

**MORTON COUNTY HOUSING AUTHORITY
MONTHLY MEETING
MORTON COUNTY COMMISSION ROOM
MORTON COUNTY COURT HOUSE
210 2ND AVE NW, MANDAN
WEDNESDAY, APRIL 15, 2026 – 3:00 P.M. CST**

AGENDA

- 1) Call to Order
- 2) Public Comment
- 3) Approval of Minutes
- 4) Approval of Expenditures
- 5) Financial Statements
- 6) Voucher Activity
- 7) 2026 Voucher Equity
- 8) 2026 HUD Voucher Administrative Fees
- 9) MCHC Management Contract and Office Lease
- 10) Bylaws Update
- 11) President's 2027 Proposed Budget
- 12) Independent Accountant's Report and Auditor's Report
- 13) Other Business
- 14) Adjourn

MORTON COUNTY HOUSING AUTHORITY

MEETING MINUTES

MARCH 12, 2026

The regularly scheduled meeting of the Board of Commissioners of the Morton County Housing Authority was called to order by Paul Tokach, Morton County Commissioner, on Thursday, March 12, 2026, at 3:00 p.m., at the Morton County Housing Authority office in Mandan. In attendance, in addition to Paul were Commissioners DeNae Kautzmann, Steve Maershbecker, Carly Retterath and Rory Anderson via phone. Also, in attendance were Rick Horn and Kayla Golke of the Management Firm. Wendy Bent, Morton County HR, and Ray Morrell were in attendance via phone. Mindy Piatz from Brady Martz was also in attendance.

A discussion was had about being able to elect new officers. Reviewed the bylaws for the election of officers. Found on Page 7 – Section 7, if there are vacancies they can be elected at the next meeting. Paul made a motion to appoint DeNae as Chairwoman with Rory seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0. Steve made a motion to appoint Paul as Vice Chairman with Rory seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0.

Following a review of the minutes of the meeting of December 11, 2025, DeNae suggested amending the minutes to change the area of concern to perceived conflict of interest with Brady Martz & the Director and a perceived conflict of interest with Alex Kelsch of the Kelsch Law Firm. Carly motioned to approve amending minutes with Steve seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0. After some discussion, Steve made a motion to approve the amended minutes with Paul seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0.

The expenditures from December 3, 2025, through March 3, 2026, were reviewed. Carly motioned to accept the expenditures as presented with Paul seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0.

The financial statements were reviewed. No further questions.

A discussion was had regarding the HAPs leases, dollars & admin fee earned report handed out by the management firm. As of February 2026, MCHA was spending \$289,779 on 514 vouchers and we received \$302,186. MCHA voucher account has a cash and investment balance of \$1,236,484, the Development Account has a balance of \$385,939 and the Contract Account balance is \$450,794.

Rick presented to the Board the year-to-date voucher activity for the current fiscal year. A discussion regarding the Morton County Housing Authority Voucher Program was had. As of February 2026, our average HAP payment was \$563.77 vs \$274.88 in February 2009. As of March 2, 2026, we had 100 applications received YTD, 32 vouchers issued, 25 vouchers utilized with 58 outstanding vouchers, and we are currently processing 246 applications. The number of applications that are currently being processed is 246 compared to 208 as of 12/31/2025. Our average HAP as of February 28 was \$563.77 compared to \$560.63 at the beginning of the year.

A discussion regarding 2026 Voucher Equity was had. The HAP Equity balance as of February 2026 was \$103,418.42 and the Admin Equity balance of \$1,166,015.39.

Mindy Piatz from Brady Martz presented the 12/31/2025 Audited Financial Statements. After some discussion regarding the overall audit, Carly motioned to approve the 12/31/2025 Audit Report with Steve seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0.

HUD has not released the 2026 HUD voucher funding and administrative fees at this time. We will review once we are notified of the 2026 amounts.

A discussion was had regarding the notice received from the Morton County Housing Corporation regarding a 30-Day Notice to terminate the management contract and 60-day notice to terminate the office lease. The Corporation would like to separate due to the Morton County investigation and concerns over conflict of interests. DeNae suggested the notice be looked at by legal council before continuing any further conversation. Paul motioned to table until the next meeting and to hire legal counsel with Rory seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0.

