

# ***HOUSING AUTHORITY OF THE CITY OF NEEDLES***

**Financial Data Schedules, Independent Auditors' Report on  
Financial Data Schedules, and Independent Accountants' Report  
on Applying Agreed-Upon Procedures**

**Year Ended June 30, 2023**



**smithmarion**  
connected . focused . understandable

**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

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## INDEPENDENT AUDITORS' REPORT ON FINANCIAL DATA SCHEDULES

The Governing Body of  
Housing Authority of the City of Needles

We have audited the basic financial statements of the Housing Authority of the City of Needles as of and for the year ended June 30, 2023, and have issued our report thereon dated March 15, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying financial data schedules 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 are fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink that reads 'Smith Marion & Co'.

March 15, 2024  
Redlands, CA

## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

The Governing Body of  
Housing Authority of the City of Needles

We have performed the procedure described in the third paragraph of this report, on the electronically submitted information included within the OMB Uniform Guidance reporting package. Housing Authority of the City of Needles (Authority) is responsible for the accuracy and completeness of the electronically submitted information.

The Authority and the U.S. Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the electronically submitted information agrees with the related hard copy documents within the OMB Uniform Guidance reporting package. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

We compared the electronically submitted items listed in the "UFRS Rule Information" column of the matrix/chart on the Attachment I to this report with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the electronically submitted information identified in the "UFRS Rule Information" column of the chart/matrix agrees with the related hard copy documents within the OMB Uniform Guidance reporting package. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

We were engaged to perform an audit in accordance with *Government Auditing Standards* by the Authority as of and for the period ending June 30, 2023, and have issued our reports thereon dated March 15, 2024. The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplementary information dated March 15, 2024, was expressed in relation to the basic financial statements of the Authority taken as a whole.



A copy of the OMB Uniform Guidance reporting package, required by the Uniform Guidance, which includes the auditor's reports, is available in its entirety from the Authority. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This report was intended solely for the information and use of the Authority and HUD and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink, reading "Smith Marinda G.", is positioned below the disclaimer text.

March 15, 2024  
Redlands, CA



**ATTACHMENT I**

**ATTACHMENT TO INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Procedure	UFRS Rule Information	Hard Copy Document(s)	Findings
1	Balance Sheet and Revenue Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDA's, if applicable	Agrees
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
3	Type of opinion on FDS (data element G3100-040)	Auditor's Supplemental report on FDS	Agrees
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	Agrees

