)	44 680 807.00
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	3 045 840.00	3 826.00	-	26 602.00	-	81 394 155.00	9 027.00	46 528 128.00	80 724.00	40 586.00	-	31 614.00	129 462.00	34 117.00	1 306 724.00	2 868.00	116 870.00	506 147.00	133 257 689.00	(59 701 034.00)	73 556 655.00

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI

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For The Year Ended December 31, 2025

Housing Authority of the City of Columbia, MO (MO007)
COLUMBIA, MO
Entity Wide Revenue and Expense Summary
Submission Type: Audited/Single Audit

Fiscal Year End 12/31/2025	Project Total	10.558 Child and Adult Care Food Program	10.559 Summer Food Service Program for Children	14.IIFA FSS Escrow Forfeiture Account	14.218 Community Development Block Grants/Entitlement Grants	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	84.287 Twenty-First Century Community Learning Centers	14.267 Continuum of Care Program	9 Other Federal Program 2	21.027 Coronavirus State and Local Fiscal Recovery Funds	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.EHV Emergency Housing Voucher	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	228 399 00					5 042 664 00													5 271 063 00	(2 809 508 00)	2 461 555 00
70400 Tenant Revenue - Other	2 760 00					36 623 00													38 383 00		38 383 00
70500 Total Tenant Revenue	231 159 00	-	-	-	-	5 079 287 00	-	-	-	-	-	-	-	-	-	-	-	-	5 310 446 00	(2 809 508 00)	2 500 938 00
70600 HUD PHA Operating Grants	458 846 00			2 975 00			184 049 00			227 533 00			351 591 00		13 233 431 00	73 291 00	448 686 00		14 980 502 00		14 980 502 00
70610 Capital Grants	149 494 00																		149 494 00		149 494 00
70710 Management Fee																					
70720 Asset Management Fee																		325 192 00	325 192 00	(325 192 00)	-
70730 Book Keeping Fee																		8 100 00	8 100 00	(8 100 00)	-
70740 Front Line Service Fee																		156 465 00	156 465 00	(156 465 00)	-
70750 Other Fees																					
70700 Total Fee Revenue																		487 757 00	487 757 00	(487 757 00)	-
70800 Other Government Grants	-	39 758 00	13 740 00		1 006 638 00	527 359 00			417 875 00			3 286 923 00		128 264 00					5 420 557 00		5 420 557 00
71100 Investment Income - Unrestricted	49 792 00			1 212 00		265 954 00		20 881 00		1 114 00			5 169 00	949 00	23 641 00		4 414 00	13 608 00	386 174 00		386 174 00
71200 Mortgage Interest Income	-							802 255 00											802 255 00	(802 255 00)	-
71300 Proceeds from Disposition of Assets Held for Sale	-																		-		-
71310 Cost of Sale of Assets	-																		-		-
71400 Fraud Recovery	-														12 815 00				12 815 00		12 815 00
71500 Other Revenue	88 492 00					2 802 886 00		547 065 00							2 616 00			5 068 00	3 446 127 00	(429 562 00)	3 016 565 00
71600 Gain or Loss on Sale of Capital Assets	-					11 923 00		22 642 00											34 565 00		34 565 00
72000 Investment Income - Restricted	-																		-		-
70000 Total Revenue	977 783 00	39 758 00	13 740 00	4 187 00	1 006 638 00	8 687 409 00	184 049 00	1 392 843 00	417 875 00	228 647 00	-	3 286 923 00	356 760 00	129 213 00	13 272 503 00	73 291 00	453 200 00	506 433 00	31 030 892 00	(4 529 082 00)	26 501 810 00
91100 Administrative Salaries	100 555 00	1 526 00	814 00			437 927 00		300 978 00	41 249 00	3 458 00			3 760 00	483 00	578 854 00		2 360 00	316 750 00	1 788 714 00		1 788 714 00
91200 Auditing Fees	5 203 00					117 532 00		4 563 00							50 144 00			9 906 00	187 348 00		187 348 00
91300 Management Fee	80 440 00					390 071 00					-				239 076 00		5 676 00		715 263 00	(625 613 00)	89 650 00
91310 Book-keeping Fee	4 500 00														148 417 00		3 548 00		156 465 00	(156 465 00)	-
91400 Advertising and Marketing	96 00					579 00		1 229 00											1 904 00		1 904 00
91500 Employee Benefit contributions - Administrative	31 967 00	113 00	61 00			118 505 00		74 766 00	3 917 00	520 00			1 067 00	54 00	156 904 00		265 00	78 177 00	466 418 00		466 418 00
91600 Office Expenses	18 424 00	78 00	22 00			98 547 00		22 772 00	4 982 00	211 00			69 00	123 00	52 077 00	2 298 00	486 00	79 206 00	280 295 00		280 295 00
91700 Legal Expense	1 468 00					11 163 00												24 109 00	36 740 00		36 740 00
91800 Travel	-					8 154 00		1 858 00	14 402 00						5 788 00	250 00		6 436 00	36 888 00		36 888 00
91810 Allocated Overhead	-																		-		-
91900 Other	7 879 00	1 008 00	47 00	146 00		23 057 00		60 430 00	13 547 00	1 107 00			2 200 00	368 00	103 876 00	7 591 00	2 134 00	11 984 00	235 369 00		235 369 00
91000 Total Operating - Administrative	250 532 00	2 725 00	944 00	146 00	-	1 205 535 00	-	466 596 00	78 097 00	5 296 00	-	-	7 096 00	1 028 00	1 335 136 00	10 139 00	14 469 00	526 568 00	3 907 404 00	(782 078 00)	3 125 326 00
92000 Asset Management Fee	6 100 00																		6 100 00	(6 100 00)	-
92100 Tenant Services - Salaries	951 00	5 352 00	3 616 00			408 909 00	131 128 00		254 209 00							42 910 00			847 075 00		847 075 00
92200 Relocation Costs	1 473 00					38 456 00													39 929 00		39 929 00
92300 Employee Benefit Contributions - Tenant Services	426 00	895 00	483 00			108 014 00	37 862 00		52 109 00							15 037 00			214 826 00		214 826 00
92400 Tenant Services - Other	3 729 00	30 666 00	8 626 00	2 115 00		142 022 00			22 795 00						763 00				210 716 00		210 716 00
92500 Total Tenant Services	6 579 00	36 913 00	12 725 00	2 115 00	-	697 401 00	168 990 00	-	329 113 00	-	-	-	-	-	763 00	57 947 00	-	-	1 312 548 00	-	1 312 548 00

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Housing Authority of the City of Columbia, MO (MO007)
COLUMBIA, MO
Entity Wide Revenue and Expense Summary
Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025	Project Total	10.558 Child and Adult Care Food Program	10.559 Summer Food Service Program for Children	14.IIA FSS Escrow Forfeiture Account	14.218 Community Development Block Grants/Entitlement Grants	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	84.287 Twenty-First Century Community Learning Centers
93100 Water	25 898.00					203 023.00			
93200 Electricity	28 248.00					354 659.00		508.00	
93300 Gas	13 480.00					40 376.00		3 124.00	
93400 Fuel	-							1 532.00	
93500 Labor	-								
93600 Sewer	21 425.00					132 827.00		328.00	
93700 Employee Benefit Contributions - Utilities	-								
93800 Other Utilities Expense	-								
93000 Total Utilities	89 051.00	-	-	-	-	730 885.00	-	5 492.00	-
94100 Ordinary Maintenance and Operations - Labor	239 644.00					370 240.00			
94200 Ordinary Maintenance and Operations - Materials and Other	45 948.00					188 491.00		7.00	
94300 Ordinary Maintenance and Operations Contracts	153 972.00					550 863.00		2 480.00	
94500 Employee Benefit Contributions - Ordinary Maintenance	67 008.00					121 701.00			
94000 Total Maintenance	506 572.00	-	-	-	-	1 231 295.00	-	2 487.00	-
95100 Protective Services - Labor	36 030.00					187 264.00			
95200 Protective Services - Other Contract Costs	-								
95300 Protective Services - Other	29.00					134.00			
95500 Employee Benefit Contributions - Protective Services	11 388.00					54 945.00			
95000 Total Protective Services	47 447.00	-	-	-	-	242 343.00	-	-	-
96110 Property Insurance	75 259.00					912 843.00		2 388.00	
96120 Liability Insurance	8 756.00					16 684.00		16 034.00	
96130 Workmen's Compensation	6 736.00	120.00	71.00			24 616.00	2 303.00	4 933.00	4 692.00
96140 All Other Insurance	6 870.00					40 042.00		1 050.00	
96100 Total insurance Premiums	97 621.00	120.00	71.00	-	-	994 185.00	2 303.00	24 405.00	4 692.00
96200 Other General Expenses	912.00					250 154.00		82 460.00	
96210 Compensated Absences	45 280.00					131 880.00	12 756.00	11 472.00	5 974.00
96300 Payments in Lieu of Taxes	15 488.00					164 357.00			
96400 Bad debt - Tenant Rents	14 960.00					53 979.00		(831.00)	
96500 Bad debt - Mortgages	-								
96600 Bad debt - Other	-								
96800 Severance Expense	-								
96000 Total Other General Expenses	76 640.00	-	-	-	-	600 370.00	12 756.00	93 101.00	5 974.00

Fiscal Year End: 12/31/2025	14.267 Continuum of Care Program	9 Other Federal Program 2	21.027 Coronavirus State and Local Fiscal Recovery Funds	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.EHV Emergency Housing Voucher	COCC	Subtotal	ELIM	Total
93100 Water						727.00			242.00	229 890.00		229 890.00
93200 Electricity						6 977.00			2 326.00	392 718.00		392 718.00
93300 Gas						1 491.00			497.00	58 968.00		58 968.00
93400 Fuel										1 532.00		1 532.00
93500 Labor										-		-
93600 Sewer						378.00			726.00	155 684.00		155 684.00
93700 Employee Benefit Contributions - Utilities										-		-
93800 Other Utilities Expense										-		-
93000 Total Utilities	-	-	-	-	-	9 573.00	-	-	3 791.00	838 192.00	-	838 192.00
94100 Ordinary Maintenance and Operations - Labor										609 884.00		609 884.00
94200 Ordinary Maintenance and Operations - Materials and Other						7.00			1 653.00	236 106.00		236 106.00
94300 Ordinary Maintenance and Operations Contracts		-	-			3 650.00			4 626.00	715 591.00	(47 655.00)	667 936.00
94500 Employee Benefit Contributions - Ordinary Maintenance										188 709.00		188 709.00
94000 Total Maintenance	-	-	-	-	-	3 657.00	-	-	6 279.00	1 750 290.00	(47 655.00)	1 702 635.00
95100 Protective Services - Labor										223 294.00		223 294.00
95200 Protective Services - Other Contract Costs										-		-
95300 Protective Services - Other										163.00		163.00
95500 Employee Benefit Contributions - Protective Services										66 333.00		66 333.00
95000 Total Protective Services	-	-	-	-	-	-	-	-	-	289 790.00	-	289 790.00
96110 Property Insurance						6 594.00			2 198.00	999 282.00		999 282.00
96120 Liability Insurance						10 357.00				51 831.00		51 831.00
96130 Workmen's Compensation	55.00			60.00	8.00	11 587.00	758.00	38.00	5 207.00	61 184.00		61 184.00
96140 All Other Insurance									4 223.00	52 185.00		52 185.00
96100 Total insurance Premiums	55.00	-	-	60.00	8.00	28 538.00	758.00	38.00	11 628.00	1 164 482.00	-	1 164 482.00
96200 Other General Expenses	41.00			1 209.00		101 968.00		2 204.00	2 458.00	441 406.00	(81 486.00)	359 920.00
96210 Compensated Absences						52 983.00	4 747.00		11 726.00	276 818.00		276 818.00
96300 Payments in Lieu of Taxes										179 845.00		179 845.00
96400 Bad debt - Tenant Rents										68 108.00		68 108.00
96500 Bad debt - Mortgages										-		-
96600 Bad debt - Other	644.00				3 271.00	6 159.00		1 640.00		11 714.00		11 714.00
96800 Severance Expense										-		-
96000 Total Other General Expenses	685.00	-	-	1 209.00	3 271.00	161 110.00	4 747.00	3 844.00	14 184.00	977 891.00	(81 486.00)	896 405.00

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI

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Housing Authority of the City of Columbia, MO (MO007)
COLUMBIA, MO
Entity Wide Revenue and Expense Summary
Submission Type: Audited/Single Audit

Fiscal Year End 12/31/2025	Project Total	10.558 Child and Adult Care Food Program	10.559 Summer Food Service Program for Children	14.EFA FSS Escrow Forfeiture Account	14.218 Community Development Block Grants/Entitlement Grants	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	1 Business Activities
96710 Interest of Mortgage (or Bonds) Payable	-					404 459 00		298 733 00
96720 Interest on Notes Payable (Short and Long Term)						490 066 00		22 167 00
96730 Amortization of Bond Issue Costs	-					89 093 00		
96700 Total Interest Expense and Amortization Cost	-	-	-	-	-	983 618 00	-	320 900 00
96900 Total Operating Expenses	1 060 542 00	38 758 00	13 740 00	2 261 00	-	[illegible]	184 049 00	913 181 00
97000 Excess of Operating Revenue over Operating Expenses	(102 759 00)	-	-	1 926 00	1 006 638 00	1 997 797 00	-	[illegible]
97100 Extraordinary Maintenance	-				1 006 638 00	305 418 00		
97200 Casualty Losses - Non-capitalized	-					122 008 00		
97300 Housing Assistance Payments	68 381 00					5 700 00		
97350 HAP Portability-In	-							
97400 Depreciation Expense	154 391 00					1 887 606 00		17 595 00
97500 Fraud Losses	-							
97600 Capital Outlays - Governmental Funds								
97700 Debt Principal Payment - Governmental Funds								
97800 Dwelling Units Rent Expense	-							
90000 Total Expenses	1 303 214 00	38 758 00	13 740 00	2 261 00	1 006 638.00	9 009 764 00	184 049 00	930 776 00
10010 Operating Transfer In	25 444 00							
10020 Operating transfer Out	(25 444 00)							
10030 Operating Transfers from/to Primary Government								
10040 Operating Transfers from/to Component Unit	-							
10050 Proceeds from Notes, Loans and Bonds								
10060 Proceeds from Property Sales								
10070 Extraordinary Items, Net Gain/Loss	-							
10080 Special Items (Net Gain/Loss)	-							796 769 00
10091 Inter Project Excess Cash Transfer In	-							
10092 Inter Project Excess Cash Transfer Out	-							
10093 Transfers between Program and Project - In	-							
10094 Transfers between Project and Program - Out	-							
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-	-	796 769 00
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	(325 431 00)	-	-	1 926 00	-	(322 935 00)	-	[illegible]

Fiscal Year End 12/31/2025	84.287 Twenty-First Century Community Learning Centers	14.267 Continuum of Care Program	9 Other Federal Program 2	21.027 Coronavirus State and Local Fiscal Recovery Funds	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.EHV Emergency Housing Voucher	COCC	Subtotal	ELIM	Total
96710 Interest of Mortgage (or Bonds) Payable											703 192 00	(703 192 00)	-
96720 Interest on Notes Payable (Short and Long Term)											512 233 00	(99 063 00)	413 170 00
96730 Amortization of Bond Issue Costs											89 093 00		89 093 00
96700 Total Interest Expense and Amortization Cost	-	-	-	-	-	-	-	-	-	-	1 304 518 00	(802 255 00)	502 263 00
96900 Total Operating Expenses	417 875 00	6 040 00	-	-	5 365.00	4 297 00	1 538 777 00	73 291 00	18 357 00	561 850 00	11 551 415 00	(1 719 574 00)	9 831 841 00
97000 Excess of Operating Revenue over Operating Expenses	-	222 407 00	-	3 286 923 00	348 395.00	124 916.00	11 733 726.00	-	[illegible]	(55 417 00)	10 479 277 00	(2 809 508 00)	16 669 769 00
97100 Extraordinary Maintenance											1 312,056 00		1 312 056 00
97200 Casualty Losses - Non-capitalized											122 008 00		122,008 00
97300 Housing Assistance Payments		221 534 00			318 593 00	58 967 00	11 792 018 00		412 795 00		12 878 988 00	(2 809 508 00)	10 069 480 00
97350 HAP Portability-In							-				-		-
97400 Depreciation Expense							22 040 00			1 187 00	2 082 729 00		2 082 729 00
97500 Fraud Losses											-		-
97600 Capital Outlays - Governmental Funds													
97700 Debt Principal Payment - Governmental Funds													
97800 Dwelling Units Rent Expense											-		-
90000 Total Expenses	417 875 00	227 574 00	-	-	327 958 00	63 264 00	13 352 835.00	73 291 00	431 152 00	563 047 00	27 947 196 00	(4 529 082 00)	23 418 114 00
10010 Operating Transfer In											25 444 00	(25 444 00)	-
10020 Operating transfer Out											(25 444 00)	25 444 00	-
10030 Operating Transfers from/to Primary Government													
10040 Operating Transfers from/to Component Unit											-		-
10050 Proceeds from Notes, Loans and Bonds													
10060 Proceeds from Property Sales													
10070 Extraordinary Items, Net Gain/Loss											-		-
10080 Special Items (Net Gain/Loss)											796 769 00	(796 769 00)	-
10091 Inter Project Excess Cash Transfer In											-		-
10092 Inter Project Excess Cash Transfer Out											-		-
10093 Transfers between Program and Project - In											-		-
10094 Transfers between Project and Program - Out											-		-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	796 769 00	(796 769 00)	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-	1 073 00	-	3 286 923 00	28 802 00	65 949 00	(80 332 00)	-	22 048 00	(54 614 00)	[illegible]	(796 769 00)	[illegible]

HOUSING AUTHORITY OF
THE CITY OF COLUMBIA, MISSOURI
GOVERNMENT AUDITING STANDARDS LETTER
FOR THE YEAR ENDED DECEMBER 31, 2025

Contents

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*

Board of Commissioners
Housing Authority of the City of Columbia, Missouri
Columbia, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the Housing Authority of the City of Columbia, Missouri (the Authority) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated June 25, 2026.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we consider to be a significant deficiency.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Authority's Response To Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RubinBrown LLP

June 25, 2026

SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2025

Financial Statement Findings

Finding 2025-001 Significant Deficiency - Control Finding

Criteria: Management is responsible for establishing and maintaining internal controls and proper reconciling procedures for the accurate recording of account balances, in conformity with generally accepted accounting principles.

Condition: General ledger adjustments were necessary to accurately state deferred revenue and grant revenue account balances.

Cause: For the financial statement areas listed above, there is a need to enhance accounting review and reconciling processes and controls to detect financial statement misstatements and ensure accurate financial reporting for these specific financial statement items.

Effect Or Potential Effect: General ledger adjustments were necessary to accurately state deferred revenue and grant revenue account balances. Additionally, there is an increased risk that financial information may not be reported accurately and in accordance with applicable accounting standards or grant provisions.

Identification As A Repeat Finding: N/A

Recommendation: Management should provide targeted training and guidance to personnel responsible for grant accounting to ensure a thorough understanding of applicable accounting standards, grant agreements, and reporting requirements. In addition, management should implement formal review procedures for grant-related transactions and account balances throughout the year and at year-end to help ensure that grant activity is recorded accurately, consistently, and in accordance with applicable requirements.

Views Of Responsible Officials: Management will implement procedures to align the classification and presentation of grant receivables and related revenue associated with grant funded development activities. Management has secured additional specialized training and technical assistance for the finance department and is evaluating opportunities to expand finance staff.

HOUSING AUTHORITY OF THE CITY OF COLUMBIA, MISSOURI

CORRECTIVE ACTION PLAN
For The Year Ended June 30, 2025

Finding 2025-001

Personnel Responsible For Corrective Action: Randy Cole, CEO

Anticipated Completion Date: July 31, 2026

Corrective Action Plan: Management will implement procedures to align the classification and presentation of grant receivables and related revenue associated with grant funded development activities. Management has secured additional specialized training and technical assistance for the finance department and is evaluating opportunities to expand finance staff.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended June 30, 2025

None

Department Source: CEO
To: CHA Board of Commissioners
From: CEO & Staff
CHA Board of Commissioners Meeting Date: August 26, 2026
Re: **Resolution 3024:** to Accept the Audited Financial Statements of the Housing Authority of the City of Columbia, Missouri for Fiscal Year Ending December 31, 2025

Executive Summary

The Columbia Housing Authority is required to have an audit of its financial statements and a single audit completed annually as part of its Annual Contributions Contract with HUD. The annual audit includes all CHA programs. Compliance testing was performed for the Section 8 Program and public housing as part of the single audit. With the expansion of CHA's management to other affordable housing programs, these entities have been reported with CHA's two 501(c)3 nonprofit corporations as a blended component unit.

Discussion

RubinBrown LLP conducted the audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of U.S. Office of Management and Budget Circular A-133, Audits States, Local Governments, and Non-Profit Organizations. Those standards require RubinBrown LLP to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. RubinBrown LLP believes that their audits provide a reasonable basis for their opinion.

RubinBrown LLP staff will present the audit at the CHA Board meeting and answer any questions from the Board of Commissioners. The audit report and summary presentation is included with the board packet.

Recommended Commission Action

Accept the Audited Financial Statements for the Housing Authority of the City of Columbia, Missouri.

Housing Authority of the City of Columbia, Missouri

Board Resolution

RESOLUTION #3024

A Resolution to Accept the Audited Financial Statements of the Housing Authority of the City of Columbia, Missouri for Fiscal Year Ending December 31, 2025

WHEREAS, the Annual Contributions Contract with the U.S. Department of Housing and Urban Development (HUD) and the Missouri Housing Authorities Law requires that an annual audit of financial statements and single audit be performed by an independent public accounting firm; and

WHEREAS, the Single Audit Act of 1984 requires comprehensive single audits for state and local governments that receive Federal assistance; and

WHEREAS, the Housing Authority of the City of Columbia, Missouri, receives Federal assistance in the form of Public Housing operating subsidies, Section 8 Housing Choice Voucher rental assistance, and various other Federal grants; and

WHEREAS, the accounting firm of RubinBrown LLP has performed an audit of the financial statements of the Housing Authority of the City of Columbia, Missouri, for the fiscal year ended December 31, 2025 that is in accordance with generally accepted auditing standards of the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Housing Authority of the City of Columbia, Missouri, adopts Resolution 3024 accepting the independent audited financial statements of the Housing Authority of the City of Columbia, Missouri for fiscal year ending December 31, 2025, performed by RubinBrown LLP.