A discussion regarding the bylaws was had. Carly motioned to change Article III Section 2 to regular monthly meetings with proper notice with Paul seconding. On a roll call vote, all members present voted Yes. Motion passed 5-0. DeNae suggested a Bylaw Committee be set up to review and edit the bylaws. DeNae, Paul and Rory will be a part of the committee, they will bring updates to the board.

A discussion was had regarding HUD Correspondence. HUD has created a new EIV Tenant Matching Report. The new report cross references the Inventory Management System/PIH Information Center (IMS/PIC) data with U.S. Citizenship and Immigration Services (USCIS) Systematic Alien Verification for Entitlements (SAVE) data. The report includes a list of individuals whose citizenship or eligible immigration status needs to be confirmed by the housing authority, due to possible discrepancies between what appears in SAVE and what has been provided for the individual on the HUD-50058. The housing authority must review the report and verify that an individual's information has been accurately reported.

Paul asked to add more items to the agenda, Meeting Frequency and location; review the relationship between the Morton Authority, Morton Corporation and HJL Management; and Review of the Investigative Report. DeNae, Chairwoman, approved to add these items to the agenda. A recommendation was made to have a special board meeting on Thursday, March 19, 2026. The meeting will be held at the Morton County Commission Room at the Morton County Courthouse.

DeNae suggested that Public Comment be moved to the top of the agenda instead of at the end. Carly offered to bring guidelines for the board to look at.

DeNae Kautzmann, Chairwoman

Date

Rick Horn, Management Agent

Date

MORTON COUNTY HOUSING AUTHORITY

MEETING MINUTES

MARCH 19, 2026

The special meeting of the Board of Commissioners of the Morton County Housing Authority was called to order by DeNae Kautzmann, Chairwoman, on Thursday, March 19, 2026, at 3:00 p.m., at the Morton County Commission Room at the Morton County Courthouse in Mandan. In attendance, in addition to DeNae were Commissioners Paul Tokach, Steve Maershbecker, Carly Retterath and Rory Anderson. Also, in attendance was Rick Horn of the Management Firm.

The Morton County Investigative Report was provided to the board members. Paul wanted to discuss the recommendations listed in the report. Item #2 relates to the function of the housing authority board is oversight over operations. It is essential that the Board exercise rigorous due diligence in their roles.

Recommendation 2D - The report recommended that an independent forensic audit be conducted to make sure that public dollars have been appropriately expended. Paul would like to table to a later date.

Recommendation 2E – The report recommended that the Authority obtain independent legal representation from another attorney. The individual should have public sector experience.

Recommendation 2F – The report recommended that the Authority board engage in training on roles, duties, and responsibilities of members of a public board. This training should be repeated every time a new board member is appointed. All board members have been links to online HUD board member training.

Recommendation 2G – The report recommended that the process for seeking and selecting Authority board members be reviewed further to ensure a completely neutral process that is not reliant on the relationship with the Director. The Morton County Commission appoints new members and determines if they are independent.

Recommendation 2H – The report recommended that the information in the report be provided to the Department of Housing and Urban Development (HUD) to clarify whether there are any conflict-of-interest concerns on their part and to seek a waiver if there are.

Recommendation 3 – The report recommended that the Authority contract with an independent auditor moving forward, a firm without a previous employment relationship with the Director. DeNae and Paul also expressed concerns over the employment of Ashley Kelsch (Morton County Housing Corporation Board Member) with Brady Martz.

Recommendation 4 – The report recommended that the Housing board exercise control and oversight over the posting and notice of meetings, the preparation of and distribution of minutes as well as the information contained on the Authority website in order to assure appropriate record keeping, legal compliance and full transparency. The board minutes, agenda, and board packets are currently being posted on the housing authority and Morton County websites.

Recommendation 5 – The report recommended that the Authority revamp their Request for Proposal, bid award and contract renewal process to assure the public that the most competitive contractor possible is performing management services under an appropriate management agreement. This work should be done with the guidance of an independent legal counsel representing the Housing Authority.