# HOUSING AUTHORITY OF THE CITY OF NEEDLES

FYE: 6/30/2023  
PHA Code: CA022

FDS Line	Description	14.871 Housing Choice Vouchers	Total Projects	Subtotal	ELIM
<b>Balance Sheet</b>					
111-000	Cash - Unrestricted	116,190	476,418	592,608	
112-000	Cash - Restricted - Modernization and Development				
113-000	Cash - Other Restricted				
113-010	Cash - Other restricted - HAP Funds				
113-020	Cash - Other Restricted - FSS Escrows				
113-030	Cash - Other Restricted - FSS escrow forfeitures				
114-000	Cash - Tenant Security Deposits		11,200	11,200	
115-000	Cash - Restricted for Payment of Current Liabilities				
100-000	Total Cash	116,190	487,618	603,808	
121-000	Accounts Receivable - PHA Projects	7,799		7,799	
122-000	Accounts Receivable - HUD Other Projects				
124-000	Accounts Receivable - Other Government				
125-000	Accounts Receivable - Miscellaneous				
126-000	Accounts Receivable - Tenants		9,498	9,498	
126-100	Allowance for Doubtful Accounts -Tenants		(1,850)	(1,850)	
126-200	Allowance for Doubtful Accounts - Other				
127-000	Notes, Loans, & Mortgages Receivable - current				
128-000	Fraud Recovery				
128-100	Allowance for Doubtful Accounts - Fraud				
129-000	Accrued Interest Receivable				
120-000	Total Receivables, Net of Allowances for Doubtful Accounts	7,799	7,648	15,447	
131-000	Investments - Unrestricted		91,330	91,330	
132-000	Investment Restricted - Other				
132-010	Investment Restricted - HAP				
135-000	Investments - Restricted for Payment of Current Liability				
142-000	Prepaid Expenses and Other Assets		13,113	13,113	
143-000	Inventories				
143-100	Allowance for Obsolete Inventories				
144-000	Inter Program - Due From				
145-000	Assets Held for Sale				
150-000	Total Current Assets	123,989	599,709	723,698	
161-000	Capital asset - land		2,381	2,381	
162-000	Capital asset - buildings		3,190,630	3,190,630	
163-000	Capital asset - dwelling equipment		31,134	31,134	
164-000	Capital asset - administration equipment		50,484	50,484	
165-000	Leasehold Improvements				
166-000	Capital asset - accumulated depreciation		(3,025,821)	(3,025,821)	
167-000	Construction in Progress		39,341	39,341	
168-000	Infrastructure				
160-000	Total Capital Assets, Net of Accumulated Depreciation		288,149	288,149	
171-000	Notes, Loans, & Mortgages Receivable - Non-current				
172-000	Notes, Loans, & Mortgages Receivable - Non-current - Past				
173-000	Grants Receivable - Non Current				
174-000-1	Other Assets - Miscellaneous				
174-000-2	Other Assets - Long-term Interest Receivable				
174-000-3	Other Assets - Pension				
174-000-4	Other Assets - OPEB				
174-000-5	Other Assets - lease receivable				
174-000-6	Leased asset - land				
174-000-7	Leased asset - buildings				
174-000-8	Leased asset - equipment				
174-000-9	Leased asset - accumulated amortization				
174-000-10	Subscription asset				
174-000-11	Subscription asset - accumulated amortization				
176-000	Investments in Joint Ventures				
180-000	Total Non-Current Assets		288,149	288,149	
200-000-1	Deferred Outflows of Resources - Pension				
200-000-2	Deferred Outflows of Resources - OPEB				
200-000-3	Deferred Outflows of Resources - Leases				
200-000-4	Deferred Outflows of Resources - Other				
200-000	Total Deferred Outflows of Resources				

**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

FYE: 6/30/2023  
PHA Code: CA022

FDS Line	Description	14.871 Housing Choice Vouchers	Total Projects	Subtotal	ELIM
290-000	Total Assets and Deferred Outflow of Resources	123,989	887,858	1,011,847	
311-000	Bank Overdraft				
312-000	Accounts Payable <= 90 Days		1,982	1,982	
313-000	Accounts Payable >90 Days Past Due				
321-000	Accrued Wage/Payroll Taxes Payable		3,341	3,341	
322-000	Accrued Compensated Absences - Current Portion		2,105	2,105	
324-000	Accrued Contingency Liability				
325-000	Accrued Interest				
331-000	Accounts Payable - HUD PHA Programs				
332-000	Account Payable - PHA Projects				
333-000	Accounts Payable - Other Government				
341-000	Tenant Security Deposits		11,200	11,200	
342-010	Unearned Revenue - Operating Subsidy				
342-020	Unearned Revenue - Capital Fund				
342-030-1	Unearned Revenue - Prepaid Rent		3,579	3,579	
342-030-2	Unearned Revenue - Service Fees				
342-030-3	Unearned Revenue - HAP				
343-000	Current Portion of Long-term Debt - Capital				
344-000	Current Portion of Long-term Debt - Operating Borrowings				
345-000-1	Other Current Liabilities - miscellaneous				
345-000-2	Other Current Liabilities - lease obligation				
345-000-3	Other Current Liabilities - subscription obligation				
346-000	Accrued Liabilities - Other				
347-000	Inter Program - Due To				
348-000	Loan Liability				
310-000	Total Current Liabilities		22,207	22,207	
351-000	Long-term Debt - Capital				
352-000	Long-term Debt - Operating Borrowings				
353-000-1	Non Current Other Liabilities - Miscellaneous				
353-000-2	Non Current Other Liabilities - FSS Escrow				
353-000-3	Non Current Other Liabilities - Accrued interest payable				
353-000-4	Non Current Other Liabilities - Lease payable				
353-000-5	Non Current Other Liabilities - Subscriptions payable				
354-000	Accrued Compensated Absences - Non Current				
355-000	Loan Liability - Non-current				
356-000	FASB 5 Liabilities				
357-010	Pension Liability				
357-020	OPEB Liability				
350-000	Total Non-Current Liabilities				
300-000	Total Liabilities		22,207	22,207	
400-000-1	Deferred Inflows of Resources - Pension				
400-000-2	Deferred Inflows of Resources - OPEB				
400-000-3	Deferred Inflows of Resources - Leases				
400-000-4	Deferred Inflows of Resources - Other				
400-000	Total Deferred Inflow of Resources				
508-400	Net Investment in Capital Assets		288,149	288,149	
511-400	Restricted Net Position				
512-400	Unrestricted Net Position	123,989	577,502	701,491	
513-000	Total Equity - Net Assets / Position	123,989	865,651	989,640	
600-000	Total Liabilities, Deferred Inflows of Resources and Equity - Net	123,989	887,858	1,011,847	
<b>Income Statement</b>					
703-000	Net Tenant Rental Revenue		217,783	217,783	
704-000	Tenant Revenue - Other		13,809	13,809	
705-000	Total Tenant Revenue		231,592	231,592	
706-000	HUD PHA Operating Grants		164,338	164,338	
706-010	Housing Assistance Payments	120,855		120,855	
706-020	Ongoing Administrative Fees Earned	25,232		25,232	
706-030	Service Fees Earned				