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Bob Hutton, Chair

____

Randy Cole, Secretary

Adopted August 26, 2026

Housing Authority of the City of Columbia, Missouri
201 Switzler Street, Columbia, Missouri 65203
Office: 573.443.2556 ♦ TTY Relay 800.735.2966 ♦ Fax: 573.443.0051 ♦ www.ColumbiaHA.com

Department Source: Finance
To: CHA Board of Commissioners
From: CEO & Staff
CHA Board of Commissioners Meeting Date: August 26, 2026
Re: Year to date financials through June 30, 2026

Executive Summary

This report includes financial statements for the CHA entities for 6 months of FY 2026; January 1, 2026 through June 30, 2026.

Discussion

Financial Report Summary
Year-to-Date (YTD) through June 30, 2026

Key Financial Highlights:

- **Total Revenues:** $14,026,514
- **Total Expenditures:** $10,767,915
- **Net Gain (Including Depreciation and Amortization):** $3,258,599
  The YTD net gain includes approximately $3.9 million of non-operating revenue associated with Kinney Point and therefore is not representative of recurring operating results.
- **Net Income (Before Depreciation, Amortization):** $4,472,100

Most CHA entities and funds maintained positive Excess Operating Revenue over Operating Expenses YTD. Negative Excess Operating Revenue over Operating Expenses impacted the following funds and entities:

Public Housing Projects

- Total operating gain/loss was ($168,985). Occupancy is running significantly lower due to planned RAD conversion and renovation efforts. Capital Fund grant funding has not been available for draw. Transfers from AMP 1 Reserve have been used to cover operations.

Affordable Housing Development

- Total operating gain/loss was ($188,169). Developer fees have not yet been received for the Providence Walkway and Blind Boone Apartments projects.

Bear Creek

- Total operating gain/loss was ($16,368). A water leak early in the year caused higher utility costs.

LIHTC Properties

LIHTC properties are performing sufficiently in terms of revenues and expenses. Bear Creek is the only property not in excess of operating revenue over expenses. Bear Creek had a water leak that has been corrected that led to higher utility bills in February. CHA staff continue to monitor expenses on all LIHTC properties monthly. A summary of LIHTC property performance is as follows:

Property	Revenue Variance Under Budget	Expense Variance Over Budget	Operating Revenue Over Operating Expense-Variance
Stuart Parker	*	*	$7,944
Bear Creek	*	Water: $21,871	($46,778)
Oak	*	Insurance: $27,568	$(65,163)
MMV (Patriot)	*	*	$8,763
BWW	*	Maintenance Contracts: $10,958	$(8,623)
BWWII	Vacancy Loss: $12,708	*	$(3,453)
Kinney Point	*	Bond Interest Expense: $10,954 Insurance: $8,397 Office Expenses: $8,112	$23,129
Park Avenue	*	*	$140,987

Housing Choice Voucher (HCV)

- The HCV fund's net loss is ($11,720) YTD.
- CHA has no current plans to open its waitlist until 2027 due to high voucher utilization rates, increasing costs, and decreasing attrition rates.

Administration

- Total YTD Revenue - $921,770, and budget is $1,062,499.
- Total YTD Operating Expenses - $891,449, and budget is $799,782.

Recommended Commission Action

Review and consider the report.

Housing Authority of the City of Columbia, Missouri
201 Switzler Street, Columbia MO 65203
Office: (573) 443-2556 ◆ Fax: (573) 443-0051 ◆ TTY: (800) 735-2966 ◆ www.ColumbiaHA.com

MONTHLY FINANCIAL STATEMENTS

(unaudited)

June 30, 2026

Fiscal Year End
December 2026
Month 6 of 12

as submitted by:

Randy Cole, Chief Executive Officer
Housing Authority of the City of Columbia, MO

Columbia Housing Authority
Entity Wide Revenue and Expense Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergengy Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Communty Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Subtotal	ELIM	Total
Total Revenue	**$ 260,725**	**$ 3,155,235**	**$ 6,834,736**	**$ 7,847**	**$ 191,987**	**$ 177,327**	**$ 147,077**	**$ 31,782**	**$ 135,537**	**$ 479,152**	**$ 439,961**	**$ 32,452**	**$ 13,553**	**$ 672,612**	**$ 235,605**	**$ 12,815,589**	**$ (2,701,558)**	**$ 10,114,030**
Total Operating Expenses	**$ 429,710**	**$ 2,659,858**	**$ 821,279**	**$ 772**	**$ 6,407**	**$ 7,258**	**$ 6,890**	**$ 3,333**	**$ 135,537**	**$ 502,962**	**$ 112,409**	**$ 132,308**	**$ 201,722**	**$ 419,497**	**$ 270,230**	**$ 5,710,172**	**$ (900,794)**	**$ 4,809,378**
Excess of Operating Revenue over Operating Expenses	**$ (168,985)**	**$ 495,376**	**$ 6,013,457**	**$ 7,075**	**$ 185,580**	**$ 170,069**	**$ 140,187**	**$ 28,450**	**$ -**	**$ (23,811)**	**$ 327,552**	**$ (99,855)**	**$ (188,169)**	**$ 253,116**	**$ (34,625)**	**$ 7,105,417**	**$ (1,800,764)**	**$ 5,304,653**
Other Non-Operating Revenue		3,912,484														3,912,484		3,912,484
Extraordinary Maintenance	8,467	45,598	-	-	-	-	-	-	-	-	-	-	-	-	-	54,065	-	54,065
Housing Assistance Payments	-	-	6,017,043	-	176,292	169,834	139,778	27,858	-	-	-	-	-	-	-	6,530,805	(1,800,764)	4,730,041
Depreciation Expense	51,042	1,096,933	8,134	-	-	-	-	-	-	9,443	1,696	-	-	6,586	597	1,174,431	-	1,174,431
Total Expenses	**$ 489,220**	**$ 3,802,389**	**$ 6,846,456**	**$ 772**	**$ 182,699**	**$ 177,092**	**$ 146,667**	**$ 31,191**	**$ 135,537**	**$ 512,405**	**$ 114,105**	**$ 132,308**	**$ 201,722**	**$ 426,083**	**$ 270,827**	**$ 13,469,473**	**$ (2,701,558)**	**10,767,915**
Net Gain (Loss)	**$ (228,495)**	**$ 3,265,329**	**$ (11,720)**	**$ 7,075**	**$ 9,288**	**$ 235**	**$ 410**	**$ 592**	**$ -**	**$ (33,254)**	**$ 325,856**	**$ (99,855)**	**$ (188,169)**	**$ 246,530**	**$ (35,222)**	**$ 3,258,599**	**$ -**	**$ 3,258,599**

Housing Authority of the City of Columbia, MO (MO007)
Entity Wide Balance Sheet Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergengy Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Communty Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Total
100 Total Cash	1,089,427	5,849,853	850,279	34,352	133,538	116,090	41,440	34,778	-	83,990	582,942	-	198,951	337,104	368,144	9,720,889
120 Total Receivables, Net of Allowances for Doubtful Accounts	514,089	183,583	37,790	-	2,471	1,061	79	3,864	9,176	91,186	41,450	-	556,615	2,703,457	67,768	4,212,587
150 Total Current Assets	46,623	218,247	42,226	-	-	-	-	-	-	20,695	266,734	2,452	6,486	313,210	397,182	1,313,854
160 Total Capital Assets, Net of Accumulated Depreciation	984,957	79,704,779	319,306	-	-	-	-	-	-	543,679	270,319	-	-	404,658	25,711	82,253,409
180 Total Non-Current Assets	-	916,313	-	-	-	-	-	-	-	-	8,951,094	1,829,185	726,088	45,193,949	-	57,616,629
190 Total Assets	2,635,096	86,872,775	1,249,602	34,352	136,009	117,151	41,519	38,642	9,176	739,549	10,112,539	1,831,637	1,488,139	48,952,378	858,805	155,117,368
310 Total Current Liabilities	51,869	4,215,421	235,436	700	2,076	1,959	34,399	32,788	9,176	311,446	(40,760)	431,352	26,859	665,420	595,097	6,573,238
350 Total Non-Current Liabilities	3,784	52,012,667	376,609	-	-	-	-	-	-	672,620	67,768	5,768	6,342	19,022,236	10,942	72,178,735
300 Total Liabilities	55,653	56,228,088	612,045	700	2,076	1,959	34,399	32,788	9,176	984,066	27,008	437,120	33,200	19,687,656	606,039	78,751,974
400 Deferred Inflow of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	1,220,549	-	1,220,549
										-	-					
513 Total Equity/Net Assets	2,579,443	30,644,686	637,557	33,652	133,934	115,192	7,120	5,854	-	(244,517)	10,085,531	1,394,517	1,454,939	28,044,173	252,766	75,144,846
600 Total Liabilities and Equity/Net Assets	2,635,096	86,872,775	1,249,602	34,352	136,009	117,151	41,519	38,642	9,176	739,549	10,112,539	1,831,637	1,488,139	48,952,378	858,805	155,117,368

Columbia Housing Authority
Entity Wide Revenue and Expense Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergengy Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Communty Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Subtotal	ELIM	Total
Tenant Rental Revenue	$ 242,790	$ 1,304,687	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,614	$ 7,380	$ -	$ -	$ -	$ -	$ 1,568,471	$ -	$ 1,568,471
Rental Subsidies		1,800,764	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800,764	(1,800,764)	-
Vacancy Loss	(166,840)	(151,911)	-	-	-	-	-	-	-	-	-	-	-	-	-	(318,751)		(318,751)
Net Rental Revenue	75,950	2,953,540	-	-	-	-	-	-	-	13,614	7,380	-	-	-	-	3,050,484	(1,800,764)	1,249,720
Tenant Revenue - Other	525	11,437	-	-	-	-	-	-	-	-	-	-	-	-	-	11,962		11,962
Total Tenant Revenue	**76,474**	**2,964,978**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**13,614**	**7,380**	**-**	**-**	**-**	**-**	**3,062,446**	**(1,800,764)**	**1,261,682**
HUD PHA Operating Grants	116,195	-	6,126,734	7,281	176,074	159,163	139,778	-	135,537	-	-	-	-	-	-	6,860,762	-	6,860,762
HUD Voucher Admin Fees	-	-	689,860	-	13,559	15,756	6,890	-	-	-	-	-	-	-	-	726,065	-	726,065
Management Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149,055	149,055	(149,055)	-
Asset Management Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	(3,000)	-
Book Keeping Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76,321	76,321	(76,321)	-
Total Fee Revenue	**116,195**	**-**	**6,816,594**	**7,281**	**189,633**	**174,919**	**146,667**	**-**	**135,537**	**-**	**-**	**-**	**-**	**-**	**228,376**	**7,815,203**	**(228,376)**	**7,586,827**
Other Government Grants	-	-	-	-	-	-	-	31,191	-	450,485	-	-	-	-	-	481,676	-	481,676
Interest Income	21,022	84,153	13,131	566	2,354	2,408	410	592	-	1,296	31,581	-	13,553	28,870	6,859	206,794	-	206,794
Investment Income	-	-	-	-	-	-	-	-	-	-	-	-	-	411,836	-	411,836	(411,836)	-
Fraud Recovery	-	-	3,859	-	-	-	-	-	-	-	-	-	-	-	-	3,859	-	3,859
Other Revenue	47,033	106,104	1,152	-	-	-	-	-	-	13,756	401,000	32,452	-	231,906	371	833,775	(260,583)	573,192
Gain/Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	**$ 260,725**	**$ 3,155,235**	**$ 6,834,736**	**$ 7,847**	**$ 191,987**	**$ 177,327**	**$ 147,077**	**$ 31,782**	**$ 135,537**	**$ 479,152**	**$ 439,961**	**$ 32,452**	**$ 13,553**	**$ 672,612**	**$ 235,605**	**$ 12,815,589**	**$ (2,701,558)**	**$ 10,114,030**
Administrative Salaries	44,504	161,058	320,824	-	2,834	1,042	4,170	2,245	-	10,269	-	-	118,173	134,175	140,814	940,110	-	940,110
Auditing Fees	2,557	55,429	23,532	-	-	-	-	-	-	1,991	528	-	-	2,581	5,632	92,250	-	92,250
Management Fee	13,402	163,950	117,072	-	-	2,316	-	-	-	750	578	-	-	-	-	298,067	(298,067)	-
LIHTC Asset Mgmt	1,703	43,953	73,170	-	-	1,448	-	-	-	-	-	-	-	-	-	120,274	(76,321)	43,953
Advertising and Marketing	-	-	-	-	-	-	-	-	-	328	-	-	-	-	526	853	-	853

Columbia Housing Authority
Entity Wide Revenue and Expense Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergengy Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Communty Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Subtotal	ELIM	Total
Employee	12,125	45,772	92,906	-	785	117	577	252	-	363	-	-	27,132	36,762	37,881	254,671	-	254,671
Office Expenses	10,334	53,888	31,800	-	20	191	640	403	1,624	11,743	2	5,276	1,704	12,399	39,593	169,619	-	169,619
Legal Expense	249	5,057	-	-	-	-	-	-	-	-	-	-	-	-	10,912	16,218	-	16,218
Training & Travel	126	490	4,613	700	-	-	-	-	-	11,070	-	-	7,892	2,937	7,799	35,626	-	35,626
Other	4,653	21,002	49,279	72	1,258	1,097	1,353	397	86	3,264	84	330	413	3,984	8,801	96,071	-	96,071
Total Operating - Admin.	**89,652**	**550,599**	**713,195**	**772**	**4,896**	**6,212**	**6,741**	**3,297**	**1,710**	**39,778**	**1,191**	**5,606**	**155,314**	**192,838**	**251,958**	**2,023,759**	**(374,388)**	**1,649,371**
Asset Management Fee	3,000	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,000**	**(3,000)**	**-**
Salaries	133	46,620	-	-	-	-	-	-	91,561	290,258	-	-	-	-	-	428,572	-	428,572
Employee Benefit	193	16,343	-	-	-	-	-	-	31,248	68,378	-	-	-	-	-	116,161	-	116,161
Tenant Services -	1,866	22,120	92	-	-	-	-	-	-	67,204	100,000	-	-	-	-	191,283	-	191,283
Total Tenant Services	**2,192**	**86,709**	**92**	**-**	**-**	**-**	**-**	**-**	**122,808**	**425,840**	**100,000**	**-**	**-**	**-**	**-**	**737,641**	**-**	**737,641**
Water	6,922	116,357	315	-	-	-	-	-	-	-	-	-	-	105	105	123,804	-	123,804
Electricity	8,568	174,052	3,359	-	-	-	-	-	-	-	-	-	-	1,120	1,120	188,219	-	188,219
Gas	6,643	28,878	1,541	-	-	-	-	-	-	-	-	-	-	514	514	38,089	-	38,089
Sewer	5,366	67,326	181	-	-	-	-	-	-	-	-	-	-	60	60	72,994	-	72,994
Total Utilities	**27,499**	**386,614**	**5,396**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,799**	**1,799**	**423,106**	**-**	**423,106**
Maintenance - Labor	128,121	184,724	-	-	-	-	-	-	-	-	-	-	-	-	-	312,845	-	312,845
Maintenance - Materials	28,416	77,603	-	-	-	-	-	-	-	130	970	703	-	-	483	108,305	-	108,305
Maintenance Contracts	52,623	319,960	360	-	-	-	-	-	-	7,552	3,635	73	-	426	1,109	385,738	(70,025)	315,713
Employee Benefits - Maint.	31,523	67,863	-	-	-	-	-	-	-	-	-	-	-	-	-	99,386		99,386
Total Maintenance	**240,683**	**650,149**	**360**	**-**	**-**	**-**	**-**	**-**	**-**	**7,682**	**4,605**	**776**	**-**	**426**	**1,593**	**906,273**	**(70,025)**	**836,249**
Protective Services - Labor	8,991	16,857	-	-	-	-	-	-	-	-	-	86,534	-	-	-	112,381	-	112,381
Employee Benefit	2,795	3,131	-	-	-	-	-	-	-	-	-	29,010	-	-	-	34,937	-	34,937
Total Protective Services	**11,786**	**19,988**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**115,544**	**-**	**-**	**-**	**147,318**	**-**	**147,318**
Property Insurance	29,531	354,031	3,900	-	-	-	-	-	-	5,609	828	-	-	1,300	1,300	396,498	-	396,498

Columbia Housing Authority
Entity Wide Revenue and Expense Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergengy Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Communty Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Subtotal	ELIM	Total
Liability Insurance	3,740	2,188	5,982	-	-	-	-	-	-	3,006	47	-	-	1,360	-	16,323	-	16,323
Workmen's Compensation	3,062	7,134	5,492	-	45	17	67	36	1,615	4,982	-	1,477	1,912	2,189	2,340	30,367	-	30,367
All Other Insurance	3,840	5,599	-	-	-	-	-	-	-	3,721	-	-	607	-	1,360	15,127	-	15,127
Total Insurance Premiums	**40,173**	**368,953**	**15,373**	**-**	**45**	**17**	**67**	**36**	**1,615**	**17,318**	**875**	**1,477**	**2,519**	**4,849**	**5,000**	**458,316**	**-**	**458,316**
Other General Expenses	479	9,093	64,455	-	1,465	1,030	82	-	-	3	5,000	2,463	42,583	42,444	1,915	171,012	(41,546)	129,466
Compensated Absences	10,084	34,697	22,407	-	-	-	-	-	9,403	10,873	-	5,772	1,307	2,631	5,426	102,601	-	102,601
Payments in Lieu of Taxes	4,163	96,021	-	-	-	-	-	-	-	1,468	738	-	-	-	-	102,391	-	102,391
Bad debt - Tenant Rents	-	(1,478)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,478)	-	(1,478)
Total Other Expenses	**14,726**	**138,333**	**86,862**	**-**	**1,465**	**1,030**	**82**	**-**	**9,403**	**12,344**	**5,738**	**8,235**	**43,890**	**45,075**	**7,341**	**374,525**	**(41,546)**	**332,980**
Interest of Mortgage Payable	-	166,532	-	-	-	-	-	-	-	-	-	670	-	163,498	-	330,700	-	330,700
Interest on Notes Payable	-	252,912	-	-	-	-	-	-	-	-	-	-	-	11,013	2,540	266,465	-	266,465
Amortization of Loan Costs	-	39,070	-	-	-	-	-	-	-	-	-	-	-	-	-	39,070	-	39,070
Total	**-**	**458,513**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**670**	**-**	**174,511**	**2,540**	**636,234**	**(411,836)**	**224,398**
Total Operating Expenses	**$ 429,710**	**$ 2,659,858**	**$ 821,279**	**$ 772**	**$ 6,407**	**$ 7,258**	**$ 6,890**	**$ 3,333**	**$ 135,537**	**$ 502,962**	**$ 112,409**	**$ 132,308**	**$ 201,722**	**$ 419,497**	**$ 270,230**	**$ 5,710,172**	**$ (900,794)**	**$ 4,809,378**
Excess of Operating	**$ (168,985)**	**$ 495,376**	**$ 6,013,457**	**$ 7,075**	**$ 185,580**	**$ 170,069**	**$ 140,187**	**$ 28,450**	**$ -**	**$ (23,811)**	**$ 327,552**	**$ (99,855)**	**$ (188,169)**	**$ 253,116**	**$ (34,625)**	**$ 7,105,417**	**$ (1,800,764)**	**$ 5,304,653**
Other Non-Operating Revenue		3,912,484														3,912,484		3,912,484
Extraordinary Maintenance	8,467	45,598	-	-	-	-	-	-	-	-	-	-	-	-	-	54,065	-	54,065
Housing Assistance Payments	-	-	6,017,043	-	176,292	169,834	139,778	27,858	-	-	-	-	-	-	-	6,530,805	(1,800,764)	4,730,041
Depreciation Expense	51,042	1,096,933	8,134	-	-	-	-	-	-	9,443	1,696	-	-	6,586	597	1,174,431	-	1,174,431
Total Expenses	**$ 489,220**	**$ 3,802,389**	**$ 6,846,456**	**$ 772**	**$ 182,699**	**$ 177,092**	**$ 146,667**	**$ 31,191**	**$ 135,537**	**$ 512,405**	**$ 114,105**	**$ 132,308**	**$ 201,722**	**$ 426,083**	**$ 270,827**	**$ 13,469,473**	**$ (2,701,558)**	**10,767,915**
Net Gain (Loss)	**$ (228,495)**	**$ 3,265,329**	**$ (11,720)**	**$ 7,075**	**$ 9,288**	**$ 235**	**$ 410**	**$ 592**	**$ -**	**$ (33,254)**	**$ 325,856**	**$ (99,855)**	**$ (188,169)**	**$ 246,530**	**$ (35,222)**	**$ 3,258,599**	**$ -**	**$ 3,258,599**