Paul made a motion to adopt recommendations #3 and #5 with Rory seconding. On a roll call vote, all members present voted Yes. Motioned passed 5-0.

A letter of attorney/client privileged communication was presented to the Board. The Bakke Grinolds Wiederholt legal firm has been retained to represent Morton County and the Morton County Housing Authority. The attorney is to review the management agreement between Morton County Housing Authority and Morton County Housing Corporation. Steve made a motion to agree to the engagement of the attorney with Rory seconding. On a roll call vote, all members present voted Yes. Motioned passed 5-0. DeNae would like to sit down with the Morton County Housing Corporation to discuss management contract and office lease.

Steve made a motion to authorize DeNae Kautzmann, Chairwoman, as an authorized signor on the bank accounts along with the current authorized signors, Carly Retterath and Rick Horn (Director) with Rory seconding. On a roll call vote, all members present voted Yes. Motioned passed 5-0.

DeNae presented an amendment to the current management contract. Effective March 19, 2026, Section 2.27 (1) is hereby amended to correct a typographical error which caused conflict with language contained in the RFP and shall be amended to read as follows: MCHA will provide any hardware necessary to run the MCHA software. Paul made a motion to amend the Executive Services Agreement with Rory seconding. On a roll call vote, all members present voted Yes. Motioned passed 5-0.

A listing of possible future 2026 meeting dates was presented. The monthly meetings will be held on the second Thursday of each month unless there is a possible conflict due to holidays.

DeNae Kautzmann, Chairwoman

Date

Rick Horn, Management Agent

Date

Morton County Housing-Vouchers
Check Register
For the Period From Mar 4, 2026 to Apr 8, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount	
12527	3/6/26	Innovative Office Solutions LLC	549.75	
12528	3/6/26	Brady, Martz & Associates, PC	14,070.00	Steve Maerschbecker
12529	3/6/26	C-Ram	75.00	
12530	3/6/26	Quadient Leasing USA Inc	239.97	Carly Retterath
12531	3/6/26	Online Information Services Inc	239.88	
12532	3/6/26	Windstream	9.28	DeNae Kautzmann
12533	3/9/26	LRP Estates LLC	1,018.00	
12534	3/13/26	Presort Plus	47.50	Rory Anderson
12535	3/13/26	Management Computer Services Inc	1,278.75	
12536	3/13/26	Wells Fargo Vendor Financial Services	169.11	Paul Tokach
12537	3/13/26	BEK Communications Cooperative	309.33	
12538	3/27/26	HJL Management Company	54.13	
12539	3/31/26	Ashton Nahs	250.00	
12540	4/1/26	HJL Management Company	35,287.00	
12541	4/1/26	Morton County Housing Corp	900.00	
12542	4/8/26	LRP Estates LLC	850.00	
Total			<u>55,347.70</u>	

**Morton County Contract
Check Register
For the Period From Mar 4, 2026 to Apr 8, 2026**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
1318	3/31/26	HJL Management Company	111.10	<u>8,554.11</u>
Total				<u><u>8,554.11</u></u>