**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

FYE: 6/30/2023  
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FDS Line	Description	14.871 Housing Choice Vouchers	Total Projects	Subtotal	ELIM
706-040	Preliminary fees earned				
706-050	Placement fees earned				
706-060	All other fees				
706-100	Capital Grants		119,000	119,000	
707-100-1	Management fee - external				
707-100-2	Management fee - internal				
707-200	Asset Management Fee				
707-300	Book Keeping Fee				
707-400	Front Line Service Fee				
707-500-1	Other Fees - external				
707-500-2	Other Fees - internal				
707-000	Total Fee Revenue				
708-000-1	Other Government Grants - external				
708-000-2	Other Government Grants - internal				
711-000	Investment Income - Unrestricted				
711-010	Investment Income - Unrestricted - HAP				
711-020	Investment Income - Unrestricted - Administrative Fees				
712-000	Mortgage Interest Income				
713-000	Proceeds from Disposition of Assets Held for Sale				
713-100	Cost of Sale of Assets				
714-000	Fraud Recovery				
714-010	Fraud Recovery - HAP				
714-020	Fraud Recovery - Administrative Fees				
715-000	Other Revenue	4,692		4,692	
716-000	Gain or Loss on Sale of Capital Assets		(4,175)	(4,175)	
720-000	Investment Income - Restricted				
720-010	Investment Income - Restricted - HAP				
720-020	Investment Income - Restricted - Administrative Fees				
700-000	Total Revenue	150,779	510,755	661,534	
911-000	Administrative Salaries	12,000	92,625	104,625	
912-000	Auditing Fees		32,367	32,367	
913-000-1	Management Fee - external				
913-000-2	Management Fee - internal				
913-100	Book-keeping Fee				
914-000	Advertising and Marketing				
915-000	Employee Benefit contributions - Administrative		14,678	14,678	
916-000	Office Expenses		39,010	39,010	
917-000	Legal Expense				
918-000	Travel				
918-100	Allocated Overhead				
919-000-1	Other - external				
919-000-2	Other - internal				
910-000	Total Operating - Administrative	12,000	178,680	190,680	
920-000	Asset Management Fee				
921-000	Tenant Services - Salaries				
922-000	Relocation Costs				
923-000	Employee Benefit Contributions - Tenant Services				
924-000	Tenant Services - Other				
925-000	Total Tenant Services				
931-000	Water		44,581	44,581	
932-000	Electricity		4,648	4,648	
933-000	Gas		551	551	
934-000	Fuel				
935-000	Labor				
936-000	Sewer				
937-000	Employee Benefit Contributions - Utilities				
938-000	Other Utilities Expense		24,526	24,526	
930-000	Total Utilities		74,306	74,306	
941-000	Ordinary Maintenance and Operations - Labor		76,092	76,092	
942-000	Ordinary Maintenance and Operations - Materials and Other		27,872	27,872	