Housing Authority of the City of Columbia, MO (MO007)
Entity Wide Balance Sheet Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergency Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Community Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Total
111 Cash - Unrestricted	679,070	1,257,033	484,167	-	133,538	116,090	41,440	34,778	-	50,395	340,585	-	198,951	8,436	368,144	**3,712,627**
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
113-020 Sect 8 FSS	-	-	366,112	-	-	-	-	-	-	-	-	-	-	-	-	**366,112**
113 Cash - Other Restricted	410,357	4,592,820	-	34,352	-	-	-	-	-	33,595	242,357	-	-	328,668	-	**5,642,150**
114 Cash - Tenant Security Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
115 Cash - Restricted for Payment of Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
100 Total Cash	**1,089,427**	**5,849,853**	**850,279**	**34,352**	**133,538**	**116,090**	**41,440**	**34,778**	**-**	**83,990**	**582,942**	**-**	**198,951**	**337,104**	**368,144**	**9,720,889**
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
122 Accounts Receivable - HUD Other Projects	500,000	-	(8,390)	-	(1,064)	1,061	(146)	-	9,176	-	-	-	-	-	-	**500,636**
124 Accounts Receivable - Other Government	-	186,038	-	-	-	-	-	3,864	-	91,886	-	-	-	-	-	**281,788**
125-010 Operating Loan Receivable	-	-	-	-	-	-	-	-	-	-	40,695	-	190,201	-	-	**230,897**
125-040 Accounts Receivable - Tax Credit	12,739	-	-	-	-	-	-	-	-	-	-	-	296,910	-	-	**309,649**
125-050 Accounts Receivable - Other	3,096	900	-	-	-	-	-	-	-	-	-	-	-	3,767	67,768	**75,531**
125 Accounts Receivable - Miscellaneous	-	-	37,238	-	3,535	-	225	-	-	-	-	-	-	-	-	**40,998**
126 Accounts Receivable - Tenants	19,628	93,552	-	-	-	-	-	-	-	1,577	2,914	-	-	-	-	**117,672**
126.1 Allowance for Doubtful Accounts -Tenants	(20,367)	(96,907)	-	-	-	-	-	-	-	(2,278)	(2,160)	-	-	-	-	**(121,712)**
126.2 Allowance for Doubtful Accounts - Other	(1,007)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**(1,007)**
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-	-	-	-	-	-	-	-	367,170	-	**367,170**
128 Fraud Recovery	2,399	-	17,885	-	-	-	-	-	-	-	-	-	-	-	-	**20,284**
128.1 Allowance for Doubtful Accounts - Fraud	(2,399)	-	(8,942)	-	-	-	-	-	-	-	-	-	-	-	-	**(11,341)**
129 Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	69,503	2,332,520	-	**2,402,023**
120 Total Receivables, Net of Allowances for Doubtful Accounts	**514,089**	**183,583**	**37,790**	**-**	**2,471**	**1,061**	**79**	**3,864**	**9,176**	**91,186**	**41,450**	**-**	**556,615**	**2,703,457**	**67,768**	**4,212,587**
131 Investments - Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
132 Investments - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
142 Prepaid Expenses and Other Assets	46,578	218,247	42,226	-	-	-	-	-	-	20,695	1,239	2,452	6,486	12,147	31,423	**381,493**
143 Inventories	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**45**
143.1 Allowance for Obsolete Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
144 Inter Program Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	38,454	365,759	**404,213**
145 Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	265,494	-	-	262,609	-	**528,103**
150 Total Current Assets	**46,623**	**218,247**	**42,226**	**-**	**-**	**-**	**-**	**-**	**-**	**20,695**	**266,734**	**2,452**	**6,486**	**313,210**	**397,182**	**1,313,854**
161 Land	339,845	5,045,561	-	-	-	-	-	-	-	138,819	179,365	-	-	-	24,513	**5,728,103**
162 Buildings	4,692,157	73,328,938	354,155	-	-	-	-	-	-	696,504	136,000	-	-	414,098	-	**79,621,851**
163 Furniture, Equipment & Machinery - Dwellings	25,520	112,687	-	-	-	-	-	-	-	-	-	-	-	-	-	**138,207**
164 Furniture, Equipment & Machinery - Administration	519,933	2,227,277	93,285	-	-	-	-	-	-	7,363	-	-	-	67,475	125,147	**3,040,481**
165 Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
166 Accumulated Depreciation	(4,592,499)	(17,692,380)	(128,134)	-	-	-	-	-	-	(299,007)	(45,046)	-	-	(133,344)	(123,949)	**(23,014,358)**
167 Construction in Progress	-	12,951,116	-	-	-	-	-	-	-	-	-	-	-	-	-	**12,951,116**
168 Infrastructure	-	3,731,580	-	-	-	-	-	-	-	-	-	-	-	56,428	-	**3,788,008**
160 Total Capital Assets, Net of Accumulated Depreciation	**984,957**	**79,704,779**	**319,306**	**-**	**-**	**-**	**-**	**-**	**-**	**543,679**	**270,319**	**-**	**-**	**404,658**	**25,711**	**82,253,409**
																-
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	-	-	-	-	-	8,951,094	-	210,000	1,163,203	-	**10,324,297**
171-040 Notes Receivable - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	44,030,746	-	**44,030,746**
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
173 Grants Receivable - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
174 Other Assets	-	916,313	-	-	-	-	-	-	-	-	-	-	-	-	-	**916,313**
174-040 Deferred Developer Fees	-	-	-	-	-	-	-	-	-	-	-	-	516,088	-	-	**516,088**
176 Investments in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	1,829,185	-	-	-	**1,829,185**
180 Total Non-Current Assets	**-**	**916,313**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,951,094**	**1,829,185**	**726,088**	**45,193,949**	**-**	**57,616,629**

Housing Authority of the City of Columbia, MO (MO007)
Entity Wide Balance Sheet Summary

	Public Housing Projects	Affordable Housing Projects	Housing Choice Vouchers	FSS Forfeitures	Mainstream Vouchers	Emergengy Housing Vouchers	Continuum of Care Vouchers	TBRA Vouchers	ROSS Grants	CHALIS	Columbia Communty Housing Trust	Affordable Housing General Partners	Affordable Housing Development	CHA Business Activities	CHA Central Office	Total
190 Total Assets	**2,635,096**	**86,872,775**	**1,249,602**	**34,352**	**136,009**	**117,151**	**41,519**	**38,642**	**9,176**	**739,549**	**10,112,539**	**1,831,637**	**1,488,139**	**48,952,378**	**858,805**	**155,117,368**
311 Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
312 Accounts Payable <= 90 Days	153	130,768	44,538	-	-	-	-	-	-	1,362	32	-	-	155	187,118	**364,125**
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
321 Accrued Wage/Payroll Taxes Payable	15,048	40,981	30,184	-	-	-	-	-	8,537	31,471	-	7,481	10,070	11,802	12,831	**168,406**
322 Accrued Compensated Absences - Current Portion	5,675	25,501	15,745	-	-	-	-	-	-	5,430	-	8,652	9,513	13,254	16,412	**100,183**
324 Accrued Contingency Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
325 Accrued Interest Payable	-	2,401,023	-	-	-	-	-	-	-	-	-	-	-	148,480	-	**2,549,502**
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
332 Account Payable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
333 Accounts Payable - Other Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
341 Tenant Security Deposits	21,928	345,693	-	-	-	-	-	-	-	2,297	740	-	-	-	-	**370,658**
342 Deferred Revenues	-	-	90,617	-	783	-	-	30,430	-	184,348	-	-	-	500,000	-	**806,178**
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	519,724	-	-	-	-	-	-	-	-	-	-	-	-	-	**519,724**
343-020 Construction Payable-Developer Fees Current	-	296,910	-	-	-	-	-	-	-	-	-	-	-	-	-	**296,910**
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	312,656	**312,656**
345 Other Current Liabilities	1,969	96,021	-	-	-	-	-	-	-	1,732	903	-	-	-	-	**100,625**
346 Accrued Liabilities - Other	7,096	1,655	12,978	700	-	191	32,752	-	450	1,134	-	71	2,444	9,281	66,080	**134,832**
347 Inter Program - Due To	-	205,614	41,372	-	1,293	1,769	1,647	2,358	188	83,672	(42,434)	340,478	4,831	(237,275)	-	**403,513**
348-010 Operating Loan Payable	-	151,531	-	-	-	-	-	-	-	-	-	74,670	-	-	-	**226,201**
348-040 Notes Payable - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	219,724	-	**219,724**
348 Loan Liability - Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
310 Total Current Liabilities	**51,869**	**4,215,421**	**235,436**	**700**	**2,076**	**1,959**	**34,399**	**32,788**	**9,176**	**311,446**	**(40,760)**	**431,352**	**26,859**	**665,420**	**595,097**	**6,573,238**
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	51,421,979	-	-	-	-	-	-	-	669,000	67,768	-	-	-	-	**52,158,746**
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
353 Non-current Liabilities - Other	-	573,688	366,112	-	-	-	-	-	-	-	-	-	-	-	-	**939,800**
354 Accrued Compensated Absences - Non Current	3,784	17,001	10,497	-	-	-	-	-	-	3,620	-	5,768	6,342	8,836	10,942	**66,789**
355-010 Note Payable - CHA AHD noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-	210,000	-	**210,000**
355-040 FHLB LONG TERM DEBT - Project	-	-	-	-	-	-	-	-	-	-	-	-	-	18,803,400	-	**18,803,400**
355 Loan Liability - Non Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
356 FASB 5 Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
350 Total Non-Current Liabilities	**3,784**	**52,012,667**	**376,609**	**-**	**-**	**-**	**-**	**-**	**-**	**672,620**	**67,768**	**5,768**	**6,342**	**19,022,236**	**10,942**	**72,178,735**
300 Total Liabilities	**55,653**	**56,228,088**	**612,045**	**700**	**2,076**	**1,959**	**34,399**	**32,788**	**9,176**	**984,066**	**27,008**	**437,120**	**33,200**	**19,687,656**	**606,039**	**78,751,974**
400 Deferred Inflow of Resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,220,549**	**-**	**1,220,549**
508.1 Invested In Capital Assets, Net of Related Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
508.4 Investment in Net Fixed Assets	1,036,000	27,411,809	327,440	-	-	-	-	-	-	(115,878)	272,015	1,494,372	-	411,243	26,308	**30,863,309**
511.1 Restricted Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
511.4 Admin Fee Reserves	401,599	-	81,485	26,577	-	-	-	-	-	25,464	2,823,401	-	-	306,157	-	**3,664,682**
512.1 Unrestricted Net Assets	(228,495)	3,232,877	(11,720)	7,075	9,288	235	410	592	-	(33,254)	325,856	(99,855)	(188,169)	246,530	(35,222)	**3,226,147**
512.4 Unrestricted Net Assets-Excess HAP	1,370,340	-	240,352	-	124,646	114,957	6,710	5,263	-	(120,849)	6,664,259	-	1,643,108	27,080,242	261,680	**37,390,708**
513 Total Equity/Net Assets	**2,579,443**	**30,644,686**	**637,557**	**33,652**	**133,934**	**115,192**	**7,120**	**5,854**	**-**	**(244,517)**	**10,085,531**	**1,394,517**	**1,454,939**	**28,044,173**	**252,766**	**75,144,846**
600 Total Liabilities and Equity/Net Assets	**2,635,096**	**86,872,775**	**1,249,602**	**34,352**	**136,009**	**117,151**	**41,519**	**38,642**	**9,176**	**739,549**	**10,112,539**	**1,831,637**	**1,488,139**	**48,952,378**	**858,805**	**155,117,368**

Housing Choice Voucher Program
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
HUD PHA Operating Grants - HAP	$ 1,076,790	$ 949,348	$ 127,442	$ 6,126,734	$ 5,696,090	430,645	8%
HUD Admin Fees Earned	118,044	121,267	(3,223)	689,860	727,601	(37,741)	-5%
Homeownership Closing Fees Earned	-	-	-	-	-	-	0%
Cares Act - COVID-19 Revenue	-	-	-	-	-	-	
Total Fee Revenue	**1,194,834**	**1,070,615**	**124,219**	**6,816,594**	**6,423,690**	**392,904**	6%
Investment Income - Unrestricted	1,791	1,667	124	13,131	10,000	3,131	31%
Fraud Recovery - HAP	225	496	(271)	1,930	2,974	(1,044)	-35%
Fraud Recovery - Admin	225	100	125	1,930	600	1,330	222%
Other Revenue	451	-	451	1,152	-	1,152	0%
Total Revenue	**$ 1,197,526**	**$ 1,090,633**	**$ 106,892**	**$ 6,834,736**	**$ 6,543,801**	**$ 290,936**	4%
Administrative Salaries	50,725	57,851	(7,125)	320,824	347,103	(26,280)	-8%
Auditing Fees	2,704	4,179	(1,475)	23,532	25,071	(1,539)	-6%
Management Fee	19,056	22,165	(3,109)	117,072	132,992	(15,920)	-12%
Book-keeping Fee	11,910	13,853	(1,943)	73,170	83,120	(9,950)	-12%
Advertising and Marketing	-	42	(42)	-	250	(250)	-100%
Employee Benefit contributions - Administrative	5,966	17,581	(11,615)	92,906	105,483	(12,578)	-12%
Office Expenses	4,328	4,649	(321)	31,800	27,896	3,904	14%
Training & Travel	1,768	850	918	4,613	5,100	(487)	-10%
Other Administrative Expenses	4,143	8,475	(4,332)	49,279	50,849	(1,570)	-3%
Total Operating - Administrative	**100,600**	**129,644**	**(29,044)**	**713,195**	**777,864**	**(64,669)**	-8%
Total Tenant Services	-	-	-	92	-	92	
Total Utilities	821	847	(26)	5,396	5,084	312	6%
Bldg. Maintenance	190	513	(323)	360	3,077	(2,718)	-88%
Insurance Premiums	2,521	2,468	53	15,373	14,810	563	4%
Other General Expenses	2,590	1,037	1,553	64,455	6,223	58,232	936%
Compensated Absences	3,906	-	3,906	22,407	-	22,407	
Other General Expenses	**6,496**	**1,037**	**5,459**	86,862	6,223	80,639	1296%
Total Operating Expenses	**$ 110,627**	**$ 134,510**	**$ (23,883)**	**$ 821,279**	**$ 807,058**	**$ 14,221**	2%
Excess of Operating Revenue over Operating Expenses	**$ 1,086,898**	**$ 956,124**	**$ 130,775**	**$ 6,013,457**	**$ 5,736,742**	**$ 276,715**	5%
Homeownership	4,230	3,445	785	26,236	20,670	5,566	27%
Portable Housing Assistance Payments	19,339	25,776	(6,437)	154,655	154,656	(1)	0%
S8 FSS Payments	1,530	17,756	(16,226)	83,983	106,536	(22,553)	-21%
VASH Housing Assistance Payments	75,224	67,383	7,841	478,824	404,298	74,526	18%
All Other Vouchers Housing Assistance Payments	884,644	829,644	55,000	5,273,345	4,977,866	295,479	6%
Total Housing Assistance Payments	**984,968**	**944,004**	**40,963**	**6,017,043**	**5,664,026**	**353,018**	**6%**
Depreciation Expense	1,355	1,355	-	8,134	8,134	-	0%
Total Expenses	**$ 1,096,950**	**$ 1,079,869**	**$ 17,081**	**$ 6,846,456**	**$ 6,479,218**	**$ 367,238**	6%
Net Gain (Loss)	**$ 100,576**	**$ 10,764**	**$ 89,811**	**$ (11,720)**	**$ 64,583**	**$ (76,302)**	**-118%**

AMP 1 - Downtown

Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 42,818	$ 16,772	$ 26,046	$ 242,790	$ 100,629	$ 142,161	141%
Vacancy Loss	(26,472)	(1,767)	(24,705)	(166,840)	(10,603)	(156,237)	1474%
Net Tenant Rental Revenue	16,346	15,004	1,341	75,950	90,026	(14,076)	-16%
Tenant Revenue - Other	-	328	(328)	525	1,965	(1,441)	-73%
Total Tenant Revenue	**16,346**	**15,332**	**1,014**	**76,474**	**91,991**	**(15,517)**	-17%
HUD PHA Operating Grants	19,350	22,266	(2,916)	116,195	133,595	(17,400)	-13%
Capital Fund Grants	-	23,385	(23,385)	-	140,307	(140,307)	-100%
Total Grant Revenue	**19,350**	**45,650**	**(26,300)**	**116,195**	**273,902**	**(157,707)**	-58%
Investment Income - Unrestricted	3,303	3,394	(91)	21,022	20,363	659	3%
Fraud Recovery	-	-	-	-	-	-	0%
Other Revenue	9,341	5,263	4,078	47,033	31,581	15,453	49%
Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-	
Total Revenue	**$ 48,340**	**$ 69,639**	**$ (21,299)**	**$ 260,725**	**$ 417,837**	**$ (157,112)**	-38%
Administrative Salaries	6,929	9,015	(2,086)	44,504	54,089	(9,584)	-18%
Auditing Fees	294	454	(160)	2,557	2,724	(167)	-6%
Management Fee	2,125	4,773	(2,647)	13,402	28,638	(15,235)	-53%
Book-keeping Fee	270	338	(68)	1,703	2,025	(323)	-16%
Advertising and Marketing	-	-	-	-	-	-	
Employee Benefit contributions - Administrative	734	2,296	(1,562)	12,125	13,776	(1,651)	-12%
Office Expenses	1,262	1,121	140	10,334	6,729	3,605	54%
Legal Expense	-	93	(93)	249	556	(307)	-55%
Training & Travel	-	250	(250)	126	1,500	(1,374)	-92%
Other	1,869	548	1,321	4,653	3,291	1,362	41%
Total Operating - Administrative	**13,482**	**18,888**	**(5,405)**	**89,652**	**113,326**	**(23,674)**	-21%
Asset Management Fee	500	500	-	3,000	3,000	-	0%
Tenant Services - Salaries	26	100	(74)	133	600	(468)	-78%
Employee Benefit Contributions - Tenant Services	2	8	(6)	193	46	147	319%
Tenant Services - Other	1,275	146	1,129	1,866	875	991	113%
Total Tenant Services	**1,303**	**254**	**1,050**	**2,192**	**1,522**	**670**	44%

AMP 1 - Downtown
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Water	$ 845	$ 1,719	$ (874)	$ 6,922	$ 10,314	$ (3,392)	-33%
Electricity	(189)	1,702	(1,891)	8,568	10,209	(1,641)	-16%
Gas	412	1,052	(640)	6,643	6,310	333	5%
Sewer	840	1,510	(670)	5,366	9,058	(3,692)	-41%
Total Utilities	**1,907**	**5,982**	**(4,075)**	**27,499**	**35,891**	**(8,392)**	-23%
Maintenance - Labor	18,229	18,014	215	128,121	108,085	20,036	19%
Maintenance - Materials & Other	3,179	2,890	290	28,416	17,337	11,079	64%
Maintenance and Operations Contracts	6,896	8,459	(1,562)	52,623	50,752	1,871	4%
Employee Benefit Contributions - Maintenance	2,193	2,695	(502)	31,523	16,172	15,351	95%
Total Maintenance	**30,497**	**32,058**	**(1,560)**	**240,683**	**192,346**	**48,337**	25%
Total Protective Services	**1,435**	**2,063**	**(628)**	**11,786**	**12,380**	**(595)**	-5%
Total Insurance Premiums	**5,659**	**4,332**	**1,327**	**40,173**	**25,994**	**14,179**	55%
Other General Expenses	28	43	(14)	479	255	223	87%
Compensated Absences	2,212	-	2,212	10,084	-	10,084	
Payments in Lieu of Taxes	1,138	902	236	4,163	5,414	(1,250)	-23%
Bad debt - Tenant Rents	-	230	(230)	-	1,380	(1,380)	-100%
Total Other General Expenses	**3,379**	**1,175**	**2,204**	**14,726**	**7,049**	**7,677**	109%
Interest on Notes Payable	-	-	-	-	-	-	
Total Operating Expenses	**$ 58,163**	**$ 65,251**	**$ (7,088)**	**$ 429,710**	**$ 391,507**	**$ 38,203**	10%
Excess of Operating Revenue over Operating Expen:	**$ (9,823)**	**$ 4,388**	**$ (14,211)**	**$ (168,985)**	**$ 26,330**	**$ (195,315)**	-742%
Extraordinary Maintenance	-	-	-	8,467	-	8,467	
Depreciation Expense	8,507	5,731	2,776	51,042	34,387	16,655	48%
Total Expenses	**$ 66,670**	**$ 70,982**	**$ (4,312)**	**$ 489,220**	**$ 425,894**	**$ 63,325**	15%
Net Gain (Loss)	**$ (18,330)**	**$ (1,343)**	**$ (16,987)**	**$ (228,495)**	**$ (8,057)**	**$ (220,437)**	**2736%**

Stuart Parker Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 88,507	$ 90,184	$ (1,678)	$ 549,999	$ 541,105	$ 8,894	2%
Rental Subsidies	100,330	99,407	923	586,793	596,441	(9,648)	-2%
Vacancy Loss	(5,146)	(5,688)	541	(58,216)	(34,127)	(24,090)	71%
Net Rental Revenue	183,690	183,903	(213)	1,078,575	1,103,420	(24,844)	-2%
Tenant Revenue - Other	1,250	692	558	5,373	4,150	1,223	29%
Total Tenant Revenue	**184,940**	**184,595**	**345**	**1,083,948**	**1,107,570**	**(23,622)**	-2%
Investment Income - Unrestricted	7,136	8,917	(1,781)	41,710	53,500	(11,790)	-22%
Other Revenue	8,862	8,776	86	62,843	52,655	10,188	19%
Total Revenue	**$ 200,939**	**$ 202,287**	**$ (1,349)**	**$ 1,188,500**	**$ 1,213,725**	**$ (25,224)**	-2%
Administrative Salaries	9,152	10,661	(1,509)	51,592	63,966	(12,374)	-19%
Auditing Fees	4,366	3,211	1,155	22,732	19,269	3,464	18%
Property Management Fee	11,660	11,602	58	68,773	69,614	(840)	-1%
Asset Management Fees	1,193	1,204	(11)	7,954	7,226	728	10%
Advertising and Marketing	-	4	(4)	-	25	(25)	-100%
Employee Benefit contributions - Administrative	1,033	3,132	(2,099)	17,453	18,793	(1,340)	-7%
Office Expenses	3,952	2,829	1,123	19,824	16,975	2,849	17%
Legal Expense	80	292	(212)	3,091	1,750	1,341	77%
Training & Travel	-	218	(218)	230	1,305	(1,075)	-82%
Other	728	1,247	(519)	5,819	7,480	(1,661)	-22%
Total Operating - Administrative	**32,165**	**34,400**	**(2,235)**	**197,468**	**206,401**	**(8,933)**	-4%
Total Tenant Services	**6,304**	**5,918**	**386**	**43,576**	**35,508**	**8,068**	23%
Water	5,970	7,759	(1,789)	41,993	46,556	(4,563)	-10%
Electricity	19,401	14,910	4,491	87,257	89,461	(2,204)	-2%
Gas	1,477	1,353	125	10,683	8,116	2,567	32%
Sewer	4,720	5,103	(383)	29,498	30,616	(1,118)	-4%
Total Utilities	**$ 31,568**	**$ 29,125**	**$ 2,444**	**$ 169,432**	**$ 174,749**	**$ (5,317)**	-3%