Morton County Housing-Vouchers
General Ledger Trial Balance

As of Mar 31, 2026

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
111.10	CASH	461,745.31	
1145.00	Accrued Interest Receivable	16,712.52	
124.00	Prepaid Insurance	1,248.28	
125.10	A/R OTHER	954.00	
128.00	Tenant A/R	10,477.00	
128.10	Allowance for Doubtful Account		10,477.00
131.20	Investments-Starion	755,270.49	
1400.00	Leasehold Improvements	148,851.01	
1400.90	Furniture & Equipment	4,276.00	
163.10	OFFICE FURNITURE & EQUIP	3,343.74	
166.10	Accumulated Depreciation		20,838.43
167.10	Accumulated Amortization		40,149.21
2112.00	Interest Payable		290.60
2115.00	ST Lease Liability		8,886.18
2118.10	Accts Pay - Landlord HAP		840.00
2215.00	LT Lease Liability		68,885.68
511.10	Restricted Net Assets		81,063.99
512.10	Unrestricted Net Assets		1,010,648.10
512.11	Unrestr Net Assets - Pre 2004		158,615.00
706.00	ANNUAL CONTRIBUTIONS H		896,687.00
706.10	ANNUAL CONTRIBUTION - A		109,786.00
711.00	Investment Income - Unrestrict		8,944.46
714.00	Fraud Recovery		2,441.86
720.00	Other Income - Port In		5,775.54
911.00	MANAGEMENT FEES	105,151.00	
912.00	ACCOUNTING & AUDITING	14,070.00	
916.00	SUNDRY	7,053.88	
916.10	Port admin fee	4,918.32	
919.00	Storage Rental	690.00	
941.00	GENERAL EXPENSE	1,953.05	
945.00	Interest Expense	885.54	
961.00	INSURANCE EXPENSE	1,248.24	
973.00	HAP PAYMENTS	781,282.00	
973.10	Port out vouchers	95,394.00	
973.20	Port in Voucher	5,226.00	
974.00	Depreciation Expense	574.74	
975.00	Amortization Expense	3,003.93	
	Total:	2,424,329.05	2,424,329.05

**Morton County Contract
General Ledger Trial Balance
As of Mar 31, 2026**

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
111.10	CASH	85,566.93	
1120.00	Accrued Interest Receivabl	9,353.22	
1162.00	GENERAL FUND INVEST	367,371.34	
512.10	RETAINED EARNINGS		452,654.45
711.00	INTEREST INCOME		3,684.56
715.00	Management Fee Income		31,311.76
913.10	Management Fees	25,097.42	
916.00	SUNDRY	261.86	
	Total:	<u>487,650.77</u>	<u>487,650.77</u>

MORTON COUNTY DEVELOPMENT ACCOUNT

General Ledger Trial Balance

As of Mar 31, 2026

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
111.00	CASH	24,667.93	
1145.00	Accrued Interest Receivable	6,125.69	
131.30	Starion CD	361,287.96	
1400.50	Accumulated Depreciation		4,400.72
1400.90	Furniture & Equipment	857.92	
1475.10	OFFICE FURNITURE & EQUIP	3,542.80	
512.10	RETAINED EARNINGS		388,658.88
711.00	INTEREST INCOME		3,422.70
	Total:	<u>396,482.30</u>	<u>396,482.30</u>

Morton County Housing-Vouchers
Income Statement
Compared with Budget
For the Three Months Ending March 31, 2026

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
ANNUAL CONTRIBUTIONS HAPS	\$ 296,253.00	\$ 292,000.00	\$ 4,253.00	\$ 896,687.00	\$ 876,000.00	\$ 20,687.00
ANNUAL CONTRIBUTION - AD MIN	36,595.00	42,500.00	(5,905.00)	109,786.00	127,500.00	(17,714.00)
Investment Income - Unrestrict	3,058.66	2,900.00	158.66	8,944.46	8,700.00	244.46
Fraud Recovery	475.00	1,700.00	(1,225.00)	2,441.86	5,100.00	(2,658.14)
Other Income - Port In	1,925.18	1,600.00	325.18	5,775.54	4,800.00	975.54
Total Revenues	338,306.84	340,700.00	(2,393.16)	1,023,634.86	1,022,100.00	1,534.86
Expenses						
MANAGEMENT FEES	35,358.00	35,855.00	(497.00)	105,151.00	107,565.00	(2,414.00)
ACCOUNTING & AUDITING	14,070.00	1,350.00	12,720.00	14,070.00	4,050.00	10,020.00
SUNDRY	2,077.58	3,500.00	(1,422.42)	7,053.88	10,500.00	(3,446.12)
Port admin fee	1,621.08	1,600.00	21.08	4,918.32	4,800.00	118.32
Storage Rental	0.00	60.00	(60.00)	690.00	180.00	510.00
GENERAL EXPENSE	847.25	750.00	97.25	1,953.05	2,250.00	(296.95)
Interest Expense	291.93	320.00	(28.07)	885.54	960.00	(74.46)
INSURANCE EXPENSE	416.08	420.00	(3.92)	1,248.24	1,260.00	(11.76)
HAP PAYMENTS	265,647.00	265,000.00	647.00	781,282.00	795,000.00	(13,718.00)
Port out vouchers	32,409.00	27,000.00	5,409.00	95,394.00	81,000.00	14,394.00
Port in Voucher	1,742.00	1,650.00	92.00	5,226.00	4,950.00	276.00
Depreciation Expense	191.58	192.00	(0.42)	574.74	576.00	(1.26)
Amortization Expense	1,001.31	1,000.00	1.31	3,003.93	3,000.00	3.93
Total Expenses	355,672.81	338,697.00	16,975.81	1,021,450.70	1,016,091.00	5,359.70
Net Income	(\$ 17,365.97)	(\$ 2,003.00)	(\$ 19,368.97)	(\$ 2,184.16)	(\$ 6,009.00)	(\$ 3,824.84)