**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

FYE: 6/30/2023  
 PHA Code: CA022

FDS Line	Description	14.871 Housing Choice Vouchers	Total Projects	Subtotal	ELIM
943-010	Ordinary Maint. & Operations-Garbage & Trash		23,690	23,690	
943-020	Ordinary Maint. & Operations-HVAC		131	131	
943-030	Ordinary Maint. & Operations- Snow Removal				
943-040	Ordinary Maint. & Operations-Elevator				
943-050	Ordinary Maint. & Operations- Landscape & Grounds				
943-060	Ordinary Maint. & Operations- Unit Turnaround				
943-070	Ordinary Maint. & Operations- Electrical Contracts				
943-080	Ordinary Maint. & Operations- Plumbing Contracts				
943-090	Ordinary Maint. & Operations- Extermination				
943-100	Ordinary Maint. & Operations- Janitorial Contracts				
943-110	Ordinary Maint. & Operations- Routine Maintenance				
943-120	Ordinary Maint. & Operations- Misc. Contracts		42,109	42,109	
945-000	Employee Benefit Contributions - Ordinary Maintenance		24,449	24,449	
940-000	Total Maintenance		194,343	194,343	
951-000	Protective Services - Labor				
952-000	Protective Services - Other Contract Costs				
953-000	Protective Services - Other		600	600	
955-000	Employee Benefit Contributions - Protective Services				
950-000	Total Protective Services		600	600	
961-100	Property Insurance		12,562	12,562	
961-200	Liability Insurance				
961-300	Workmen's Compensation				
961-400	All Other Insurance				
961-000	Total insurance Premiums		12,562	12,562	
962-000-1	Other General Expenses				
962-000-2	Other General Expenses - Lease asset amortization				
962-000-3	Other General Expenses - Subscription asset amortization				
962-100	Compensated Absences				
963-000	Payments in Lieu of Taxes				
964-000	Bad debt - Tenant Rents		1,849	1,849	
965-000	Bad debt - Mortgages				
966-000	Bad debt - Other				
968-000	Severance Expense				
960-000	Total Other General Expenses		1,849	1,849	
967-100	Interest - capital debt				
967-200-1	Interest - operating debt				
967-200-2	Interest - operating debt - leases				
967-200-3	Interest - operating debt - subscriptions				
967-300	Amortization of Bond Issue Costs				
967-000	Total Interest Expense and Amortization Cost				
969-000	Total Operating Expenses	12,000	462,340	474,340	
970-000	Excess of Operating Revenue over Operating Expenses	138,779	48,415	187,194	
971-000	Extraordinary Maintenance				
972-000	Casualty Losses - Non-capitalized				
973-000	Non Housing Choice Voucher HAP				
973-010	One Year Mainstream				
973-020	Homeownership				
973-025	Litigation				
973-030	Hope VI				
973-035	Moving to Work				
973-040	Tenant Protection				
973-041	Portable				
973-045	FSS Escrow Deposits				
973-049	All Other Special Vouchers				
973-050-1	All Other Vouchers - external	126,263		126,263	
973-050-2	All Other Vouchers - internal				
973-500	HAP Portability-In	4,298		4,298	
974-000	Capital asset - depreciation		24,712	24,712	
975-000	Fraud Losses				
978-000	Dwelling Units Rent Expense				

**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

FYE: 6/30/2023

PHA Code: CA022

FDS Line	Description	14.871 Housing Choice Vouchers	Total Projects	Subtotal	ELIM
900-000	Total Expenses	142,561	487,052	629,613	
100-100	Operating Transfer In				
100-200	Operating transfer Out				
100-300	Operating Transfers from/to Primary Government				
100-400	Operating Transfers from/to Component Unit				
100-700	Extraordinary Items, Net Gain/Loss				
100-800	Special Items (Net Gain/Loss)				
100-910	Transfers between Project - In				
100-920	Transfers between Project - Out				
100-930	Transfers between Program and Project - In				
100-940	Transfers between Project and Program - Out				
101-000	Total Other financing Sources (Uses)				
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	8,218	23,703	31,921	
1103-000	Beginning Equity	115,771	780,928	896,699	
1104-010	Prior Period Adjustments		61,020	61,020	
1104-070	Equity Transfers				