Stuart Parker Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 13,515	$ 15,696	$ (2,181)	$ 86,829	$ 94,178	$ (7,349)	-8%
Maintenance - Materials & Other	3,657	8,229	(4,573)	28,793	49,375	(20,582)	-42%
Maintenance and Operations Contracts	23,477	12,698	10,779	110,604	76,188	34,417	45%
Employee Benefit Contributions - Maintenance	1,734	1,669	65	32,547	10,013	22,535	225%
Total Maintenance	**42,382**	**38,292**	**4,090**	**258,774**	**229,753**	**29,021**	13%
Total Insurance Premiums	**24,670**	**32,160**	**(7,491)**	**129,445**	**192,963**	**(63,518)**	-33%
Other General Expenses	484	-	484	4,114	-	4,114	0%
Compensated Absences	2,416	-	2,416	12,218	-	12,218	0%
Taxes	5,250	5,250	-	31,500	31,500	-	0%
Bad debt - Tenant Rents	-	1,721	(1,721)	-	10,323	(10,323)	-100%
Total Other General Expenses	**8,150**	**6,971**	**1,180**	**47,832**	**41,823**	**6,009**	14%
Interest of Mortgage (or Bonds) Payable	15,906	20,967	(5,060)	95,438	125,799	(30,362)	-24%
Interest on Notes Payable (Seller Financing)	20,967	15,656	5,310	125,799	93,938	31,862	34%
Amortization of Loan Costs	2,275	2,274	0	13,647	13,646	1	0%
Total Interest Expense and Amortization Cost	**39,147**	**38,897**	**250**	**234,884**	**233,382**	**1,502**	1%
Total Operating Expenses	**$ 184,386**	**$ 185,763**	**$ (1,377)**	**$ 1,081,411**	**$ 1,114,579**	**$ (33,169)**	-3%
Excess of Operating Revenue over Operating Expenses	**$ 16,552**	**$ 16,524**	**$ 28**	**$ 107,090**	**$ 99,145**	**$ 7,944**	8%
Extraordinary Maintenance	9,061	-	9,061	31,003	-	31,003	
Depreciation Expense	54,286	53,285	1,001	325,720	319,710	6,010	2%
Total Expenses	**$ 247,733**	**$ 239,048**	**$ 8,685**	**$ 1,438,134**	**$ 1,434,289**	**$ 3,844**	0%
Net Gain (Loss)	**$ (46,795)**	**$ (36,761)**	**$ (10,034)**	**$ (249,633)**	**$ (220,565)**	**$ (29,069)**	**13%**

Bear Creek Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 26,031	$ 23,763	$ 2,268	$ 142,939	$ 142,578	$ 361	0%
Rental Subsidies	30,831	31,939	(1,109)	190,169	191,635	(1,466)	-1%
Vacancy Loss	(3,035)	(2,785)	(250)	(21,847)	(16,710)	(5,136)	31%
Net Rental Revenue	**53,827**	**52,917**	**910**	**311,261**	**317,503**	**(6,241)**	**-2%**
Tenant Revenue - Other	339	563	(224)	712	3,375	(2,663)	-79%
Total Tenant Revenue	**54,166**	**53,480**	**686**	**311,973**	**320,878**	**(8,904)**	-3%
Investment Income - Unrestricted	1,861	1,667	194	12,109	10,000	2,109	21%
Other Revenue	1,958	2,370	(412)	14,354	14,220	134	1%
Total Revenue	**$ 57,985**	**$ 57,516**	**$ 468**	**$ 338,437**	**$ 345,098**	**$ (6,661)**	-2%
Administrative Salaries	2,562	2,739	(177)	14,040	16,432	(2,392)	-15%
Auditing Fees	1,172	859	313	6,094	5,156	938	18%
Property Management Fee	2,855	3,351	(496)	16,312	20,106	(3,794)	-19%
Asset Management Fees	1,236	1,099	137	6,689	6,594	95	1%
Advertising and Marketing	-	4	(4)	-	25	(25)	-100%
Employee Benefit contributions - Administrative	411	832	(420)	4,351	4,989	(638)	-13%
Office Expenses	888	833	54	4,716	5,000	(284)	-6%
Legal Expense	-	42	(42)	339	250	89	36%
Training & Travel	-	83	(83)	44	500	(456)	-91%
Other	139	413	(274)	2,989	2,475	514	21%
Total Operating - Administrative	**9,262**	**10,255**	**(992)**	**55,575**	**61,527**	**(5,952)**	-10%
Total Tenant Services	**40**	**385**	**(345)**	**495**	**2,309**	**(1,815)**	-79%
Water	1,607	2,489	(881)	36,804	14,933	21,871	146%
Electricity	770	897	(126)	4,649	5,381	(732)	-14%
Gas	201	448	(247)	3,839	2,688	1,152	43%
Sewer	1,497	1,783	(285)	11,522	10,697	825	8%
Total Utilities	**$ 4,076**	**$ 5,616**	**$ (1,540)**	**$ 56,813**	**$ 33,698**	**$ 23,116**	69%

Bear Creek Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 2,782	$ 2,620	$ 162	$ 18,366	$ 15,722	$ 2,644	17%
Maintenance - Materials & Other	3,479	1,625	1,854	10,893	9,750	1,143	12%
Maintenance and Operations Contracts	8,145	6,585	1,560	44,102	39,509	4,594	12%
Employee Benefit Contributions - Maintenance	477	559	(82)	6,993	3,352	3,641	109%
Total Maintenance	**14,882**	**11,389**	**3,494**	**80,354**	**68,332**	**12,022**	18%
Total Insurance Premiums	**16,389**	**11,676**	**4,713**	**81,965**	**70,056**	**11,909**	17%
Other General Expenses	186	-	186	1,053	-	1,053	0%
Compensated Absences	713	101	612	2,381	603	1,778	295%
Property Taxes	2,047	2,047	-	12,284	12,284	-	0%
Bad debt - Tenant Rents	-	348	(348)	-	2,085	(2,085)	-100%
Total Other General Expenses	**2,946**	**2,495**	**451**	**15,719**	**14,973**	**746**	5%
Interest of Mortgage (or Bonds) Payable	3,167	3,015	152	18,176	18,089	87	0%
Interest on Notes Payable (Seller Financing)	6,714	6,714	0	40,281	40,281	0	0%
Amortization of Loan Costs	905	904	1	5,428	5,422	6	0%
Total Interest Expense and Amortization Cost	**10,785**	**10,632**	**153**	**63,885**	**63,792**	**93**	0%
Total Operating Expenses	**$ 58,382**	**$ 52,448**	**$ 5,934**	**$ 354,804**	**$ 314,687**	**$ 40,117**	13%
Excess of Operating Revenue over Operating Expenses	**$ (397)**	**$ 5,068**	**$ (5,466)**	**$ (16,368)**	**$ 30,411**	**$ (46,778)**	-154%
Extraordinary Maintenance	-	-	-	7,202	-	7,202	
Depreciation Expense	18,725	18,807	(82)	112,353	112,842	(489)	0%
Total Expenses	**$ 77,107**	**$ 71,255**	**$ 5,852**	**$ 474,359**	**$ 427,529**	**$ 46,830**	11%
Net Gain (Loss)	**$ (19,122)**	**$ (13,739)**	**$ (5,384)**	**$ (135,922)**	**$ (82,431)**	**$ (53,491)**	**65%**

Oak Towers Housing Deevelopment Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 53,223	$ 54,839	$ (1,616)	$ 326,557	$ 329,033	$ (2,476)	-1%
Rental Subsidies	53,009	51,393	1,616	310,835	308,359	2,476	1%
Vacancy Loss	(3,387)	(2,656)	(731)	(29,202)	(15,935)	(13,267)	83%
Net Rental Revenue	**102,845**	**103,576**	**(731)**	**608,190**	**621,457**	**(13,267)**	**-2%**
Tenant Revenue - Other	780	389	391	3,198	2,335	863	37%
Total Tenant Revenue	**103,625**	**103,965**	**(340)**	**611,389**	**623,792**	**(12,403)**	-2%
Investment Income - Unrestricted	2,074	2,667	(593)	12,262	16,000	(3,738)	-23%
Other Revenue	2,052	2,414	(362)	13,865	14,485	(620)	-4%
Total Revenue	**$ 107,751**	**$ 109,046**	**$ (1,295)**	**$ 637,515**	**$ 654,278**	**$ (16,762)**	-3%
Administrative Salaries	6,303	6,766	(463)	39,567	40,595	(1,027)	-3%
Auditing Fees	2,230	1,662	568	11,678	9,974	1,705	17%
Property Management Fee	6,341	6,383	(42)	37,557	38,297	(739)	-2%
Asset Management Fees	1,107	1,149	(42)	6,644	6,894	(250)	-4%
Advertising and Marketing	-	4	(4)	-	25	(25)	-100%
Employee Benefit contributions - Administrative	950	2,363	(1,413)	13,361	14,178	(817)	-6%
Office Expenses	1,645	1,703	(58)	10,794	10,215	579	6%
Legal Expense	-	283	(283)	889	1,700	(811)	-48%
Training & Travel	-	125	(125)	123	750	(628)	-84%
Other	374	533	(159)	2,604	3,200	(596)	-19%
Total Operating - Administrative	**18,950**	**20,971**	**(2,021)**	**123,217**	**125,827**	**(2,610)**	-2%
Total Tenant Services	**5,307**	**4,783**	**524**	**37,806**	**28,695**	**9,111**	32%
Water	1,944	2,204	(260)	10,350	13,225	(2,875)	-22%
Electricity	13,797	10,888	2,909	63,282	65,327	(2,045)	-3%
Gas	939	771	167	5,653	4,627	1,026	22%
Sewer	1,329	1,292	37	7,035	7,752	(717)	-9%
Total Utilities	**$ 18,009**	**$ 15,155**	**$ 2,854**	**$ 86,320**	**$ 90,931**	**$ (4,611)**	-5%

Oak Towers Housing Deevelopment Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 5,551	$ 6,434	$ (883)	$ 35,201	$ 38,603	$ (3,402)	-9%
Maintenance - Materials & Other	1,901	3,275	(1,374)	20,895	19,650	1,245	6%
Maintenance and Operations Contracts	9,717	11,417	(1,700)	75,308	68,500	6,808	10%
Employee Benefit Contributions - Maintenance	926	739	186	10,037	4,435	5,602	126%
Total Maintenance	**18,095**	**21,865**	**(3,770)**	**141,441**	**131,187**	**10,254**	8%
Property Insurance	12,564	6,264	6,299	65,154	37,587	27,568	73%
Workmen's Compensation	277	299	(21)	1,674	1,791	(117)	-7%
All Other Insurance	269	273	(4)	1,611	1,635	(24)	-1%
Total Insurance Premiums	**13,109**	**6,836**	**6,274**	**68,439**	**41,013**	**27,426**	67%
Other General Expenses	178	-	178	1,816	-	1,816	
Compensated Absences	1,880	-	1,880	8,594	-	8,594	
Taxes	2,625	2,625	-	15,750	15,750	-	0%
Bad debt - Tenant Rents	-	167	(167)	(700)	1,002	(1,702)	-170%
Total Other General Expenses	**4,682**	**2,792**	**1,890**	**25,460**	**16,752**	**8,709**	52%
Interest of Mortgage (or Bonds) Payable	5,079	4,975	104	29,974	29,850	123	0%
Interest on Notes Payable (Seller Financing)	9,215	9,215	(0)	55,291	55,292	(0)	0%
Amortization of Loan Costs	1,568	1,568	(0)	9,408	9,408	(0)	0%
Total Interest Expense and Amortization Cost	**15,862**	**15,758**	**104**	**94,673**	**94,550**	**123**	0%
Total Operating Expenses	**$ 94,015**	**$ 88,159**	**$ 5,856**	**$ 577,356**	**$ 528,954**	**$ 48,401**	9%
Excess of Operating Revenue over Operating Expenses	**$ 13,736**	**$ 20,887**	**$ (7,151)**	**$ 60,160**	**$ 125,323**	**$ (65,163)**	-52%
Extraordinary Maintenance	802	-	802	5,093	-	5,093	
Depreciation Expense	32,492	31,261	1,231	194,954	187,565	7,389	4%
Total Expenses	**$ 127,309**	**$ 119,420**	**$ 7,889**	**$ 777,403**	**$ 716,519**	**$ 60,883**	8%
Net Gain (Loss)	**$ (19,558)**	**$ (10,374)**	**$ (9,185)**	**$ (139,887)**	**$ (62,242)**	**$ (77,645)**	**125%**

Mid-Missouri Veterans Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 13,803	$ 11,755	$ 2,047	$ 71,143	$ 70,532	$ 612	1%
Rental Subsidies	6,472	7,763	(1,291)	45,632	46,581	(949)	-2%
Vacancy Loss	(3,517)	(586)	(2,931)	(4,891)	(3,514)	(1,378)	39%
Net Rental Revenue	**16,758**	**18,933**	**(2,175)**	**111,884**	**113,598**	**(1,715)**	**-2%**
Tenant Revenue - Other	-	56	(56)	580	338	242	72%
Total Tenant Revenue	**16,758**	**18,989**	**(2,231)**	**112,464**	**113,936**	**(1,472)**	-1%
Investment Income - Unrestricted	440	583	(143)	2,652	3,500	(848)	-24%
Other Revenue	194	339	(145)	1,293	2,035	(742)	-36%
Total Revenue	**$ 17,392**	**$ 19,912**	**$ (2,519)**	**$ 116,408**	**$ 119,471**	**$ (3,063)**	-3%
Administrative Salaries	825	907	(82)	4,617	5,442	(825)	-15%
Auditing Fees	436	283	153	2,157	1,696	461	27%
Property Management Fee	848	966	(119)	5,688	5,799	(111)	-2%
Asset Management Fees	1,105	1,119	(14)	6,630	6,716	(85)	-1%
Employee Benefit contributions - Administrative	133	276	(142)	1,423	1,655	(231)	-14%
Office Expenses	775	606	168	3,688	3,638	50	1%
Legal Expense	-	67	(67)	304	400	(96)	-24%
Training & Travel	-	42	(42)	25	250	(226)	-90%
Other	97	167	(69)	1,473	1,000	473	47%
Total Operating - Administrative	**4,219**	**4,437**	**(218)**	**26,004**	**26,619**	**(616)**	-2%
Total Tenant Services	**-**	**-**	**-**	**3**	**-**	**3**	0%
Water	298	349	(51)	1,614	2,092	(478)	-23%
Electricity	1,760	1,306	454	7,777	7,833	(56)	-1%
Gas	215	430	(215)	3,403	2,583	820	32%
Sewer	216	223	(7)	1,234	1,338	(104)	-8%
Total Utilities	**$ 2,489**	**$ 2,308**	**$ 181**	**$ 14,028**	**$ 13,845**	**$ 183**	1%

Mid-Missouri Veterans Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 927	$ 873	$ 53	$ 6,114	$ 5,241	$ 873	17%
Maintenance - Materials & Other	517	1,096	(579)	1,856	6,575	(4,720)	-72%
Maintenance and Operations Contracts	4,523	2,785	1,738	19,083	16,713	2,370	14%
Employee Benefit Contributions - Maintenance	159	1,191	(1,032)	2,337	7,145	(4,808)	-67%
Total Maintenance	**6,126**	**5,946**	**181**	**29,389**	**35,673**	**(6,284)**	-18%
Total Protective Services	**897**	**1,305**	**(408)**	**7,366**	**7,832**	**(466)**	-6%
Total Insurance Premiums	**2,666**	**3,014**	**(347)**	**13,931**	**18,081**	**(4,150)**	-23%
Other General Expenses	33	-	33	260	-	260	
Compensated Absences	331	33	299	1,155	195	960	492%
Taxes	656	656	-	3,938	3,938	-	0%
Bad debt - Tenant Rents	-	287	(287)	-	1,721	(1,721)	-100%
Total Other General Expenses	**1,020**	**976**	**45**	**5,353**	**5,853**	**(500)**	-9%
Interest of Mortgage (or Bonds) Payable	644	614	31	3,686	3,682	4	0%
Amortization of Loan Costs	527	527	0	3,162	3,162	0	0%
Total Interest Expense and Amortization Cost	**1,171**	**1,141**	**31**	**6,848**	**6,844**	**4**	0%
Total Operating Expenses	**$ 18,589**	**$ 19,124**	**$ (536)**	**$ 102,921**	**$ 114,746**	**$ (11,826)**	-10%
Excess of Operating Revenue over Operating Expenses	**$ (1,196)**	**$ 787**	**$ (1,984)**	**$ 13,488**	**$ 4,725**	**$ 8,763**	185%
Extraordinary Maintenance	-	-	-	-	-	-	
Depreciation Expense	10,253	10,321	(68)	61,515	61,926	(411)	-1%
Total Expenses	**$ 28,841**	**$ 29,445**	**$ (604)**	**$ 164,436**	**$ 176,672**	**$ (12,237)**	-7%
Net Gain (Loss)	**$ (11,449)**	**$ (9,534)**	**$ (1,915)**	**$ (48,027)**	**$ (57,201)**	**$ 9,174**	**-16%**

Bryant Walkway Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 10,641	$ 14,326	$ (3,684)	$ 89,926	$ 85,953	$ 3,972	5%
Rental Subsidies	26,317	21,938	4,379	128,052	131,630	(3,578)	-3%
Vacancy Loss	(3,238)	(3,989)	751	(19,685)	(23,934)	4,249	-18%
Net Rental Revenue	**33,720**	**32,275**	**1,445**	**198,294**	**193,649**	**4,644**	**2%**
Tenant Revenue - Other	532	-	532	1,016	-	1,016	0%
Total Tenant Revenue	**34,252**	**32,275**	**1,977**	**199,310**	**193,649**	**5,661**	3%
Investment Income - Unrestricted	3,626	542	3,085	4,923	3,250	1,673	51%
Other Revenue	-	367	(367)	1,265	2,200	(935)	-43%
Total Revenue	**$ 37,879**	**$ 33,183**	**$ 4,695**	**$ 205,498**	**$ 199,099**	**$ 6,398**	3%
Administrative Salaries	2,153	2,717	(564)	14,194	16,304	(2,110)	-13%
Auditing Fees	857	611	247	4,404	3,663	740	20%
Property Management Fee	2,058	1,959	100	12,053	11,751	302	3%
Asset Management Fees	792	792	0	4,751	4,751	0	0%
Advertising and Marketing	-	4	(4)	-	25	(25)	-100%
Employee Benefit contributions - Administrative	235	307	(72)	1,849	1,841	8	0%
Office Expenses	503	463	40	2,394	2,775	(381)	-14%
Legal Expense	304	83	221	434	500	(66)	-13%
Training & Travel	-	63	(63)	15	375	(360)	-96%
Other	131	571	(439)	1,368	3,423	(2,056)	-60%
Total Operating - Administrative	**7,032**	**7,568**	**(536)**	**41,461**	**45,408**	**(3,947)**	-9%
Total Tenant Services	**871**	**273**	**598**	**1,250**	**1,638**	**(387)**	-24%
Water	2,426	1,409	1,017	12,451	8,454	3,997	47%
Electricity	1,287	596	691	3,429	3,577	(148)	-4%
Gas	191	151	40	1,864	907	957	105%
Sewer	1,912	1,115	796	9,431	6,690	2,740	41%
Total Utilities	**$ 5,816**	**$ 3,271**	**$ 2,544**	**$ 27,174**	**$ 19,629**	**$ 7,546**	38%

Bryant Walkway Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 2,789	$ 3,157	$ (368)	$ 16,372	$ 18,944	$ (2,571)	-14%
Maintenance - Materials & Other	2,189	1,751	438	9,840	10,508	(668)	-6%
Maintenance and Operations Contracts	6,934	3,691	3,243	33,103	22,145	10,958	49%
Employee Benefit Contributions - Maintenance	360	1,316	(956)	7,164	7,897	(732)	-9%
Total Maintenance	**12,272**	**9,915**	**2,356**	**66,480**	**59,493**	**6,987**	12%
Total Insurance Premiums	**4,917**	**4,760**	**157**	**30,819**	**28,558**	**2,261**	8%
Other General Expenses	72	-	72	671	-	671	0%
Compensated Absences	652	-	652	4,129	-	4,129	0%
Property Taxes	1,750	1,750	-	10,500	10,500	-	0%
Bad debt - Tenant Rents	-	326	(326)	(300)	1,956	(2,256)	-115%
Total Other General Expenses	**2,474**	**2,076**	**398**	**15,000**	**12,456**	**2,543**	20%
Interest of Mortgage (or Bonds) Payable	586	585	1	3,530	3,512	18	1%
Interest on Notes Payable	1,268	1,268	-	7,608	7,608	-	0%
Amortization of Loan Costs	526	526	0	3,159	3,159	0	0%
Total Interest Expense and Amortization Cost	**2,380**	**2,380**	**1**	**14,296**	**14,278**	**18**	0%
Total Operating Expenses	**$ 35,763**	**$ 30,243**	**$ 5,520**	**$ 196,480**	**$ 181,459**	**$ 15,021**	8%
Excess of Operating Revenue over Operating Expenses	**$ 2,116**	**$ 2,940**	**$ (824)**	**$ 9,017**	**$ 17,640**	**$ (8,623)**	-49%
Extraordinary Maintenance	-	-	-	1,300	-	1,300	0%
Depreciation Expense	21,756	21,756	0	130,534	130,533	0	0%
Total Expenses	**$ 57,518**	**$ 51,999**	**$ 5,520**	**$ 328,314**	**$ 311,993**	**$ 16,321**	5%
Net Gain (Loss)	**$ (19,640)**	**$ (18,816)**	**$ (824)**	**$ (122,816)**	**$ (112,893)**	**$ (9,923)**	**9%**