2026 HAPs LEASES, HAP DOLLARS AND ADMIN FEE EARNED

Month	HAPS Leased	HAP \$s Received	HAP \$s Spent	Admin Fee Received	Admin Expenses	Net	Balance
Jan	516	298,248	289,284	36,596	41,369	4,191	1,231,802
Feb	513	302,186	289,336	36,595	42,244	7,201	1,236,484
Mar	522	296,253	298,056	36,595	55,875	(21,083)	1,217,016
Apr						0	
May						0	
Jun						0	
Jul						0	
Aug						0	
Sep						0	
Oct						0	
Nov						0	
Dec						0	
	1,551	896,687	876,676	109,786	139,488		

	Accr Int		
Checking	461,745.31		
Cert of Dep - Starion	113,301.79	3,418.42	5/29/2026 3.99%
Cert of Dep - Starion	58,839.27	1,775.24	12/29/2026 3.99%
Cert of Dep - Starion	117,678.55	3,550.47	5/29/2026 3.99%
Cert of Dep - Starion	120,023.60	1,967.73	9/23/2026 3.74%
Cert of Dep - Starion	112,501.43	2,521.11	8/8/2026 4.11%
Cert of Dep - Starion	112,501.43	2,521.11	8/8/2026 4.11%
Cert of Dep - Starion	120,424.42	958.45	7/9/2026 3.50%
	1,217,015.80	16,712.53	

January 1, 2026 Balance of Development Account 381,777.15

	Other Income	Interest	Donations	
Jan		4,146.77		385,923.92
Feb		15.12		385,939.04
Mar		16.85		385,955.89
Apr				385,955.89
May				385,955.89
Jun				385,955.89
Jul				385,955.89
Aug				385,955.89
Sep				385,955.89
Oct				385,955.89
Nov				385,955.89
Dec				385,955.89

	Accr Int		
Checking	24,667.93		
Cert of Dep - Starion	123,007.91	1,611.40	10/21/2026 3.65%
Cert of Dep - Starion	120,424.42	958.45	7/9/2026 3.50%
Cert of Dep - Starion	117,855.63	3,555.82	5/29/2026 3.99%
	385,955.89	6,125.67	

Total Housing Authority cash on 3/31/2026

HAP Acct	1,217,016
Dev	385,956
Contract Fee	452,938
	\$2,055,910

**MORTON COUNTY FINANCIAL INFORMATION
MANAGEMENT FEE ACCOUNT
2026**

Month	Income / Contract	Interest Income	Other Income	Expenses/Admin/ Contract	Balance	
Beginning Balance					\$ 446,915.56	
January	10,305.09	22.86		8,521.94	448,721.57	82.70%
February	10,334.03	21.81		8,283.23	450,794.18	80.15%
March	10,672.64	25.56		8,554.11	452,938.27	80.15%
April					452,938.27	#DIV/0!
May					452,938.27	#DIV/0!
June					452,938.27	#DIV/0!
July					452,938.27	#DIV/0!
August					452,938.27	#DIV/0!
September					452,938.27	#DIV/0!
October					452,938.27	#DIV/0!
November					452,938.27	#DIV/0!
December					452,938.27	#DIV/0!