**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

FYE: 6/30/2023

PHA Code: CA022

FDS Line	Description	Total
<b>Balance Sheet</b>		
111-000	Cash - Unrestricted	592,608
112-000	Cash - Restricted - Modernization and Development	
113-000	Cash - Other Restricted	
113-010	Cash - Other restricted - HAP Funds	
113-020	Cash - Other Restricted - FSS Escrows	
113-030	Cash - Other Restricted - FSS escrow forfeitures	
114-000	Cash - Tenant Security Deposits	11,200
115-000	Cash - Restricted for Payment of Current Liabilities	
100-000	Total Cash	603,808
121-000	Accounts Receivable - PHA Projects	7,799
122-000	Accounts Receivable - HUD Other Projects	
124-000	Accounts Receivable - Other Government	
125-000	Accounts Receivable - Miscellaneous	
126-000	Accounts Receivable - Tenants	9,498
126-100	Allowance for Doubtful Accounts -Tenants	(1,850)
126-200	Allowance for Doubtful Accounts - Other	
127-000	Notes, Loans, & Mortgages Receivable - current	
128-000	Fraud Recovery	
128-100	Allowance for Doubtful Accounts - Fraud	
129-000	Accrued Interest Receivable	
120-000	Total Receivables, Net of Allowances for Doubtful Accounts	15,447
131-000	Investments - Unrestricted	91,330
132-000	Investment Restricted - Other	
132-010	Investment Restricted - HAP	
135-000	Investments - Restricted for Payment of Current Liability	
142-000	Prepaid Expenses and Other Assets	13,113
143-000	Inventories	
143-100	Allowance for Obsolete Inventories	
144-000	Inter Program - Due From	
145-000	Assets Held for Sale	
150-000	Total Current Assets	723,698
161-000	Capital asset - land	2,381
162-000	Capital asset - buildings	3,190,630
163-000	Capital asset - dwelling equipment	31,134
164-000	Capital asset - administration equipment	50,484
165-000	Leasehold Improvements	
166-000	Capital asset - accumulated depreciation	(3,025,821)
167-000	Construction in Progress	39,341
168-000	Infrastructure	
160-000	Total Capital Assets, Net of Accumulated Depreciation	288,149
171-000	Notes, Loans, & Mortgages Receivable - Non-current	
172-000	Notes, Loans, & Mortgages Receivable - Non-current - Past	
173-000	Grants Receivable - Non Current	
174-000-1	Other Assets - Miscellaneous	
174-000-2	Other Assets - Long-term Interest Receivable	
174-000-3	Other Assets - Pension	
174-000-4	Other Assets - OPEB	
174-000-5	Other Assets - lease receivable	
174-000-6	Leased asset - land	
174-000-7	Leased asset - buildings	
174-000-8	Leased asset - equipment	
174-000-9	Leased asset - accumulated amortization	
174-000-10	Subscription asset	
174-000-11	Subscription asset - accumulated amortization	
176-000	Investments in Joint Ventures	
180-000	Total Non-Current Assets	288,149
200-000-1	Deferred Outflows of Resources - Pension	
200-000-2	Deferred Outflows of Resources - OPEB	
200-000-3	Deferred Outflows of Resources - Leases	
200-000-4	Deferred Outflows of Resources - Other	
200-000	Total Deferred Outflows of Resources	