Bryant Walkway II Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 9,882	$ 9,560	$ 323	$ 58,021	$ 57,358	$ 663	1%
Rental Subsidies	12,613	12,607	6	75,124	75,640	(516)	-1%
Vacancy Loss	(2,413)	(554)	(1,859)	(16,033)	(3,325)	(12,708)	382%
Net Rental Revenue	**20,082**	**21,612**	**(1,530)**	**117,112**	**129,673**	**(12,561)**	**-10%**
Tenant Revenue - Other	191	153	38	242	920	(678)	-74%
Total Tenant Revenue	**20,273**	**21,766**	**(1,492)**	**117,354**	**130,593**	**(13,239)**	-10%
Investment Income - Unrestricted	2,059	417	1,643	4,315	2,500	1,815	73%
Other Revenue	-	35	(35)	-	210	(210)	-100%
Total Revenue	**$ 22,333**	**$ 22,217**	**$ 115**	**$ 121,669**	**$ 133,303**	**$ (11,634)**	-9%
Administrative Salaries	923	1,076	(153)	5,727	6,455	(728)	-11%
Auditing Fees	527	407	120	2,803	2,442	361	0%
Property Management Fee	1,216	1,308	(92)	7,070	7,848	(778)	-10%
Asset Management Fees	792	792	0	4,751	4,751	0	0%
Advertising and Marketing	-	4	(4)	-	25	(25)	0%
Employee Benefit contributions - Administrative	107	148	(41)	903	889	15	2%
Office Expenses	236	242	(5)	951	1,450	(499)	-34%
Legal Expense	-	42	(42)	-	250	(250)	-100%
Training & Travel	-	63	(63)	5	375	(370)	-99%
Other	58	227	(169)	288	1,360	(1,072)	-79%
Total Operating - Administrative	**3,859**	**4,307**	**(448)**	**22,497**	**25,845**	**(3,347)**	-13%
Total Tenant Services	**509**	**182**	**327**	**758**	**1,092**	**(334)**	-31%
Water	1,198	1,777	(579)	7,384	10,662	(3,278)	-31%
Electricity	891	244	647	2,103	1,466	637	43%
Gas	150	81	69	1,681	488	1,193	245%
Sewer	872	1,333	(461)	5,064	7,999	(2,935)	-37%
Total Utilities	**$ 3,112**	**$ 3,436**	**$ (324)**	**$ 16,231**	**$ 20,614**	**$ (4,383)**	-21%

Bryant Walkway II Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 934	$ 1,052	$ (119)	$ 5,521	$ 6,315	$ (794)	-13%
Maintenance - Materials & Other	899	679	220	3,448	4,075	(627)	-15%
Maintenance and Operations Contracts	6,530	2,703	3,828	22,433	16,216	6,217	38%
Employee Benefit Contributions - Maintenance	121	1,155	(1,035)	2,374	6,931	(4,556)	-66%
Total Maintenance	**8,484**	**5,589**	**2,895**	**33,775**	**33,536**	**239**	1%
Total Insurance Premiums	**2,708**	**3,127**	**(418)**	**17,472**	**18,759**	**(1,287)**	-7%
Other General Expenses	33	-	33	187	-	187	0%
Compensated Absences	231	-	231	1,483	-	1,483	0%
Property Taxes	1,225	1,225	-	7,350	7,350	-	0%
Bad debt - Tenant Rents	-	44	(44)	(478)	261	(739)	-283%
Total Other General Expenses	**1,489**	**1,269**	**221**	**8,542**	**7,611**	**930**	12%
Interest on Notes Payable	2,676	2,676	0	16,054	16,054	0	0%
Amortization of Loan Costs	271	271	0	1,625	1,625	0	0%
Total Interest Expense and Amortization Cost	**2,946**	**2,946**	**0**	**17,679**	**17,679**	**0**	0%
Total Operating Expenses	**$ 23,109**	**$ 20,856**	**$ 2,253**	**$ 116,955**	**$ 125,136**	**$ (8,181)**	-7%
Excess of Operating Revenue over Operating Expenses	**$ (776)**	**$ 1,361**	**$ (2,137)**	**$ 4,714**	**$ 8,167**	**$ (3,453)**	-42%
Extraordinary Maintenance	1,000	-	1,000	1,000	-	1,000	
Depreciation Expense	11,512	11,512	0	69,072	69,072	0	0%
Total Expenses	**$ 35,621**	**$ 32,368**	**$ 3,253**	**$ 187,027**	**$ 194,208**	**$ (7,181)**	-4%
Net Gain (Loss)	**$ (13,288)**	**$ (10,151)**	**$ (3,137)**	**$ (65,358)**	**$ (60,905)**	**$ (4,453)**	**7%**

Kinney Point Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 4,958	$ 31,957	$ (26,999)	$ 37,418	$ 191,740	$ (154,322)	-80%
Rental Subsidies	33,390	6,519	26,871	192,670	39,116	153,554	393%
Vacancy Loss	(184)	(1,346)	1,163	(184)	(8,079)	7,895	-98%
Net Rental Revenue	**38,164**	**37,130**	**1,035**	**229,904**	**222,777**	**7,127**	**3%**
Tenant Revenue - Other	-	153	(153)	316	920	(604)	-66%
Total Tenant Revenue	**38,164**	**37,283**	**881**	**230,220**	**223,697**	**6,522**	3%
Investment Income - Unrestricted	572	417	155	2,783	2,500	283	11%
Other Revenue	-	68	(68)	9,768	410	9,358	2283%
Total Revenue	**$ 38,736**	**$ 37,768**	**$ 968**	**$ 242,771**	**$ 226,607**	**$ 16,164**	7%
Administrative Salaries	2,877	2,022	856	17,274	12,129	5,145	42%
Auditing Fees	535	385	150	2,758	2,307	451	20%
Property Management Fee	1,551	1,598	(47)	9,494	9,588	(94)	-1%
Asset Management Fees	644	1,167	(523)	3,638	7,001	(3,363)	-48%
Employee Benefit contributions - Administrative	403	728	(325)	2,291	4,370	(2,079)	-48%
Office Expenses	3,768	242	3,526	9,562	1,450	8,112	559%
Legal Expense	-	83	(83)	-	500	(500)	-100%
Training & Travel	-	63	(63)	25	375	(351)	-93%
Other	72	227	(154)	5,968	1,360	4,608	339%
Total Operating - Administrative	**9,849**	**6,517**	**3,332**	**51,009**	**39,104**	**11,905**	30%
Total Tenant Services	**20**	**176**	**(156)**	**1,092**	**1,057**	**35**	3%
Water	151	1,777	(1,626)	1,088	10,662	(9,574)	-90%
Electricity	482	244	238	4,125	1,466	2,659	181%
Gas	49	81	(32)	1,572	488	1,084	222%
Sewer	56	1,333	(1,277)	381	7,999	(7,618)	-95%
Total Utilities	**$ 739**	**$ 3,436**	**$ (2,697)**	**$ 7,166**	**$ 20,615**	**$ (13,448)**	-65%

Kinney Point Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 797	$ 1,768	$ (971)	$ 1,247	$ 10,608	$ (9,361)	-88%
Maintenance - Materials & Other	552	679	(128)	1,471	4,075	(2,604)	-64%
Maintenance and Operations Contracts	3,829	2,838	990	7,992	17,031	(9,039)	-53%
Employee Benefit Contributions - Maintenance	62	440	(378)	1,544	2,638	(1,094)	-41%
Total Maintenance	**5,240**	**5,725**	**(486)**	**12,254**	**34,352**	**(22,098)**	-64%
Total Protective Services	**897**	**1,305**	**(408)**	**6,311**	**7,832**	**(1,520)**	-19%
Total Insurance Premiums	**4,830**	**2,975**	**1,855**	**26,247**	**17,850**	**8,397**	47%
Other General Expenses	40	-	40	668	-	668	
Compensated Absences	399	71	329	1,677	423	1,254	296%
Taxes	1,225	1,225	-	7,350	7,350	-	0%
Bad debt - Tenant Rents	-	560	(560)	-	3,359	(3,359)	-100%
Total Other General Expenses	**1,664**	**1,855**	**(191)**	**9,695**	**11,132**	**(1,437)**	-13%
Interest of Mortgage (or Bonds) Payable	7,734	796	6,938	15,729	4,775	10,954	229%
Amortization of Loan Costs	440	399	41	2,642	2,394	248	10%
Total Interest Expense and Amortization Cost	**8,174**	**1,195**	**6,979**	**18,370**	**7,169**	**11,201**	156%
Total Operating Expenses	**$ 31,413**	**$ 23,185**	**$ 8,229**	**$ 132,144**	**$ 139,109**	**$ (6,965)**	-5%
Excess of Operating Revenue over Operating Expenses	**$ 7,323**	**$ 14,583**	**$ (7,260)**	**$ 110,627**	**$ 87,498**	**$ 23,129**	26%
Other Non-Operating Revenue	**$ -**	**$ -**	**$ -**	**$ 3,912,484**	**$ -**	**$ 3,912,484**	
Extraordinary Maintenance	-	-	-	-	-	-	
Depreciation Expense	33,797	9,519	24,278	202,786	57,112	145,674	255%
Total Expenses	**$ 65,210**	**$ 32,704**	**$ 32,507**	**$ 334,930**	**$ 196,221**	**$ 138,709**	71%
Net Gain (Loss)	**$ (26,474)**	**$ 5,064**	**$ (31,538)**	**$ 3,820,325**	**$ 30,386**	**$ 3,789,939**	**12473%**

Park Avenue Housing Development Group, LP

Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Tenant Rental Revenue	$ 4,204	$ 14,817	$ (10,614)	$ 28,685	$ 88,904	$ (60,219)	-68%
Rental Subsidies	45,629	22,106	23,523	271,488	132,638	138,851	105%
Vacancy Loss	-	(1,292)	1,292	(1,853)	(7,754)	5,901	-76%
Net Rental Revenue	49,833	35,631	14,202	298,320	213,787	84,533	40%
Tenant Revenue - Other	-	-	-	-	-	-	0%
Total Tenant Revenue	**49,833**	**35,631**	**14,202**	**298,320**	**213,787**	**84,533**	40%
Investment Income - Unrestricted	988	417	572	3,400	2,500	900	36%
Other Revenue	(820)	188	(1,008)	2,717	1,130	1,587	140%
Total Revenue	**$ 50,002**	**$ 36,236**	**$ 13,766**	**$ 304,436**	**$ 217,417**	**$ 87,020**	40%
Administrative Salaries	2,610	3,583	(973)	14,048	21,495	(7,448)	-35%
Auditing Fees	527	407	120	2,803	2,442	361	15%
Property Management Fee	1,081	1,692	(611)	7,003	10,152	(3,149)	-31%
Asset Management Fees	483	792	(309)	2,897	4,749	(1,853)	-39%
Advertising and Marketing	-	4	(4)	-	25	(25)	-100%
Employee Benefit contributions - Administrative	304	1,336	(1,031)	4,141	8,015	(3,874)	-48%
Office Expenses	132	700	(568)	1,959	4,200	(2,241)	-53%
Legal Expense	-	42	(42)	-	250	(250)	-100%
Training & Travel	-	63	(63)	25	375	(351)	-93%
Other	122	227	(105)	493	1,360	(867)	-64%
Total Operating - Administrative	**5,260**	**8,844**	**(3,584)**	**33,369**	**53,064**	**(19,695)**	-37%
Total Tenant Services	**1,646**	**152**	**1,494**	**1,729**	**912**	**817**	90%
Water	601	1,777	(1,176)	4,673	10,662	(5,989)	-56%
Electricity	281	244	37	1,431	1,466	(35)	-2%
Gas	57	81	(25)	183	488	(305)	-62%
Sewer	489	1,333	(845)	3,162	7,999	(4,837)	-60%
Total Utilities	**$ 1,428**	**$ 3,436**	**$ (2,008)**	**$ 9,449**	**$ 20,615**	**$ (11,165)**	-54%

Park Avenue Housing Development Group, LP
Unaudited Revenue Expense Budget Comparison

	Current Month	Budget	Variance	Year to Date	Budget	Variance	Percent of Variance
Maintenance - Labor	$ 1,992	$ 3,975	$ (1,982)	$ 15,073	$ 23,847	$ (8,774)	-37%
Maintenance - Materials & Other	75	679	(604)	321	4,075	(3,754)	-92%
Maintenance and Operations Contracts	2,214	2,803	(589)	7,336	16,815	(9,480)	-56%
Employee Benefit Contributions - Maintenance	154	386	(232)	4,866	2,319	2,547	110%
Total Maintenance	**4,435**	**7,843**	**(3,408)**	**27,596**	**47,056**	**(19,460)**	-41%
Total Insurance Premiums	**119**	**2,975**	**(2,856)**	**634**	**17,850**	**(17,216)**	-96%
Other General Expenses	158	-	158	325	-	325	0%
Compensated Absences	491	139	351	3,059	836	2,224	266%
Taxes	1,225	1,225	-	7,350	7,350	-	0%
Bad debt - Tenant Rents	-	537	(537)	-	3,224	(3,224)	-100%
Total Other General Expenses	**1,874**	**1,902**	**(28)**	**10,734**	**11,409**	**(676)**	-6%
Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	0%
Interest on Notes Payable (Seller Financing)	7,879	-	7,879	7,879	-	7,879	0%
Amortization of Loan Costs	-	127	(127)	-	762	(762)	-100%
Total Interest Expense and Amortization Cost	**7,879**	**127**	**7,752**	**7,879**	**762**	**7,116**	933%
Total Operating Expenses	**$ 23,537**	**$ 25,278**	**$ (1,742)**	**$ 97,701**	**$ 151,669**	**$ (53,968)**	-36%
Excess of Operating Revenue over Operating Expenses	**$ 26,465**	**$ 10,958**	**$ 15,507**	**$ 206,735**	**$ 65,748**	**$ 140,987**	214%
Extraordinary Maintenance	-	-	-	-	-	-	
Depreciation Expense	-	2,917	(2,917)	-	17,500	(17,500)	-100%
Total Expenses	**$ 23,537**	**$ 28,195**	**$ (4,658)**	**$ 97,701**	**$ 169,169**	**$ (71,468)**	-42%
Net Gain (Loss)	**$ 26,465**	**$ 8,041**	**$ 18,424**	**$ 206,735**	**$ 48,248**	**$ 158,487**	**328%**

Columbia Housing Authority
Administration Revenue and Expense Summary

	CHA Affordable Housing Development	CHA Business Activities	CHA Central Office Cost Center	Total Adminstration	Year to Date Budget	Budget Variance	Percent of Variance
Management Fee	$ -	$ -	$ 149,055	$ 149,055	$ 164,725	$ (15,670)	-10%
Asset Management Fee	-	-	3,000	3,000	3,000	-	0%
Book Keeping Fee	-	-	76,321	76,321	87,080	(10,759)	-12%
Fee Revenue	**-**	**-**	**228,376**	**228,376**	**254,805**	**$ (26,429)**	**-10%**
Interest Income	5,792	28,870	6,859	41,521	21,587	19,934	92%
Investment Income	7,761	411,836	-	419,597	391,271	28,325	7%
Other Revenue	-	231,906	371	232,277	394,836	(162,559)	-41%
Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-	
Total Revenue	**$ 13,553**	**$ 672,612**	**$ 235,605**	**$ 921,770**	**$ 1,062,499**	**$ (140,729)**	**-13%**
Administrative Salaries	118,173	134,175	140,814	393,162	381,957	11,206	3%
Auditing Fees	-	2,581	5,632	8,213	8,750	(537)	-6%
Advertising and Marketing	-	-	526	526	663	(137)	-21%
Employee Benefits - Admin.	27,132	36,762	37,881	101,775	115,228	(13,453)	-12%
Office Expenses	1,704	12,399	39,593	53,696	46,987	6,709	14%
Legal Expense	-	-	10,912	10,912	14,500	(3,588)	-25%
Training & Travel	7,892	2,937	7,799	18,628	10,125	8,503	84%
Other	413	3,984	8,801	13,198	9,750	3,448	35%
Total Operating - Administration	**155,314**	**192,838**	**251,958**	**600,110**	**587,960**	**12,150**	**2%**
Water	-	105	105	210	550	(340)	-62%
Electricity	-	1,120	1,120	2,239	2,775	(536)	-19%
Gas	-	514	514	1,027	550	477	87%
Sewer	-	60	60	121	1,960	(1,839)	-94%
Total Utilities	**-**	**1,799**	**1,799**	**3,597**	**5,835**	**(2,238)**	-38%
Maintenance - Labor	-	-	-	-	-		
Maintenance - Materials	-	-	483	483	1,705	(1,222)	-72%
Maint Contracts, Miscellaneous	-	426	1,109	1,535	1,375	160	12%
Maint Contracts-Trash Removal	-	-	-	-	550	(550)	-100%
Maint Contracts-Heating & Cooling	-	-	-	-	-	-	0%
Maint Contracts-Snow Removal	-	-	-	-	-	-	0%
Maint Contracts-Elevators	-	-	-	-	-	-	0%
Maint Contracts-Landscape & Grounds	-	-	-	-	2,250	(2,250)	-100%
Maint Contracts-Unit Turnaround	-	-	-	-	-	-	0%
Maint Contracts-Electrical	-	-	-	-	-	-	0%
Maint Contracts-Plumbing	-	-	-	-	-	-	0%
Maint Contracts-Extermintation	-	-	-	-	-	-	0%
Maint Contracts-Janitorial	-	-	-	-	1,888	(1,888)	-100%
Maintenance Contracts	-	426	1,109	1,535	6,063	(4,528)	-75%
Employee Benefits - Maint.	-	-	-	-	-	-	
Total Maintenance	**-**	**426**	**1,593**	**2,019**	**7,768**	**(5,749)**	**-74%**
Total Insurance Premiums	**2,519**	**4,849**	**5,000**	**12,367**	**2,548**	**9,819**	**385%**
Other General Expenses	**42,583**	**42,444**	**1,915**	**86,941**	**41,825**	**45,116**	**108%**
Compensated Absences	**1,307**	**2,631**	**5,426**	**9,365**	**-**	**9,365**	
Total Other Expenses	**43,890**	**45,075**	**7,341**	**96,306**	**41,825**	**54,481**	**130%**
Interest of Bonds Payable	-	163,498	-	163,498	150,335	13,164	9%
Interest on Notes Payable	-	11,013	2,540	13,553	3,512	10,041	286%
Total Interest/Amortization	**-**	**174,511**	**2,540**	**177,051**	**153,846**	**23,204**	**15%**
Total Operating Expenses	**$ 201,722**	**$ 419,497**	**$ 270,230**	**$ 891,449**	**$ 799,782**	**$ 91,667**	**11%**
Excess of Operating Revenue over Operating Expenses	**$ (188,169)**	**$ 253,116**	**$ (34,625)**	**$ 30,322**	**$ 262,717**	**$ (232,396)**	**-88%**
Depreciation Expense	-	6,586	597	7,183	12,936	(5,754)	-44%
Total Expenses	**$ 201,722**	**$ 426,083**	**$ 270,827**	**$ 898,632**	**$ 812,718**	**$ 85,913**	**11%**
Net Gain (Loss)	**$ (188,169)**	**$ 246,530**	**$ (35,222)**	**$ 23,139**	**$ 249,781**	**$ (226,642)**	**-91%**

Columbia
HOUSING AUTHORITY

Housing Authority of the City of Columbia, Missouri

201 Switzler Street, Columbia, Missouri 65203
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Department Source: CEO
To: CHA Board of Commissioners
From: CEO & Staff
CHA Board of Commissioners Meeting Date: 8/26/2026
Re: CEO and Leadership Report

Executive Summary

This memo provides a monthly account of functions and activities of CHA Departments.

Discussion

CEO Summary:

Overall operations remain stable, with affordable housing occupancy generally strong outside of units intentionally offline for redevelopment. Occupancy improved in July, including Bryant Walkway II, which increased from 89% to 94%. Stuart Parker declined to 94% and will continue to be monitored. Demand remains high, with more than 1,300 applicants across CHA waiting lists, while management continues to focus on reducing extended vacancies and improving the transition from unit readiness to move-in.

Rent collections remain an area of attention, with tenant collections at 93.0% and $72,040 in outstanding receivables. Maintenance indicators remain strong, with 368 of 397 non-emergency work orders closed during the month and all emergency work orders completed or abated within 24 hours. Several properties reported negative cash flow for the month; however, much of this was attributable to planned or non-recurring expenditures, including replacement-reserve-funded improvements, annual cash flow distributions, and debt reduction. At Bryant Walkway II, $64,144 in cash-flow-related payments included asset management fees, seller financing interest, security costs, repayment of an operating deficit loan, and a $19,525 payment to reduce the MHDC HOME loan balance. Bear Creek also incurred approximately $22,446 in playground costs funded through replacement reserves. Management will continue monitoring property-level cash performance.

Housing Choice Voucher utilization continues to decline as CHA is still not issuing vouchers due to funding constraints, while available HAP reserves have increased. Limited voucher issuance continues where appropriate, with 19 vouchers issued during July and leased HCV households increasing slightly to 1,071. HCV inspection completion also warrants attention, with 85% of inspections due completed during the month.

Safety activity remained relatively stable across the portfolio, although Kinney Point required additional management and safety attention. Workforce turnover improved slightly to 24%. Resident Services continues to demonstrate strong grant performance, including full billing of the 21st Century CCLC annual grant target. Overall, management attention remains focused on collections, long-term vacancies, selected property financial performance, HCV utilization and inspections, and localized safety concerns.

Affordable Housing Development:

Kinney Point

- Kinney Point's final cash developer fee distribution has been approved. CHA will receive approximately $37,542 in the final payout.
- Red Stone also provided a detailed analysis of the project's final equity adjustments. Equity was adjusted downward primarily because qualified basis came in below the original underwriting assumptions, largely due to certain project costs coming in below budget, along with lease-up

occurring later than projected. As a result, the deferred developer fee increased from approximately $51,000 to $190,000.

Park Avenue

- Staff continue to conduct one-on-one meetings with residents, coordinate unit assignments, and complete the compliance requirements necessary to preserve Low-Income Housing Tax Credit (LIHTC) eligibility.

Providence Walkway

- Staff continue to work through the Due Diligence checklist for investor Red Stone.
- The RAD Closing Packet was submitted to HUD for their review on August 20th.
- Closing is being planned for the first or second week of October.

Blind Boone Apartments

- The RAD Transaction Manager shared that the financing plan had been sent on for approval and issuance of RAD Conversion Commitment (RCC). The RCC is expected to be received during the first week of September.
- The William Guitar Little Foundation awarded $200,000 to the Blind Boone Apartments on August 19th. Funds will be used for expected cost increases due to inflation.
- HUD indicated RCC committee approval on 8/27/26 with closing planned for November 2026.

Park Avenue II Apartments

- An application to the Missouri Housing Development Commission for 9% Low Income Housing Tax Credits was submitted by staff on August 7th. The proposed development will be located on CHA owned vacant lots located next to the existing Park Avenue Apartments at 507 Park. The plans are to construct one building with 29 affordable units and 4 market rate units. Staff expect awards to be announced prior to the end of the calendar year.
- The William Guitar Little Foundation awarded the proposed development $200,000 on August 19th.