31,311.76 70.23 - 25,359.28

		<u>Accrued Interest</u>		
Checking	85,566.93			
Cert of Deposit - Starion	45,320.73	1,367.37	12/29/2026	3.99%
Cert of Deposit - Starion	56,250.72	1,260.56	8/8/2026	3.99%
Cert of Deposit - Starion	117,817.04	3,554.65	12/29/2026	3.99%
Cert of Deposit - Starion	147,982.85	3,170.64	8/16/2026	3.99%
	452,938.27	9,353.22		

**MORTON COUNTY HOUSING AUTHORITY
2026 EQUITY BALANCES**

	688 January 516	688 February 513	688 March 522	688 April	688 May	688 June	688 July	688 August	688 September	688 October	688 November	688 December	Available Total
Vouchers leases													1,376
Housing Assistance Equity - Beginning Balance	81,063.99	90,607.99	103,861.42	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	81,063.99
HAP revenue	298,248.00	302,186.00	296,253.00										896,687.00
Fraud recovery revenue	580.00	403.43	237.50										1,220.93
Other revenue													
Investment income													
Total revenues	298,828.00	302,589.43	296,490.50										897,907.93
Housing assistance payments	257,407.00	256,172.00	264,619.00										778,198.00
Port In - Billing	1,028.00	1,028.00	1,028.00										3,084.00
Tenant protection	30,849.00	32,136.00	32,409.00										95,394.00
Port out vouchers													
Total expenses	289,284.00	289,336.00	298,056.00										876,676.00
Difference	9,544.00	13,253.43	(1,565.50)										21,231.93
Housing Assistance Equity - Ending Balance	90,607.99	103,861.42	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92	102,295.92
Average Monthly HAP	560.63	564.01	570.99										565.23
Administrative Equity - Beginning Balance	1,169,262.69	1,168,301.77	1,166,015.39	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,169,262.69
Administrative fee revenue	36,596.00	36,595.00	36,595.00										109,786.00
Administrative fee - special													
Administrative fee revenue - prior year	3,110.11	2,775.69	3,058.66										8,944.46
Investment income	(1,742.00)	(1,742.00)	(1,742.00)										(5,228.00)
Port In - Billing	1,925.18	1,925.18	1,925.18										5,775.54
Other income - Port In billing													
Other income	580.00	403.43	237.50										1,220.93
Fraud recovery revenues	40,469.29	39,957.30	40,074.34										120,500.93
Total revenues	40,237.32	41,050.79	54,681.92										135,970.03
Total operating expenses	1,001.31	1,001.31	1,001.31										3,003.93
Amortization	191.58	191.58	191.58										574.74
Depreciation	41,430.21	42,243.68	55,874.81										139,548.70
Total expenses	(860.92)	(2,286.38)	(15,800.47)										(19,047.77)
Difference	1,172,952.80	1,176,131.92	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,179,428.08	1,150,214.92
Administrative Fee Equity - Ending Balance	1,168,301.77	1,166,015.39	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92	1,150,214.92
VMS Admin Equity Balance	1,160.00	806.66	475.00										2,441.66
Total fraud recovery	3,110.11	2,775.69	3,058.66										8,944.46
Total interest	48,813.60	48,529.80	49,381.20										129,117.65
Admin fee rate - \$94.60	42,955.97	42,706.22	43,455.46										
Proration factor - 88% Jan - Jun													
Proration factor - 88% Jul - Dec													
Proration factor - Admin fee receivable / payable	6,359.97	6,111.22	6,860.46										19,331.65

Renewal funding
NRA offset available
81,064 NRA balance 12/31/25
2026 Set Aside funding

Program reserves 12/31/25
81,064 CY 2026 Eligibility
1,220.93 YTD Fraud Recovery
(876,676) YTD HAP
(794,391) Remaining HAP eligibility

Remaining monthly average

Lease-Up Rate
(Utilization)