**HOUSING AUTHORITY OF THE CITY OF NEEDLES**

FYE: 6/30/2023

PHA Code: CA022

FDS Line	Description	Total
290-000	Total Assets and Deferred Outflow of Resources	1,011,847
311-000	Bank Overdraft	
312-000	Accounts Payable <= 90 Days	1,982
313-000	Accounts Payable >90 Days Past Due	
321-000	Accrued Wage/Payroll Taxes Payable	3,341
322-000	Accrued Compensated Absences - Current Portion	2,105
324-000	Accrued Contingency Liability	
325-000	Accrued Interest	
331-000	Accounts Payable - HUD PHA Programs	
332-000	Account Payable - PHA Projects	
333-000	Accounts Payable - Other Government	
341-000	Tenant Security Deposits	11,200
342-010	Unearned Revenue - Operating Subsidy	
342-020	Unearned Revenue - Capital Fund	
342-030-1	Unearned Revenue - Prepaid Rent	3,579
342-030-2	Unearned Revenue - Service Fees	
342-030-3	Unearned Revenue - HAP	
343-000	Current Portion of Long-term Debt - Capital	
344-000	Current Portion of Long-term Debt - Operating Borrowings	
345-000-1	Other Current Liabilities - miscellaneous	
345-000-2	Other Current Liabilities - lease obligation	
345-000-3	Other Current Liabilities - subscription obligation	
346-000	Accrued Liabilities - Other	
347-000	Inter Program - Due To	
348-000	Loan Liability	
310-000	Total Current Liabilities	22,207
351-000	Long-term Debt - Capital	
352-000	Long-term Debt - Operating Borrowings	
353-000-1	Non Current Other Liabilities - Miscellaneous	
353-000-2	Non Current Other Liabilities - FSS Escrow	
353-000-3	Non Current Other Liabilities - Accrued interest payable	
353-000-4	Non Current Other Liabilities - Lease payable	
353-000-5	Non Current Other Liabilities - Subscriptions payable	
354-000	Accrued Compensated Absences - Non Current	
355-000	Loan Liability - Non-current	
356-000	FASB 5 Liabilities	
357-010	Pension Liability	
357-020	OPEB Liability	
350-000	Total Non-Current Liabilities	
300-000	Total Liabilities	22,207
400-000-1	Deferred Inflows of Resources - Pension	
400-000-2	Deferred Inflows of Resources - OPEB	
400-000-3	Deferred Inflows of Resources - Leases	
400-000-4	Deferred Inflows of Resources - Other	
400-000	Total Deferred Inflow of Resources	
508-400	Net Investment in Capital Assets	288,149
511-400	Restricted Net Position	
512-400	Unrestricted Net Position	701,491
513-000	Total Equity - Net Assets / Position	989,640
600-000	Total Liabilities, Deferred Inflows of Resources and Equity - Net	1,011,847
<b>Income Statement</b>		
703-000	Net Tenant Rental Revenue	217,783
704-000	Tenant Revenue - Other	13,809
705-000	Total Tenant Revenue	231,592
706-000	HUD PHA Operating Grants	164,338
706-010	Housing Assistance Payments	120,855
706-020	Ongoing Administrative Fees Earned	25,232
706-030	Service Fees Earned	

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FDS Line	Description	Total
706-040	Preliminary fees earned	
706-050	Placement fees earned	
706-060	All other fees	
706-100	Capital Grants	119,000
707-100-1	Management fee - external	
707-100-2	Management fee - internal	
707-200	Asset Management Fee	
707-300	Book Keeping Fee	
707-400	Front Line Service Fee	
707-500-1	Other Fees - external	
707-500-2	Other Fees - internal	
707-000	Total Fee Revenue	
708-000-1	Other Government Grants - external	
708-000-2	Other Government Grants - internal	
711-000	Investment Income - Unrestricted	
711-010	Investment Income - Unrestricted - HAP	
711-020	Investment Income - Unrestricted - Administrative Fees	
712-000	Mortgage Interest Income	
713-000	Proceeds from Disposition of Assets Held for Sale	
713-100	Cost of Sale of Assets	
714-000	Fraud Recovery	
714-010	Fraud Recovery - HAP	
714-020	Fraud Recovery - Administrative Fees	
715-000	Other Revenue	4,692
716-000	Gain or Loss on Sale of Capital Assets	(4,175)
720-000	Investment Income - Restricted	
720-010	Investment Income - Restricted - HAP	
720-020	Investment Income - Restricted - Administrative Fees	
700-000	Total Revenue	661,534
911-000	Administrative Salaries	104,625
912-000	Auditing Fees	32,367
913-000-1	Management Fee - external	
913-000-2	Management Fee - internal	
913-100	Book-keeping Fee	
914-000	Advertising and Marketing	
915-000	Employee Benefit contributions - Administrative	14,678
916-000	Office Expenses	39,010
917-000	Legal Expense	
918-000	Travel	
918-100	Allocated Overhead	
919-000-1	Other - external	
919-000-2	Other - internal	
910-000	Total Operating - Administrative	190,680
920-000	Asset Management Fee	
921-000	Tenant Services - Salaries	
922-000	Relocation Costs	
923-000	Employee Benefit Contributions - Tenant Services	
924-000	Tenant Services - Other	
925-000	Total Tenant Services	
931-000	Water	44,581
932-000	Electricity	4,648
933-000	Gas	551
934-000	Fuel	
935-000	Labor	
936-000	Sewer	
937-000	Employee Benefit Contributions - Utilities	
938-000	Other Utilities Expense	24,526
930-000	Total Utilities	74,306
941-000	Ordinary Maintenance and Operations - Labor	76,092
942-000	Ordinary Maintenance and Operations - Materials and Other	27,872