Facilities and Modernization:

Maintenance

Maintenance staff continued routine, emergency, and preventive maintenance work across CHA properties. Most properties experienced a relatively steady work order load from June to July. Kinney Point, however, had an increase in non-emergency work orders with 12 in June and 33 in July. This represents a 175% month-over-month increase. The increase is tied to general maintenance items with no particular cause.

Modernization

Patriot Place

- New water heaters have been installed using City of Columbia Water & Light funding.

Oak Tower and Paquin Tower

- New lobby furniture has been ordered for both properties.

New Development-Construction

Park Avenue Construction

Current interior construction status:

Building 6, 8, 9, 10, 12, 13, 14 and 15 are complete. Buildings 1, 2, 3, 4, 5, 7 and 11 are interior finishes phase.

- Exterior and site progress:
- Phase 1 exterior work is complete.
- Exterior work is complete on Buildings 2, 6, 7, and 8.
- Abatement and site reclamation are underway for Phase 3.

Providence Walkway Construction

- Building pads have been brought to rough grade.
- Abatement has started in the unoccupied units.
- Site utility work is expected to begin soon.

Resident Services:

Resident Services July 2026 highlights of programs and services are as follows:

- **ROSS Program:**
  - $20,840 in match dollars earned YTD
  - 125 active participants
- **FSS Program:**
  - One new participant enrolled
  - 14,813 in escrow dollars added to participant accounts
  - The team supported resident relocation efforts by assisting five households with packing and preparing for their move to new homes.
- **Moving Ahead Program**:
  - Moving Ahead parents were able to accompany their students on summer field trips, including the Kansas City Science Center, the St. Louis Zoo, and Supersplash USA.
  - 33,096 out-of-school programming units of service completed in July, the highest monthly amount YTD.
- **HHC Program:**
  - 1,120 case management units of service completed
  - Summer lunches were handed out onsite to students at Bear Creek and Stuart Parker, sponsored by the SFSP food program.
- **ILP Program:**
  - 1,667 case management units of service completed

Affordable Housing Operations:

In July, nineteen (19) families moved in, and eighteen (18) families moved out. Of the eighteen (18) families that moved out eleven (11) households transferred within CHA owned properties, six (6) households moved to the private sector, and one (1) tenant moved in with family. Out of the 656 LIHTC/PBV units there were twenty-two (22) vacant as of July 31, 2026. This is an occupancy rate of 97%. As of July 31, 2026, nine (9) units were vacant over 60 days. Eleven (11) tenants have been moved into the newly constructed units on Park Avenue. Intake staff continues to focus on processing applications to fill vacancies across all properties.

HCV Operations:

HCV staff continued with annual recertifications and maintenance of existing files. Staff are only issuing new vouchers in the Continuum of Care (CoC) Program, and VASH. All other programs are in the maintenance phase. Additional voucher information by program and departmental updates are as follows:

HCV

- 1,071 Households receiving HCV program assistance

VASH

- 145 households receiving VASH program assistance. (10 Voucher Searching)
- 120 HCV + 25 PBV (Patriot Place).

Mainstream
- 43 vouchers leased.
- 1 New submissions voucher searching

Continuum of Care
- 37 households receiving COC program assistance.
- Working on utilizing more funding by accepting more agency referrals, we currently have 10 vouchers searching and accepted 15 new referrals this month.

Emergency Housing Vouchers
- 29 vouchers leased.
- ARPA funded program is the process of phasing out.

Tenant-Based Rental Assistance
- 4 participants leased and 10 Voucher Searching.

HCV Updates

Human Resources & IT:

HR staff completed the following human resources related duties.
- Submitting ACA 1095-C data to IRS.
- Renewed the lease for postage machine.

Staff worked across departments and with CHA's 3rd party network administration to complete the IT set up at Kinney Point building which included the following:
- New internet to meet bandwidth requirements for staffing needs and camera remote viewing access.
- Running cabling to provide wired internet connection to offices (in progress).
- Working with 43Tc to set up networking and firewall equipment (in progress)
- Set up staff offices.

Safety:

Kinney Point Incident 1

On July 25, a victim of a shooting that occurred at Douglass Park was located at 301 N. Providence. CHA Safety worked with CPD to review available video and confirmed the shooting occurred at Douglass Park. On July 28, CHA Safety assisted CPD in confirming that the shooting suspect had been observed at 816 N. Garth, Apt. 202. CPD SWAT subsequently served a search warrant at the unit. The shooting suspect was not located. During the search, CPD identified separate concerns that resulted in the resident's arrest on child endangerment and neglect charges and involvement by the Division of Family Services.

Kinney Point Incident 2

On August 13 at approximately 5:50 p.m., an individual reportedly brandished a firearm in the parking area near 804 N. Garth. On August 14, CPD SWAT served a search warrant related to the incident. No firearm was located during the search. Felony charges related to the alleged brandishing were filed against the resident's boyfriend. On August 15 at approximately 2:45 a.m., multiple shots were fired from the Fourth Avenue area toward a vehicle parked near 804 N. Garth. The incident remains under investigation.

Recommended Commission Action

Review and consider the report.

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Tab Name	**Report Name**
1. Occupancy	Affordable Housing - Occupancy Rate Status Report
2. Occupancy Trend	Affordable Housing - Occupancy Rate Trending Report
3. Waiting List	Affordable Housing - Waiting List Status Report
4. Vacant Unit Status	Affordable Housing - Vacant Unit Status Report
5. Rent Collection	Affordable Housing - Tenant Charge Collection Report
6. Facility Inspections	Facilities and Modernization - Annual Inspections by Facility by Target Date
7. Non-Emg Work Orders	Facilities and Modernization - Non-Emergency Work Order Activity Report
8. Emg Work Orders	Facilities and Modernization - Emergency Work Order Activity Report
9. AH - KPI	Affordable Housing - Key Performance Indicators Report - Financial
10. AH Compliance	Affordable Housing - LIHTC Compliance Reporting
11. HCV Leasing	Housing Choice Voucher - Leasing Activity Report
12. HCV Waitlist	Housing Choice Voucher - Waiting List Status Report
13. HCV - Inspections	Housing Choice Voucher - Inspection Activity Report
14. HCV KPI - Admin	Housing Choice Voucher - Administrative Account - Key Performance Indicators Report - Financial
15. HCV KPI - HAP	Housing Choice Voucher - HAP Account - Key Performance Indicators Report - Financial/Utilization
16. Resident Services	Resident Services - Units of Service and Units Billed

1. Affordable Housing - Occupancy Rate Status Report

Affordable Housing - Occupancy Rate Status Report as of 7/31/2026											
Units	**AMP 1**	**MMV (Patriot)**	**Bear Creek**	**Paquin**	**Stuart Parker**	**Oak Towers**	**Bryant Walkway I**	**Bryant Walkway II**	**Kinney Point**	**Park Avenue**	**Total Affordable Housing**
Leased	27	23	74	196	79	143	52	34	33	16	677
Available	27	23	74	196	79	143	52	34	33	16	677
Offline, HUD Approved	23	0	0	0	0	0	0	0	0	0	23
Offline, Other	0	2	2	4	5	4	2	2	1	0	22
Total Units	50	25	76	200	84	147	54	36	34	25	722
Occupancy Rate	**54%**	**92%**	**97%**	**98%**	**94%**	**97%**	**96%**	**94%**	**97%**	**64%**	**94%**

Purpose of Report

This report provides the percentage of affordable housing units leased at a point in time. High occupancy is important and is a primary indicator of CHA meeting its mission of housing families and is maximizing its revenue potential. Secondly, a high occupancy can also mean that there are families on the waiting list, maintenance is able to turnaround a vacant unit quickly and administrative staff can qualify the family and put them in the unit in a timely manner.

Instructions

1. Leased Units

Enter the number of units under lease as of the date of the report.

2. Available Units

Enter the number of units under lease or available for lease (i.e., the unit is ready to be leased) as of the date of the report.

3. Offline, HUD Approved

Enter the number of units that are not leased or available to be leased as the units are approved by HUD to be used for another purpose, such as resident services or a police sub-station, or are approved by HUD to be vacant, such as units approved for modernization or casualty loss as of the date of the report. This category reflects units that are not leased but would receive operating subsidy.

4. Offline, Other

Enter the number of units that are included in the "Available" or "Offline, HUD Approved" categories as of the date of the report. Units reported in this category will normally be associated with vacant unit turnaround or units that are used for an alternate purpose that will not be eligible for operating subsidy.

4. Total Units

Sum of available units and offline units, The total should equal the total units for the project.

2. Affordable Housing - Occupancy Rate Trending Report

Affordable Housing - Occupancy Rate Trending Report as of 7/31/2026											
Period	**AMP 1**	**MMV (Patriot)**	**Bear Creek**	**Paquin**	**Stuart Parker**	**Oak Towers**	**Bryant Walkway I**	**Bryant Walkway II**	**Kinney Point**	**Park Avenue**	**Total CHA Housing Rate/Excluding AMP1**
1/31/2026	76%	100%	92%	98%	95%	97%	94%	89%	100%	100%	96%
2/28/2026	74%	100%	92%	97%	95%	97%	93%	89%	100%	100%	96%
3/31/2026	74%	96%	95%	97%	98%	98%	93%	92%	100%	100%	96%
4/30/2026	70%	88%	93%	96%	98%	97%	93%	92%	97%	100%	94%
5/31/2026	70%	88%	95%	100%	99%	97%	94%	89%	97%	100%	95%
6/30/2026	68%	92%	96%	98%	98%	96%	95%	89%	97%	100%	95%
7/31/2026	54%	92%	97%	98%	94%	97%	96%	94%	97%	100%	96%
8/31/2026											
9/30/2026											
10/31/2026											
11/30/2026											
12/31/2026											
Occupancy Rate											
2025 Rate	51%	98%	96%	97%	98%	97%	95%	97%	13%	N/A	86%
2024 Rate	69.69	95.41	94.82	96.93	96.91	97.79	95.38	97.42	N/A	N/A	96.38
2023 Rate	86%	96%	96%	97%	96%	97%	95%	93%	N/A	N/A	96%

Purpose of Report

Provides the percentage of affordable housing units leased over a period of time. High occupancy is normally a major indicator of both good financial health and management. The trending information helps identify whether occupancy rates are increasing, decreasing, or holding steady. A certain level of variance can be expected each month. Large changes, especially decreases in the occupancy rate is a risk area, as is a gradual decline in the occupancy rate, or a consistently low rate.

Instructions

1. General

Each month a new row of occupancy rate data will be entered on the report using the occupancy rate data as calculated from the Affordable Housing Occupancy Rate Report. The number of months of previous occupancy rate date is shown, as well as two years of annual occupancy rate data to provide trending information. This form provides occupancy rate data based on a calendar year basis. HIgh performing occupancy rates are considered 96% or higher at family sites and 98% or higher at the Tower properties.

3. Affordable Housing - Waiting List Status Report

Columbia Housing Authority - Waiting List Status Report as of 7/31/2026			
Unit Type	**Family Sites**	**Oak Tower**	**Paquin Tower**
Zero bedroom		**195**	**96**
1 bedroom	121	4	12
2 bedroom	539		5
3 bedroom	241		
4 bedroom	113		
Total	1014	199	113

4. Affordable Housing - Vacant Unit Status Report

Columbia Housing Authority - Waiting List Status Report as of 7/31/2026							
	Unit #	**Bedroom Size**	**Date Vacant**	**Projected Ready Date**	**Anticipated Lease Date**	**Application Approved**	**Days Vacant as of 1/31/2026**
AMP 1							
50 Total Units	N/A						
MMV (Patriot)							
25 Total Units							
	210	1	3/31/2026	Ready	8/20/2026	VA working on applicant	122
	301	1	4/14/2026	Ready	8/20/2026	VA working on applicant	108
Bear Creek							
76 Total Units	1016	4	6/26/2026	In process	7/30/2026	Internal transfer	35
	1206	2	2/28/2026	Ready	8/1/2026	Intake in process	153
Paquin							
200 Total Units	710	0	7/13/2026	Ready	8/14/2026	Inake in process	18
	1114	0	6/5/2026	Ready	8/7/2026	file in compliance	56
	1403	0	6/17/2026	Ready	8/7/2026	file in compliance	44
	1510	0	6/8/2026	9/1/2026	9/10/2026	Maintenance issue	53
Stuart Parker							
84 Total Units	202B Lincoln	2	1/21/2026	5/30/2026	6/15/2026	Waiting on approval	191
	211A Lincoln	2	6/8/2026	6/30/2026	7/15/2026	Intake in process	53
	216 Lincoln	3	6/30/2026	In process	8/27/2026	Intake in process	31
	201B Unity	2	7/20/2026	Not started	8/27/2026	Inake in process	11
	219 Unity	3	6/30/2026	In process	8/28/2026	Intake in process	31
Oak Towers							
146 Total Units	209	0	6/1/2026	Ready	8/2/2026	Move-In scheduled	60
	306	0	7/27/2026	In process	8/17/2026	Intake in process	4
	617	1	4/30/2026	Ready	8/17/2026	Inake in process	92
	410	0	6/15/2026	Ready	8/3/2026	Move-In scheduled	46
Bryant Walkway I							
54 Total Units	217 Allen	1	2/9/2025	Ready	8/31/2026	Intake in process	172
	22 Bryant Walkway	2	7/10/2026	In process	8/31/2026	intake in process	21
Bryant Walkway II							
36 Total Units	412 LaSalle	3	5/21/2026	Unit damaged by car	9/30/2026	Unit off line	71
	320 Pendleton	1	5/7/2026	Ready	8/31/2026	Intake in process	85
Kinney Point							
34 Total Units	805 #101	1	4/24/2026	5/10/2026	8/31/2026	Intake in process	98
Park Avenue							
79 Total Units	Under Construction-Not Tracking Data.						
	Number of Vacant Units:	**20**				**Average Days Vacant:**	**65**

Purpose of Report

Unit turnaround time (the time from when the unit is vacant until the unit is leased) is a key metric for assessing operational performance. This report provides information on the status of each vacant unit focusing on key information needed to help monitor when the vacant unit will be leased. The goal is to have only a limited number of vacant units at any given time and the time that a unit is offline should be limited to one to two weeks. There may be exceptions or mitigating circumstances, usually a large number of vacant units and/or extended unit turnaround time is an indicator of a operational risk. Low rates of vacant unit turnaround can be caused by multiple factors. Maintenance delays can result in extended unit turnaround time can be due to lack of available materials, large number of outstanding work orders, other work priorities, and the condition of the units. Other contributing factors may include include adequacy of waitlist, admission processing, and management oversight.

Instructions

1. Project 1 & Project 2
Enter the Property name, unit #, and bedroom size for each vacant unit.

2. Date Vacant
Enter the date that the unit became vacant.

3. Projected Ready Date
Enter date maintenance is expected to have all the work completed in the unit. Date unit may be leased or actual date maintenance informed management that unit can be leased.

4. Anticipated Lease Date
Enter the date the project manager is expected to have the unit leased. If the unit is leased, the unit should be removed from the report.

5. Application Approved
Enter either Yes or No. Yes, means that a family has accepted the unit, all background checks and other admission processes have been completed.

6. Days Vacant as of Report Date.
The number of calendar days since the unit became vacant and the date of the report. In this example, the days are based as if the date of the report was 1/31/2026.

7. Special Purpose Units / Long-Term Vacant Units
The report should not include special purpose units, i.e., units that are not used for housing such as units for resident services, maintenance storage, etc. However, all other vacant units, those that are HUD-approved (units undergoing modernization, casualty loss, disaster) and those that are non-HUD approved and therefore, not receiving operating subsidy should be included in the report.

5. Affordable Housing - Tenant Charge Collection Report

Affordable Housing - Tenant Charge Collection Report as of 7/31/2026											
Description	**AMP 1**	**MMV (Patriot)**	**Bear Creek**	**Paquin**	**Stuart Parker**	**Oak Towers**	**Bryant Walkway I**	**Bryant Walkway II**	**Kinney Point**	**Park Avenue**	**Total Affordable Housing**
Tenant Rent Charges	12,254	18,029	51,787	128,607	50,951	101,048	33,998	19,167	37,560	15,328	468,729
Other Tenant Charges	-			240	30	62	304		6		641
Repayment Agreement Charges*											
Total Charges this Month	12,254	18,029	51,787	128,847	50,981	101,110	34,302	19,167	37,565	15,328	469,370
Collections this Month	9,840	16,277	46,298	122,664	47,312	98,280	27,404	18,640	35,800	14,177	436,692
Collection Rate	**80.3%**	**90.3%**	**89.4%**	**95.2%**	**92.8%**	**97.2%**	**79.9%**	**97.3%**	**95.3%**	**92.5%**	**93.0%**
Total Tenant Accounts Receivable (TAR)											
Total Delinquent Households	10	8	33	37	20	34	15	9	3	3	172
Total Amount Outstanding	$5,236	$4,419	$12,350	$13,154	$10,878	$5,948	$15,127	$1,611	$2,022	$1,295	$72,040
Under Repayment Agreement											
Total Number of Households	1	3	7	10	4	9	3	1	2	0	40
Total Amount Outstanding	$343	$1,757	$4,683	$2,658	$6,326	$1,337	$3,117	$881	$1,966	$0	$23,068
Households in Termination											
Total Number of Households	2	0	0	9	0	3	2	2	0	0	18
Total Amount Outstanding	$1,597	$0	$0	$6,932	$0	$851	$945	$225	$0	$0	$10,550

Purpose of Report

This report provides the amount of tenant charges due and collected during the month. The report includes both rent and non-rent tenant charges. HUD's standard (Interim PHAS – Tenant Account Receivable – TAR ratio) is that 98.5% of all tenant charges is expected to be collected.

Instructions

1. Tenant Rent Charges

The total amount of tenant rent charged during the month.

2. Other Tenant Charges

The total amount of non-rent charged during the month and would include all other tenant charges except repayment agreements. Examples would include such items as maintenance charges, late fees, excess utility charges, lock-out fees, etc.

3. Repayment Agreement Charges

The total amount of tenant payment due during the month from participants' repayment agreements.

4. Collections this Month

The total amount payment received from tenants for all the above charges during the month.

6. Facilities- Annual compliance checklist by month by property as of 7/31/2026

This report is provided to keep the Board informed on annual facility inspections and compliance.

Annual Inspections Compliance Checklist by Property													
Property	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Paquin Towers													
Water Treatment Systems – Annual Service	Monthly	X	X	X	X	X	X	X					
Sprinkler System – Annual Inspection	January	X											
Fire Pumps – Annual Inspection	January	X											
Backflow Preventers – Annual Test	January	X											
Elevators – Annual Inspection	February				X								
Fire Extinguishers – Annual Inspection	February		X										
Fire Alarm System – Annual Inspection	March				X								
Generators – Annual Inspection	August								X				
Oak Towers	**Inspection Month/Quarter Target**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Water Treatment Systems – Annual Service	Monthly	X	X	X	X	X	X	X					
Sprinkler System – Annual Inspection	January	X											
Fire Pumps – Annual Inspection	January	X											
Backflow Preventers – Annual Test	January	X											
Elevators – Annual Inspection	February				X								
Fire Extinguishers – Annual Inspection	February		X										
Fire Alarm System – Annual Inspection	April				X								
Generators – Annual Inspection	August								X				
Admin Building	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Backflow Preventers – Annual Test	January	X											
Fire Extinguishers – Annual Inspection	February		X										
Fire & Burglar Alarm Systems – Annual Inspection	May							X					
Blind Boone Center	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Fire Extinguishers – Annual Inspection	February		X										
Fire & Burglar Alarm Systems – Annual Inspection	May					X							
Backflow Preventers – Annual Test	October												
Stuart Parker Laundromat	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Backflow Preventers – Annual Test	January	X											
Fire Extinguishers – Annual Inspection	February		X										
Fire & Burglar Alarm Systems – Annual Inspection	May					X							
Bear Creek Laundromat	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Backflow Preventers – Annual Test	January	X											
Fire Extinguishers – Annual Inspection	February		X										
Fire & Burglar Alarm Systems – Annual Inspection	May					X							
Bear Creek Community Bldg. 1400 Elleta	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Backflow Preventers – Annual Test	January	X											
Fire Extinguishers – Annual Inspection	February		X										
Fire & Burglar Alarm Systems – Annual Inspection	May					X							
Mid Mo Veterans Housing	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Backflow Preventer – Annual Test	January	X											
Fire Extinguishers – Annual Inspection	February		X										
Fire Alarm System – Annual Inspection	May				X								
Sprinkler System – Annual Inspection	October												
Kinney Point	**Inspection Month Target/Goal**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
Community Building Backflow Preventer-Annual Test	January	X											
Community Building Fire Extinguishers-Annual Inspection	February		X										
Community Building-Burglar Alarm-Annual Inspection	N/A												
Sexton Units-Sprinkler System-Annual Inspection	October												

Purpose of Report

This report provides a list of annual inspections needed for on-going occupancy and operational compliance for all CHA facilities. Inspections include sprinkler, backflow preventer, fire extenguisher, generator, elevator and other safety inspections specific to each property. The report also includes a "target" completion date, knowing that the specific date of scheduling may dependent upon outside organizations and officials.

7. Affordable Housing - Non-Emergency Work Order Activity Report

Affordable Housing - Non-Emergency Work Order Activity Report as of 7/31/2026											
Description	**AMP 1**	**MMV (Patriot)**	**Bear Creek**	**Paquin**	**Stuart Parker**	**Oak Towers**	**Bryant Walkway I**	**Bryant Walkway II**	**Kinney Point**	**Park Avenue**	**Total CHA Housing**
Beginning Balance	0	0	0	3	1	1	0	0	0	0	5
Received this Month	15	11	42	109	44	76	46	19	33	2	397
Closed this Month	15	9	41	96	35	72	46	19	33	2	368
Ending Balance	0	2	1	13	9	4	0	0	0	0	29
Closed this Month	15	9	41	96	35	72	46	19	33	2	368
Closed this Month and Preceding 11 months	266	93	378	1,064	523	1069	351	227	111	67	4,373
Average Closed per Last 12 Months	22	8	32	89	44	89	29	19	9	6	364

Purpose of Report

This report provides basic information to assist in monitoring timely work order completion. CHA's goal is to complete each work order as soon as possible, while taking into consideration other maintenance work priorities, and maximum time of 3 business days. The report provides information on the number of non-emergency work orders received and completed each month. CHA staff may need to review further if the ending balance of open work orders or the total number of work order received each month is increasing. HUD does not define what requests generate a work order. Generally, CHA works to capture most work completed on property including unit turns, restorations and preventative maintenance, in an effort to capture all work completed on CHA properties.

Instructions

1. Beginning Balance

Report the total number of open non-emergency work orders at the beginning of the month. This number should be the ending balance reported from the prior month's report.

2. Received this Month

Report the total number of non-emergency work orders that were received during the month regardless of who requested the work be completed.

3. Closed this Month

Report the total number of non-emergency work orders that were closed during the month.

4. Ending Balance

The number of work orders that are open at the end of the month, calculated as Beginning Balance plus Received this Month minus Closed this Month.

5. Closed this Month and Preceding 11 Months

The total number of non-emergency work order that were closed in the last twelve months.

6. Average Closed per Last 12 Months

The total number of non-emergency work order that were closed in the last twelve months divided by 12. Used as a benchmark to compare current monthly work orders closed.

8. Affordable Housing - Emergency Work Order Activity Report

Affordable Housing - Emergency Work Order Activity Report as of 7/31/2026											
Description	**AMP 1**	**MMV (Patriot)**	**Bear Creek**	**Paquin**	**Stuart Parker**	**Oak Towers**	**Bryant Walkway I**	**Bryant Walkway II**	**Kinney Point**	**Park Avenue**	**Total CHA Housing**
Received this Month	1	0	0	0	1	0	0	1	1	0	4
Work completed within 24 hours	1	0	0	0	1	0	0	1	1	0	4
% Closed within 24 hours	100%	#DIV/0!	#DIV/0!	#DIV/0!	100%	#DIV/0!	#DIV/0!	100%	100%	#DIV/0!	100%

Purpose of Report
This report provides information on the number of emergency work orders received and closed within 24 hours for the month. HUD requires that all emergency work orders be closed or abated within 24 hours.

Instructions
1. Received this Month
Report the total number of emergency work orders that were received during the month regardless of who requested the work to be completed.
2. Closed with 24 hours
Report the total number of emergency work orders that were closed or abated with 24 hours of being reported.

Columbia Housing Authority
Property Financial Performance Indicators Report
as of 7/31/2026

CHA Property Financial Performance Indicators Report	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Monthly Target
AMP 1													
Operating Cash	$ 726,566	$ 514,417	$ 636,380	$ 591,609	$ 565,732	$ 602,499	$ 569,157						$ 500,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 34,803	$ 209,656	$ 63,893	$ 226,966	$ 634,588	$ 35,638	$ 33,757						$ 50,000
Cash Exp. (excludes dep, amort, accrued int.)	$ 246,952	$ 87,693	$ 105,664	$ 225,843	$ 597,821	$ 68,980	$ 76,756						$ 75,000
Net Cash Operating Income	$ (212,149)	$ 121,963	$ (41,771)	$ 1,123	$ 36,767	$ (33,342)	$ (42,999)						$ (25,000)
MMV (Patriot)													
Operating Cash	$ 20,406	$ 25,872	$ 31,000	$ 29,864	$ 28,507	$ 32,128	$ 20,786						$ 20,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 26,307	$ 20,321	$ 17,122	$ 17,654	$ 21,404	$ 20,114	$ 16,076						$ 19,000
Cash Exp. (excludes dep, amort, accrued int.)	$ 20,841	$ 15,196	$ 18,258	$ 19,011	$ 17,782	$ 31,456	$ 21,568						$ 15,000
Net Cash Operating Income	$ 5,466	$ 5,125	$ (1,137)	$ (1,357)	$ 3,622	$ (11,342)	$ (5,492)						$ 4,000
Bear Creek													
Operating Cash	$ 301,168	$ 244,301	$ 250,562	$ 146,556	$ 136,174	$ 122,891	$ 121,611						$ 50,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 108,710	$ 58,931	$ 54,945	$ 55,992	$ 57,394	$ 60,423	$ 58,594						$ 1,500
Cash Exp. (excludes dep, amort, accrued int.)	$ 165,577	$ 52,670	$ 158,951	$ 66,374	$ 70,677	$ 61,704	$ 85,776						$ 14,000
Net Cash Operating Income	$ (56,867)	$ 6,261	$ (104,006)	$ (10,382)	$ (13,283)	$ (1,280)	$ (27,182)						$ 20,000
Stuart Parker w/ Paquin													
Operating Cash	$ 128,613	$ 163,388	$ 162,887	$ 125,934	$ 89,562	$ 86,291	$ 66,333						$ 200,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 266,484	$ 273,359	$ 211,084	$ 203,144	$ 212,773	$ 209,588	$ 267,166						$ 175,000
Cash Exp. (excludes dep, amort, accrued int.)	$ 231,709	$ 273,860	$ 248,037	$ 248,084	$ 207,476	$ 229,546	$ 282,986						$ 125,000
Net Cash Operating Income	$ 34,775	$ (501)	$ (36,953)	$ (44,940)	$ 5,297	$ (19,958)	$ (15,820)						$ 20,000
Oak Towers													
Operating Cash	$ 87,585	$ 96,035	$ 111,963	$ 97,562	$ 80,994	$ 114,455	$ 99,261						$ 100,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 104,761	$ 104,465	$ 105,278	$ 106,928	$ 109,142	$ 107,648	$ 125,758						$ 75,000
Cash Exp. (excludes dep, amort, accrued int.)	$ 99,011	$ 88,538	$ 119,679	$ 114,928	$ 88,567	$ 122,842	$ 117,031						$ 50,000
Net Cash Operating Income	$ 5,751	$ 15,928	$ (14,401)	$ (8,000)	$ 20,575	$ (15,194)	$ 8,727						$ 25,000
Bryant Walkway I													
Operating Cash	$ 14,305	$ 16,774	$ 20,587	$ 36,165	$ 33,874	$ 36,488	$ 43,897						$ 20,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 36,835	$ 31,735	$ 43,410	$ 34,266	$ 31,982	$ 35,947	$ 46,097						$ 35,000
Cash Exp. (excludes dep, amort, accrued int.)	$ 34,368	$ 27,921	$ 27,832	$ 36,557	$ 29,041	$ 28,538	$ 39,638						$ 28,000
Net Cash Operating Income	$ 2,466	$ 3,814	$ 15,577	$ (2,291)	$ 2,941	$ 7,409	$ 6,460						$ 7,000
Bryant Walkway II													
Operating Cash	$ 77,273	$ 83,885	$ 86,572	$ 95,472	$ 92,893	$ 101,758	$ 104,445						$ 75,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 24,553	$ 19,339	$ 31,427	$ 21,878	$ 22,001	$ 20,856	$ 30,324						$ 25,000
Cash Exp. (excludes dep, amort, accrued int.)	$ 17,971	$ 16,622	$ 22,526	$ 24,457	$ 13,136	$ 18,169	$ 91,776						$ 22,000
Net Cash Operating Income	$ 6,582	$ 2,717	$ 8,901	$ (2,579)	$ 8,865	$ 2,687	$ (61,452)						$ 3,000
Kinney Point													
Operating Cash	$ 63,486	$ 79,620	$ 78,010	$ 90,711	$ 104,491	$ 129,933	$ 125,641						$ 50,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 25,983	$ 61,801	$ 40,426	$ 52,520	$ 51,354	$ 39,484	$ 40,899						$ 25,500
Cash Exp. (excludes dep, amort, accrued int.)	$ 9,850	$ 63,411	$ 27,725	$ 38,740	$ 25,912	$ 43,776	$ 36,394						$ 20,000
Net Cash Operating Income	$ 16,134	$ (1,610)	$ 12,701	$ 13,780	$ 25,442	$ (4,291)	$ 4,505						$ 5,500
Park Avenue													
Operating Cash	$ 87,681	$ 84,788	$ 113,396	$ 120,863	$ 217,813	$ 256,758	$ 298,020						$ 75,000
Cash Rev. (excludes dep, amort, accrued int.)	$ 17,697	$ 62,897	$ 19,105	$ 114,328	$ 53,490	$ 52,585	$ 51,011						$ 21,750
Cash Exp. (excludes dep, amort, accrued int.)	$ 20,589	$ 34,289	$ 11,638	$ 17,378	$ 14,544	$ 11,323	$ 50,665						$ 15,000
Net Cash Operating Income	$ (2,893)	$ 28,608	$ 7,467	$ 96,950	$ 38,946	$ 41,262	$ 345						$ 6,750
Total Positive LIHTC Operating Cash-Exc AMP1	$ (200,735)	$ 182,304	$ (153,621)	$ 42,304	$ 129,172	$ (34,050)	$ (132,909)	$ -	$ -	$ -	$ -	$ -	$ 91,250

CHA Business Activities Management Fees Earned and Related Monthly Cash Revenue	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Monthly Target
Property Management Fees Earned-LIHTC	$ 27,035.65	$ 27,351.21	$ 27,188.39	$ 27,131.92	$ 27,632.46	$ 27,609.92	$ 27,609.92						
Equipment Rental Income-LIHTC	$ 1,225.87	$ 1,225.87	$ 1,225.87	$ 1,225.87	$ 1,225.87	$ 1,225.87	$ 1,225.87						
Non-Dwelling Rental Income	$ 6,924.25	$ 6,924.25	$ 6,924.25	$ 6,924.25	$ 6,924.25	$ 6,924.25	$ 6,924.25						
Total	$ 35,185.77	$ 35,501.33	$ 35,338.51	$ 35,282.04	$ 35,782.58	$ 35,760.04	$ 35,760.04	$ -	$ -	$ -	$ -	$ -	

Purpose of Report

This report provides trending information of financial accounts and occupancy data. The data in the report is used to compare the data to the targets were established as part of the CHA's budgeting process. If the line item meets or exceeds the target, then staff will highlight that within the report. Trend data should be reviewed for large variances from month to month and adverse trends should be reviewed.

1. Operating Cash

CHA must operate witha appropriate level of cash and investments. CHA's timing of revenue received is dependent upon each program and account, as well performance of properties. CHA historically experiences the need to manage cash more closely in the first quarter while paying annual bills such as insurance premiums and awaiting property cashflow distributions. CHA also experiences the need to manage cash more closely in 4th quarter, as CHALIS experiences higher programming costs and interfund debts are higher, as CHA awaits property performance cash distributions

2. Cash Revenue and Expenses (Excluding depreciation, amortization, accrued interest)

CHA needs to track monthly cash revenue against expenses to ensure timely review of property performance and to ensure revenues exceed expenses. CHA LIHTC property finances are accounted for according to GAAP and accrual standards rather than cash, therefore amortization, depreciation, as well as non-cash accured interest and principle payments make a real time review of property cash performance more challenging.

3. Monthly Net Cash Operating Income

Provides the amount of positive cash performance based upon cash revenue and expenses.

10. AH Operations-LIHTC Property Compliance

Monthly LIHTC Compliance Reporting Milestones as of 7/31/2026												
Property / Report	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
ALL LIHTC PROPERTIES												
MHDC Vacancy / VAWA Report	X	X	X	X	X	X	X					
UMB Bank Quarterly Bond Report – Q1	X			X								
UMB Bank Quarterly Bond Report – Q2												
UMB Bank Quarterly Bond Report – Q3												
UMB Bank Quarterly Bond Report – Q4												
IRS Form 8703 – Bond Projects			X									
BEAR CREEK												
MHDC Down Unit Status	X	X	X	X	X	X	X					
MHDC Utility Allowance			X									
MHDC Exhibit A (COL/AOC)	X											
MHDC Exhibit Z			X									
BRYANT WALKWAY I												
MHDC Down Unit Status	X	X	X									
MHDC Utility Allowance			X									
MHDC Exhibit A (COL/AOC)							X					
MHDC Exhibit K							X					
MHDC Exhibit Z												
BRYANT WALKWAY II												
MHDC Utility Allowance			X									
MHDC Exhibit A (COL/AOC)				X								
MHDC Exhibit K				X								
MHDC Exhibit Z						X						
OAK												
MHDC Exhibit A (COL/AOC)				X								
MHDC Exhibit Z						X						
STUART PARKER												
MHDC Exhibit A (COL/AOC)	X											
MHDC Exhibit Z			X									
MMV-Patriot												
MHDC Exhibit A (COL/AOC)												
MHDC Exhibit Z												
MHDC Exhibit AHAP-35												
Kinney Point												
MHDC Exhibit A (COL/AOC)												
MHDC Exhibit Z												
Park Avenue												
MHDC Exhibit A (COL/AOC)												
MHDC Exhibit Z												
McBaine Townomes												
MHDC Exhibit H			X									
MHDC Exhibit K			X									
Purpose of Report												
This report provides a monthly checklist to denote compliance report submission completion. Each LIHTC property has compliance reports that are due throughout the year to MHDC, UMB Bank, and the Federal Home Loan Bank.												

11. Housing Choice Voucher - Leasing Activity Report

Housing Choice Voucher Leasing - Activity Report as of 7/31/2026				
Family Searching Activity Report				
		Activity	**Prior Month**	**Current Month**
Beginning Balance		Family Searching, End of Prior Month (Includes ports, CoC, VASH, HCV-closed)	63	40
plus	During the Month	Vouchers Issued	7	19
plus	During the Month	Request for Tenancy Approval - Denied	0	0
minus	During the Month	Vouchers Expired /Cancelled	5	5
minus	During the Month	Request for Tenancy Approval	2	7
Ending Balance		**Family Searching, End of Month**	**63**	**47**
Request for Tenancy Approval Activity Report				
		Activity	**Prior Month**	**Current Month**
Beginning Balance		Request for Tenancy Approval - In Process, End of Prior Month	-3	7
plus	During the Month	New Request for Tenancy Approval	2	1
minus	During the Month	Request for Tenancy Approval - Denied	0	0
minus	During the Month	Request for Tenancy Approval - Approved Waiting Lease/HAP/Move-in	5	4
minus	During the Month	Request for Tenancy Approval - New Admissions	7	1
Ending Balance		**Request for Tenancy Approval - In process, End of Month**	**-13**	**3**
		Success Rate	29%	74%
Vouchers Leased Activity Report				
		Activity	**Prior Month**	**Current Month**
Beginning Balance		Vouchers Leased, End of Prior Month (excludes PBV/CHA owned property)	1066	1070
plus	During the Month	New Admissions	7	6
plus/minus	During the Month	Portability Absorption Activity	0	0
minus	During the Month	End of Participations	3	5
Ending Balance		**Vouchers Leased, End of Month**	**1070**	**1071**
		Target - New Admissions, Next Month		
		Target - Voucher Leased, End of Next Month		
		Voucher Turnover Rate	0.3%	0.5%

Purpose of Report

Family Searching Activity Report. Provides information on applicants provided a voucher and searching for a unit. If the family is unable to find a unit after a period of time, the voucher will expire, and can be made available to another applicant on the waitlist. When the CHA reaches the limit of either HAP funding or authorized vouchers, it will need to stop issuing vouchers.

Request for Tenancy Approval Activity Report. Provides information on applicants that have found a unit and are requesting CHA to approve the unit and enter into a HAP contract with the owner, so the applicant can enter into a lease agreement with the owner. The success rate is a key figure in understanding the voucher program. Success rate represent the percent of voucher issued where the family has found a unit in which they are able to move-in. The success rate is important to understanding how many vouchers needed to be issued to increase leasing.

Voucher Leased Activity Report. Provides information on the number of families that are in CHA's HCV program. The number of vouchers available to lease during a calendar year is constrained by the amount of funds HUD provides for HAP (i.e., payment to landlords) and the number of vouchers CHA has been authorized. If CHA leases more vouchers than authorized, any associated overage of HAP used must be returned to HUD. Once the CHA uses it HUD funding for HAP payments for the year, there are limited options for CHA to receive additional funding to avoid terminating HAP assistance. The next year's HAP funding is highly correlated to the amount of HAP spent in the prior year. Therefore, if CHA is not spending as much HAP as available, it may shrink funds available to CHA next year.

The target number of vouchers the PHA should have leased for any given month is difficult to determine, however is based on known factors, such as voucher authorized, current funding levels and current program metrics but there are other estimates that are more difficult to predict that are part of the target number, such as future appropriation levels and changes in the economy and local housing market. CHA works with its HUD Field Representative each month to review HUD's two-year forecasting tool to determine their targets and decisions. The forecasting tool takes into consideration many of the factors described and generates an output of how many vouchers should be issued in the upcoming month to reach proper a number of vouchers leased.

Voucher Turnover Rate/Attrition. The voucher turnover rate provides how many families will likely leave the program in any given month. This number affects the number of vouchers that need to be issued each month. If two families leave the program on average each month and the PHA has a success rate of 60%, the PHA will need to issue three to four vouchers each month to stay at the current level of leasing.

Instructions

1. General

The data needed to update the report each month is derived from CHA's management information system.

2. Family Searching Activity Report - Request for Tenancy Approval - Denied

This figure represents a family request for tenancy approval that was denied by CHA and the family has been given more time to search for an acceptable unit.

3. Request for Tenancy Approval Activity Report - Approved Waiting Lease/HAP/Move-in vs New Admissions

Families where the request for tenancy was approved but delays in paper work, availability of the unit, etc. has resulted in the family not actually being under lease / taking position of the unit are recorded in this line. Families should be counted as new admissions, when the family has officially entered the program.

4. Vouchers Leased Activity Report - Portability Absorption Activity

The "Portability Absorption Activity" row is used to account for absorption activity that affects the number of ACC vouchers leased CHA is considered to have. If a port-in family is absorbed by CHA, the leased voucher is now considered part of CHA's ACC inventory and leased, therefore the voucher is added to the voucher leased count. While if a port-out family is absorbed by a receiving PHA, the voucher is no longer considered leased by the CHA and therefore the voucher should be subtracted from the CHA's voucher leased count.

12. Housing Choice Voucher - Waiting List Status Report

Housing Choice Voucher Waiting List Status Report as of 7/31/2026		
Applicant by Bedroom Size Needed	**Number of Applicants**	**% of Applicants**
1 bedroom	86	48%
2 bedroom	41	23%
3 bedroom	44	24%
4 bedroom or more	9	5%
Total	180	100%

13. Housing Choice Voucher - Inspection Activity Report

Housing Choice Voucher Inspection Activity Report for the month ended 7/31/2026				
Inspection Type	**Due to be Completed**	**Initial Inspections Completed**	**% Completed**	**Re-Inspections Completed**
Annual Inspections	39	30	77%	2
Initial Inspections	61	54	89%	0
Special Inspections	11	10	91%	4
Quality Control	5	5	100%	3
Total	116	99	85%	9

Purpose of Report

HUD requires voucher units to be inspected to ensure the unit meets standards of being safe, sanitary and decent. Units are insepcted based on HUD regulations and the PHA's policy. The report shows the number of inspections that should have been completed and the inspections completed by inspection type. The report demonstrates if inspections are completed on a timely basis.

Instructions

1. Due to Be Completed

Enter the number of inspections that should have been completed for the inspection type during the month based on the PHA's policy and procedures, including any inspection that should have been completed in previous months. This figure does not include re-inspections.

2. Initial Inspections Completed and Re-inspections Completed

Enter the number of initial inspections and re-inspections completed for the inspection type during the month.

Housing Choice Voucher - Administrative Account
Key Performance Indicators Report - Financial
as of 7/31/2026

HCV Administrative Account	Fiscal Year Ended 12/31/2025	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	CHA Target
Cash	$ 286,044	$ 281,660	$ 248,731	$ 211,376	$ 238,984	$ 188,155	$ 288,165							≥ $40,000
Total Administrative Fees Earned*	$ 113,725	$ 117,241	$ 116,613	$ 116,199	$ 115,677	$ 114,032	$ 112,412							
Monthly Net Operating Income		$ (10,367)	$ (59,388)	$ (19,372)	$ (16,548)	$ (3,062)	$ 3,800							
Year to Date Net Operating Income	$ (149,073)													$ 1,000
Vouchers Leased*	1,649	1,642	1,633	1,625	1,621	1,588	1,574							243
Ratio Analysis														
Quick Ratio	4.0	3.9	3.2	3.4	4.4	4.2	4.0							≥ 10.0
Months Expendable Fund Balance	5.7	5.8	4.9	4.8	4.8	4.4	5.1							≥ 3.0

* For Fiscal Year Ended Columns, the line item represent the monthly average for the year, making it comparable to the monthly and target columns.

Purpose of Report

The Key Performance Indicators (KPI) Report - Administrative Account Financial provides trending information of important financial accounts and leasing data of the HCV administrative account. The use of the KPI report is used for monitoring the trending of certain financial items to help in performing the monitoring and oversight role for a PHA's financial condition.

1. Cash and Investments

Without a proper level of cash and investments the PHA is operating at a higher level of risk. Decreases in cash and investment is typically associated with a PHA whose monthly revenue does not covers its monthly expenses. Cash and investment increasing at a higher than expected rate, should lso be reviewed.

2. Total Administrative Fees Earned

Administrative fees are earned based on the number of vouchers leased each month and for most PHAs, represent the vast majority of funding that supports the operations of the HCV program. Decreases in administrative fees due to either lower leasing or appropriations level is normally a high risk item for most PHAs, as expenses in the program are difficult to decrease in the short-term, which may result in net losses and the use of reserves to cover those costs.

3. Net Operating Income

Net operating income (both monthly and year to date) represents revenue minus monthly expenses. A positive figure means the PHA made a profit, while a negative number is associated with a loss. There will be some months where a loss or a larger than normal profit will occur simply as a result of timing issues as certain expenses are seasonal or do not occur monthly, while revenue is more stable from month to month. However, consistent losses should be reviewed.

4. Voucher Leased

The administrative fee revenue that can be generated in the HCV program is correlated to the number of vouchers leased as HUD provides administrative fees based on vouchers leased at the beginning of the month. Additional oversight and monitoring is needed when leasing is decreasing and/or the leasing target is not reached. Lower than expected leasing levels may result in net losses and a decrease in cash and investments.

5. Ratio Analysis

Ratios analysis is used to summarize and simplify a lot of financial data into a few meaningful numbers and allows for the quick examination of different aspects of an entity's performance.

Quick Ratio. The quick ratio measures liquidity/solvency and helps answer the question – *does the HCV administrative account have enough cash and other current assets to pay the bills that are due?* The ratio result is in terms of the number of times the HCV administrative account can pay its current bills. For example, a Quick Ratio of 3 means the PHA can pay its current bill 3 times (i.e., the PHA has 3 times as much cash/other current assets than current liabilities due).