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FDS Line	Description	Total
943-010	Ordinary Maint. & Operations-Garbage & Trash	23,690
943-020	Ordinary Maint. & Operations-HVAC	131
943-030	Ordinary Maint. & Operations- Snow Removal	
943-040	Ordinary Maint. & Operations-Elevator	
943-050	Ordinary Maint. & Operations- Landscape & Grounds	
943-060	Ordinary Maint. & Operations- Unit Turnaround	
943-070	Ordinary Maint. & Operations- Electrical Contracts	
943-080	Ordinary Maint. & Operations- Plumbing Contracts	
943-090	Ordinary Maint. & Operations- Extermination	
943-100	Ordinary Maint. & Operations- Janitorial Contracts	
943-110	Ordinary Maint. & Operations- Routine Maintenance	
943-120	Ordinary Maint. & Operations- Misc. Contracts	42,109
945-000	Employee Benefit Contributions - Ordinary Maintenance	24,449
940-000	Total Maintenance	194,343
951-000	Protective Services - Labor	
952-000	Protective Services - Other Contract Costs	
953-000	Protective Services - Other	600
955-000	Employee Benefit Contributions - Protective Services	
950-000	Total Protective Services	600
961-100	Property Insurance	12,562
961-200	Liability Insurance	
961-300	Workmen's Compensation	
961-400	All Other Insurance	
961-000	Total insurance Premiums	12,562
962-000-1	Other General Expenses	
962-000-2	Other General Expenses - Lease asset amortization	
962-000-3	Other General Expenses - Subscription asset amortization	
962-100	Compensated Absences	
963-000	Payments in Lieu of Taxes	
964-000	Bad debt - Tenant Rents	1,849
965-000	Bad debt - Mortgages	
966-000	Bad debt - Other	
968-000	Severance Expense	
960-000	Total Other General Expenses	1,849
967-100	Interest - capital debt	
967-200-1	Interest - operating debt	
967-200-2	Interest - operating debt - leases	
967-200-3	Interest - operating debt - subscriptions	
967-300	Amortization of Bond Issue Costs	
967-000	Total Interest Expense and Amortization Cost	
969-000	Total Operating Expenses	474,340
970-000	Excess of Operating Revenue over Operating Expenses	187,194
971-000	Extraordinary Maintenance	
972-000	Casualty Losses - Non-capitalized	
973-000	Non Housing Choice Voucher HAP	
973-010	One Year Mainstream	
973-020	Homeownership	
973-025	Litigation	
973-030	Hope VI	
973-035	Moving to Work	
973-040	Tenant Protection	
973-041	Portable	
973-045	FSS Escrow Deposits	
973-049	All Other Special Vouchers	
973-050-1	All Other Vouchers - external	126,263
973-050-2	All Other Vouchers - internal	
973-500	HAP Portability-In	4,298
974-000	Capital asset - depreciation	24,712
975-000	Fraud Losses	
978-000	Dwelling Units Rent Expense	

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FDS Line	Description	Total
900-000	Total Expenses	629,613
100-100	Operating Transfer In	
100-200	Operating transfer Out	
100-300	Operating Transfers from/to Primary Government	
100-400	Operating Transfers from/to Component Unit	
100-700	Extraordinary Items, Net Gain/Loss	
100-800	Special Items (Net Gain/Loss)	
100-910	Transfers between Project - In	
100-920	Transfers between Project - Out	
100-930	Transfers between Program and Project - In	
100-940	Transfers between Project and Program - Out	
101-000	Total Other financing Sources (Uses)	
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	31,921
1103-000	Beginning Equity	896,699
1104-010	Prior Period Adjustments	61,020
1104-070	Equity Transfers	