Months Expendable Net Asset Ratio (MENAR). The MENAR measures how long (the number of months) the PHA can continue to administer the HCV program without any additional funding and answer the question – *are there adequate reserves based in the HCV administrative account?* The ratio result is expressed as the number of months the PHA can operate the HCV program without additional funds. For example, a PHA with a MENAR of 4 can operate for 4 months without additional funds before running out of money.

Instructions

1. General

Each month, copy the latest three months of data from the prior report and paste it into the columns for the first three month of the current report. Then key in the data for the current month. The needed information can be found in the PHA's monthly financial statements and leasing activity report.

2. Fiscal Year Ended mm/dd/yyyy

Once the PHAs closes its books for the fiscal year data, the PHA should update the fiscal year ended mm/dd/yyyy columns. Data from the 2nd fiscal year ended column should be copied into the first column and data from the PHA's most recent year end unaudited financial statements and then audited financial statements should be entered into the 2nd column of fiscal year ended mm/dd/yyyy.

3. Targets

As part of the budgeting process the Board and senior management should develop the upcoming targets for each of the line item by month. Some targets may remain a constant number throughout the year while others may change each month based on what the PHA's goals are for the year. Once the targets are determined, each month the target will be updated to reflect the appropriate value.

4. Ratio Analysis

Quick Ratio. The PHA can calculate this ratio from its month end balance sheet by dividing current assets by current liabilities.

Months Expendable Net Asset Ratio (MENAR). PHA can calculate this ratio from its month end balance sheet and income statement by subtracting current liabilities from current assets and then dividing the result by the year-to-date operating expense and then dividing by the number of months of operating expense data.

Housing Choice Voucher - HAP Account
Key Performance Indicators Report - Financial / Utilization
as of 7/31/2026

HCV HAP Account		Calendar Year Ended 12/31/2023	Calendar Year Ended 12/31/2024	Calendar Year Ended 12/31/2025	Calendar Year End Target	Jan. 2026	Feb. 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	Sept. 2026	Oct. 2026	Nov. 2026	Dec. 2026
PHA HAP Activity Status Report																	
Beginning Balance	Cash & Investments (RNP)			$ (29,421)		$ 53,882	$ 59,732	$ 86,191	$ 68,208	$ 112,364	$ 64,598						
plus	HUD HAP Funds Disbursed			$ 11,867,095		$ 989,743	$ 1,030,038	$ 990,520	$ 1,079,605	$ 960,039	$ 1,076,790						
plus/minus	Other HAP Activity			$ 6,408		$ 271	$ 161	$ 536	$ 349	$ 386	$ 224						
minus	Housing Assistance Payments			$ 11,790,200		$ 984,164	$ 1,003,740	$ 1,009,039	$ 1,035,798	$ 1,008,191	$ 980,805						
Ending Balance	**Cash & Investments (RNP)**	**$ -**	**$ -**	**$ 53,882**		**$ 59,732**	**$ 86,191**	**$ 68,208**	**$ 112,364**	**$ 64,598**	**$ 160,807**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
HUD Held Program Reserves Status Report																	
Beginning Balance	HUD Held Program Reserves			$ 179,121		$ 117,416	$ 301,183	$ 444,655	$ 613,289	$ 700,212	$ 906,701						
plus	Annual Budget Authority			$ 11,834,811		$ 1,173,510	$ 1,173,510	$ 1,159,154	$ 1,166,528	$ 1,166,528	$ 1,166,528						
minus	HUD HAP Funds Disbursed			$ 11,896,516		$ 989,743	$ 1,030,038	$ 990,520	$ 1,079,605	$ 960,039	$ 1,076,790	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**HUD Held Program Reserves**	**$ -**	**$ -**	**$ 117,416**		**$ 301,183**	**$ 444,655**	**$ 613,289**	**$ 700,212**	**$ 906,701**	**$ 996,439**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Utilization & Leasing Statistics Report																	
Average HAP Expense		#DIV/0!	#DIV/0!	$ 595.80		$ 599.37	$ 614.66	$ 620.95	$ 638.99	$ 634.88	$ 623.13	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
HAP Utilization - ABA Only (SEMAP)		#DIV/0!	#DIV/0!	99.6%		0.838649862	0.855331442	0.870496069	0.887932394	0.864266439	0.840789934	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
HAP Utilization - All Funds		#DIV/0!	#DIV/0!	99.8%		0.801656291	0.813797083	0.809899794	0.838644917	0.788093574	0.796528013	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Vouchers Leased per Month				1,649		1,642	1,633	1,625	1,621	1,588	1,574						
Vouchers Leased per Year				19,789		1,642	1,633	1,625	1,621	1,588	1,574						
Vouchers Authorized				22,180		1848	1848	1848	1848	1848	1848	1848	1848	1848	1848	1848	1848
% of Voucher's Leased		#DIV/0!	#DIV/0!	89%		0.888367899	0.883498647	0.879170424	0.877006312	0.85915239	0.851577998	0	0	0	0	0	0

Purpose of Report

The Key Performance Indicators (KPI) Report - HAP Account- Financial /Utilization provides trending information of important financial accounts, utilization and leasing data of the HCV HAP account. The use of the KPI report is most useful for smaller PHAs, as monitoring the trending of certain financial items can substantially help in performing the monitoring and oversight role for a PHA's financial condition.

The data in the report can be used in two ways. The first is to compare the data to the targets that were established as part of the PHA's budgeting process. If the line item meets or exceeds the target, then it is shown in green and is considered a low-risk item. However, if the line item is less than the target, then it is shown in red and is considered a high-risk item. Secondly, multiple time periods of data is provided for trend analysis. Trend data should be reviewed for large variances from month to month and compared to previous years. Adverse trends should be questioned and explained.

PHA HAP Activity Report. This section of the report provides information on the HAP funding provided by HUD to make HAP payments. Each month HUD will provide HAP funds to the PHA to make HAP payments. The amount of HAP funds HUD provides each month is strongly tied to the amount of HAP the PHA has spent in its most recent months. If the PHA did not need all the funds provided, then the unused funds are held by the PHA to be used in later months. The table provides historical and current activity. In reviewing this section of the report, users should first concentrate on the "Housing Assistance Payments" line, looking for increasing HAP costs. If the PHA HAP costs are increasing, the concern becomes will HUD's next disbursement and any unspent cash from previous months be enough to make the next payment or does the PHA needs to contact HUD for additional funds. In addition, the table can be used to review HUD's HAP disbursement for large variances. Note: HUD normally provides PHAs a disbursement schedule of their near-term HAP disbursements.

HUD Held Program Reserves Status Report. This section of the report provides information on the HAP funding available to the PHA but held by HUD. Under current rules, HUD is allowed only to disburse HAP funding in an amount that is needed for immediate use. This requirement can result in HUD holding sizeable HAP funds on behalf of the PHA. The funds held by HUD for a PHA are called HUD-held Program Reserves and these funds can be made available to the PHA, if the scheduled disbursement amount and any unspent HAP cash will not cover upcoming HAP costs. When determining how many vouchers can be leased and supported, it is important to take into consideration the HUD-held program reserves.

Note: During the course of the current year (in this case Calendar Year Ended 12/31/2019), for simplification reasons this report does not technically align with the actual HUD-held program reserves calculation HUD uses. However, the report does show the resources that will be available to the PHA by the end of the calendar year. For example, technically, undisbursed annual budget authority does not become program reserves until the end of the calendar year, HUD incrementally gets HAP appropriations throughout the year, etc. However, from a monitoring point of view the key is understanding the total HAP funds that will be available to the PHA for the calendar year.

Utilization & Leasing Statistics Report. This section of the report provides information on utilization and leasing. HAP utilization refers to the percentage of annual budget authority or the amount of all HAP funds (i.e., including HUD-held programs reserves, unspent cash held by the PHA) that was used to support HAP. If the PHA has a low HAP utilization percentage it should raise the question why are HAP funds not being used (i.e., can the PHA lease more vouchers?)? If the HAP utilization is too high, the question becomes can the PHA continue to support the vouchers? The voucher leasing information provides information on the percent of vouchers authorized to the PHA and the number of vouchers used. At the end of the calendar year the PHA is considered to be non-compliant if the PHA leased more vouchers than it was authorized. Since the goal of the program is to providing housing, the utilization numbers can be used to help ensure that the PHA is leasing as many vouchers as it can within its funding limitations.

Instructions

1. General

The most recent months of HAP activity as well as two years of calendar year end data to provide trending information will continue to be shown on the report. The current open calendar year is also shown on the report accumulative. Data to update the report each month will come from information provided by HUD to the PHA in the form of disbursement schedules, reserves calculations, etc. and information contained in the PHA's management information system.

Targets

As part of the budgeting process, the Board and senior management should develop the targets for the upcoming year. For the HCV program, these targets should be supported through the use of the two-year forecasting tool. In the HCV program, the targets will likely need to be reviewed and updated each month.

16. Resident Services Grant Performance Activity as of 7/31/2026

CHALIS Grants	2026 Percent Billed	Calendar Year 2026 Target Units	Calendar Year 2026 Target Grant Dollars	Jan. 2026	Feb. 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	Sept. 2026	Oct. 2026	Nov. 2026	Dec. 2026
Healthy Home Connections (HHC): Case Managment	**61%**	**11,548**	**$ 118,367**	842	839	1105	1027	1011	1120	1151					
Independent Living Program (ILP): Case Managment	**100%**	**3,333**	**$ 35,000**	1,000	1000	1333	0	0	0	0					
Moving Ahead Program: Out-of-School Programming	**100%**	**67,460**	**$ 67,460**	4,575	4500	4500	2298	0	0	0					
Moving Ahead Program: Out-of-School Programming	**100%**	**14,118**	**$ 60,000**	3,572	3207	2381	4958	0	0	0					
Moving Ahead Program: Out-of-School Programming	**74%**	**32,220**	**$ 136,935**	0	0		**2950**	**4000**	**7000**	**10000**					
Moving Ahead Program: Family Development	**44%**	**750**	**$ 60,000.00**	7	76	42	34	50	107	13					
Moving Ahead Program: Family Education	**55%**	**350**	**$ 3,062.50**	33	21	36	40	41	22	0					
TOTALS		**78273**	**$ 480,824.50**												

HUD ROSS Grants	Enrolled Jan. 2026	Enrolled Feb. 2026	Enrolled March 2026	Enrolled April 2026	Enrolled May 2026	Enrolled June 2026	Ernolled July 2026	Enrolled Aug. 2026	Enrolled Sept. 2026	Enrolled Oct. 2026	Enrolled Nov. 2026	Enrolled Dec. 2026
Resident Opportunity and Self-Sufficiency (ROSS)	**4**	12	4	0	0	0	0					
Family Self-Sufficiency Program (FSS)	**3**	**5**	5	5	1	2	1					

21st Century CCLC Grant	Oct. 2025 Dollars Invoice	Nov. 2025 Dollars Invoice	Dec. 2025 Dollars Invoice	Jan. 2026 Dollars Invoiced	Feb. 2026 Dollars Invoiced	March 2026 Dollars Invoiced	April 2026 Dollars Invoiced	May 2026 Dollars Invoiced	June 2026 Dollars Invoiced	Total Invoiced	Monthly Target	Annual Target	Percent Complete
21st Century CCLC 13th Cohort	**$ 10,947.00**	**$ 25,776.00**	**$ 51,546.00**	**$ 44,986.00**	$ 54,658.00	$ 48,661.00	$ 44,126.00	$ 41,527.00	$ 36,802.00	**$ 399,778.00**	**$ 33,314.67**	**$ 399,776.00**	100%

17. Safety - Reports by Property Trending Report as of 7/31/2026

Safety - Reports by Property Trending Report										
Period	AMP 1	MMV (Patriot)	Bear Creek	Paquin	Stuart Parker	Oak Towers	Bryant Walkway I	Bryant Walkway II	Kinney Point	Park Avenue
1/31/2026	0	3	1	4	3	8	10	0	0	0
2/28/2026	2	3	3	10	2	13	1	0	1	2
3/31/2026	1	3	3	8	0	11	3	2	0	0
4/30/2026	2	1	2	7	7	6	1	1	6	2
5/31/2026	2	2	2	6	2	7	2	1	2	0
6/30/2026	0	3	1	8	1	7	7	0	2	0
7/31/2026	3	1	3	9	1	6	2	1	6	1
8/31/2026										
9/30/2026										
10/31/2026										
11/30/2026										
12/31/2026										
Annual Monthly Report Averages by Property										
	AMP 1	MMV (Patriot)	Bear Creek	Paquin	Stuart Parker	Oak Towers	Bryant Walkway I	Bryant Walkway II	Kinney Point	Park Avenue
2025 Monthly Ave	10	6	6	32	7	20	10	Comb. w/BWW	0	9
2024 Monthly Ave	7	4	9	37	7	19	9	Comb. w/BWW	0	8
2023 Monthly Ave	8	9	10	37	5	19	6	Comb. w/BWW	0	6

Police/Fire/EMS-2026														Annual Monthly Average		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		2025	2024	2023
Columbia Police Response	90	86	115	92	130	118	132							109	132	115
Columbia Police Reports	12	16	18	15	16	14	16							14	13	13
Fire/EMS	68	75	116	78	108	93	76							78	89	95
Total	170	177	249	185	254	225	224	0	0	0	0	0		201	234	

18. Safety - Reports by Incident Type as of 7/31/2026

Safety - Reports by Property Trending Report												
Period	**Jan.**	**Feb.**	**March**	**April**	**May**	**June**	**July**	**Aug.**	**Sept.**	**Oct.**	**Nov.**	**Dec.**
Lease Violation (Non-Smoking)	-	-	-	-	-	-	8					
Criminal	-	-	-	-	-	-	5					
Check Welfare	-	-	-	-	-	-	4					
Lock Out	-	-	-	-	-	-	3					
Parking Violation	-	-	-	-	-	-	3					
Trespass Warning	-	-	-	-	-	-	2					
Trespass Warning - Arrest	-	-	-	-	-	-	1					
Assist Agency	-	-	-	-	-	-	3					
Alarm	-	-	-	-	-	-	1					
Smoking Violation	-	-	-	-	-	-	1					
Non-Criminal	-	-	-	-	-	-	1					
Other	-	-	-	-	-	-	2					

19. HR- Summary Report-through 7/31/2026

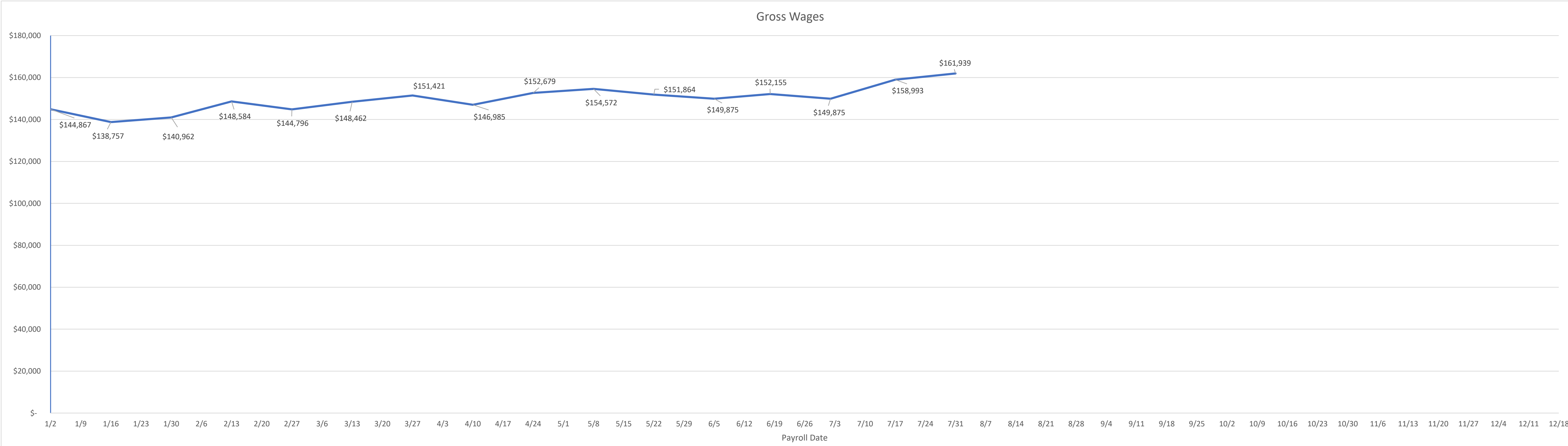
This report is provided to keep the Board informed on staffing capacity, compliance, and workforce stability.

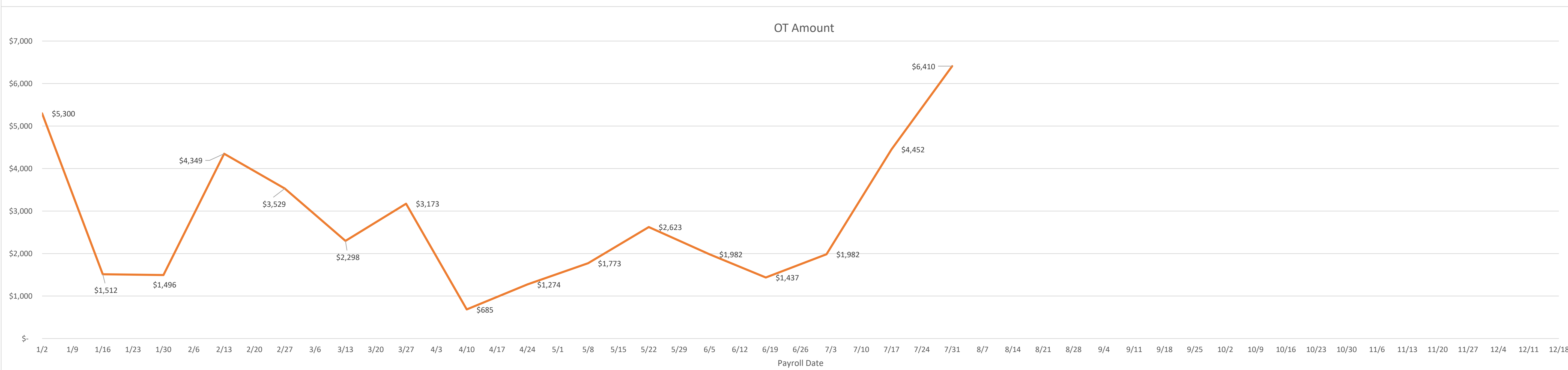
Open Positions			
Department	**Position**		**Previous open date**
Affordable Housing Operations	Housing Intake Coordinator		May 28, 2026
Housing Choice Voucher Operations	HCV Specialist		June 24, 2026
Housing Choice Voucher Operations	Receptionist		July 27, 2026
Staff Anniversaries			
Department	**Position**	**Name**	**Years**
Safety	Safety Officer	Tara Thomason	29 Years
Affordable Housing Operations	Affordable Housing Manager II	Beth Henry	19 Years
Resident Services	**Family Self Sufficiency Coordinator**	**Steven Reifsteck**	**5 Years**
Finance	Accountant	Sam Crites	1 Year
New Hires			
Department	**Position**	**Name**	
Moving Ahead Program	MAP Assistant - PT	Christine Niyonsaba	
Performance Metrics			
Metric	**July**	**June**	
12-month Rolling # Employee Separations	16	16	
12-month Average # of Total Employees	63	65	
YTD Turnover Rate *(Bench Mark 19%)*	24%	25%	
HR Activities			
• Reviewed RFP for Employee Benefits Brokerage and prepared recommendation			
IT Activities			
• IT/Network set up at Kinney Point complete • Renewed Marco Printer and Adobe Sign contracts • Finalized agreement for providing Socket and Brightspeed access to CHA Tenants			

20. HR- Payroll Summary Report as of 7/31/2026

This report provides payroll transparency to the CHA Board of Commissioners.

Payroll Item	1/2	1/16	1/30	2/13	2/27	3/13	3/27	4/10	4/24	5/8	5/22	6/5	6/18	7/2	7/17	7/31	8/14	8/28	9/11	9/25	10/9	10/23	11/6	11/20	12/4	12/18
Gross Wages	$ 144,867	$ 138,757	$ 140,962	$ 148,584	$ 144,796	$ 148,462	$ 151,421	$ 146,985	$ 152,679	$ 154,572	$ 151,864	$ 149,875	$ 152,155	$ 149,875	$ 158,993	$ 161,939										
OT Amount	$ 5,300	$ 1,512	$ 1,496	$ 4,349	$ 3,529	$ 2,298	$ 3,173	$ 685	$ 1,274	$ 1,773	$ 2,623	$ 1,982	$ 1,437	$ 1,982	$ 4,452	$ 6,410										
OT Hours	128	36	36	108	88	63	86	21	32	45	72	56	41	56	131	177										
Sick Hours	159	204	164	106	155	126	207	186	245	192	187	153	197	153	183	309										
Vacation Hours	502	452	204	133	146	261	290	387	291	327	234	398	287	398	385	319										





Columbia
HOUSING AUTHORITY

Housing Authority of the City of Columbia, Missouri
201 Switzler Street, Columbia, Missouri 65203
Office: 573.443.2556 ♦ TTY Relay 800.735.2966 ♦ Fax: 573.443.0051 ♦ www.ColumbiaHA.com

Department Source: CEO
To: CHA Board of Commissioners
From: CEO & Staff
CHA Board of Commissioners Meeting Date: August 26, 2026
Re: Current Events

Executive Summary

This memo provides a summary of both recent and future current events.

Discussion

7/27: Mayor Buffaloe Updates. Randy
8/5: Chamber Governmental Affairs Committee. Randy
8/5: Fourth Ward Council Member Tour. Randy
8/7: MHDC 9% Application Submitted. Randy, Darcie
8/13: People First, Boone County Chapter Presentation. Randy
8/13: Kip Kendrick Updates. Randy
8/14: Employee Appreciation at Level Up. All Staff
8/19: Hannah Mitchell of Mid-American Regional Planning Commission (MARC) Presentation. Randy
8/20: Resident Advisory Board (RAB). Justin, Laura and Danielle
9/2: Chris Lewin of Boone County Emergency Management, Housing Planning. Randy
9/8-9/10: HUD-Continuum of Care Informational Session. St. Louis Federal Building. Randy and Charline
9/16: CHA Board of Commissioners Meeting.
10/1: CEO Roundtable. Randy

Recommended Commission Action

Review and consider the report.