Balance

2026 HCV Administrative Fee Rates

PHA Code	CY 2026		CY 2026 COLUMN B RATE
	COLUMN A RATE	COLUMN B RATE	
ND001	\$ 94.60	\$ 88.30	
ND002	\$ 94.12	\$ 87.85	
ND003	\$ 94.12	\$ 87.85	
ND009	\$ 94.12	\$ 87.85	
ND010	\$ 94.60	\$ 88.30	
ND011	\$ 94.12	\$ 87.85	
ND012	\$ 94.60	\$ 88.30	
ND013	\$ 94.12	\$ 87.85	
ND014	\$ 94.60	\$ 88.30	
ND015	\$ 94.12	\$ 87.85	
ND016	\$ 94.12	\$ 87.85	
ND017	\$ 94.30	\$ 88.02	
ND019	\$ 94.12	\$ 87.85	
ND021	\$ 94.60	\$ 88.30	
ND022	\$ 94.12	\$ 87.85	
ND025	\$ 94.12	\$ 87.85	
ND026	\$ 94.12	\$ 87.85	
ND030	\$ 94.12	\$ 87.85	
ND031	\$ 94.12	\$ 87.85	
ND035	\$ 94.12	\$ 87.85	
ND036	\$ 94.12	\$ 87.85	
ND037	\$ 94.12	\$ 87.85	
ND038	\$ 94.12	\$ 87.85	
ND039	\$ 94.12	\$ 87.85	
ND044	\$ 94.12	\$ 87.85	
ND049	\$ 94.12	\$ 87.85	
ND052	\$ 94.12	\$ 87.85	
ND054	\$ 94.12	\$ 87.85	
ND055	\$ 94.12	\$ 87.85	
ND070	\$ 94.12	\$ 87.85	
ND901	\$ 94.12	\$ 87.85	

PHA Code	CY 2025		CY 2025 COLUMN B RATE
	COLUMN A RATE	COLUMN B RATE	
ND001	\$ 90.85	\$ 84.80	
ND002	\$ 90.56	\$ 84.53	
ND003	\$ 90.56	\$ 84.53	
ND009	\$ 90.56	\$ 84.53	
ND010	\$ 90.85	\$ 84.80	
ND011	\$ 90.56	\$ 84.53	
ND012	\$ 90.85	\$ 84.80	
ND013	\$ 90.56	\$ 84.53	
ND014	\$ 90.85	\$ 84.80	
ND015	\$ 90.56	\$ 84.53	
ND016	\$ 90.56	\$ 84.53	
ND017	\$ 90.56	\$ 84.53	
ND019	\$ 90.56	\$ 84.53	
ND021	\$ 90.85	\$ 84.80	
ND022	\$ 90.56	\$ 84.53	
ND025	\$ 90.56	\$ 84.53	
ND026	\$ 90.56	\$ 84.53	
ND030	\$ 90.56	\$ 84.53	
ND031	\$ 90.56	\$ 84.53	
ND035	\$ 90.56	\$ 84.53	
ND036	\$ 90.56	\$ 84.53	
ND037	\$ 90.56	\$ 84.53	
ND038	\$ 90.56	\$ 84.53	
ND039	\$ 90.56	\$ 84.53	
ND044	\$ 90.56	\$ 84.53	
ND049	\$ 90.56	\$ 84.53	
ND052	\$ 90.56	\$ 84.53	
ND054	\$ 90.56	\$ 84.53	
ND055	\$ 90.56	\$ 84.53	
ND070	\$ 90.56	\$ 84.53	
ND901	\$ 90.85	\$ 84.80	

PHA Code	CY 2024		CY 2024 COLUMN B RATE
	COLUMN A RATE	COLUMN B RATE	
ND001	88.65	82.74	
ND002	88.65	82.74	
ND003	88.65	82.74	
ND009	88.65	82.74	
ND010	88.65	82.74	
ND011	88.65	82.74	
ND012	88.65	82.74	
ND013	88.65	82.74	
ND014	88.65	82.74	
ND015	88.65	82.74	
ND016	88.65	82.74	
ND017	88.65	82.74	
ND019	88.65	82.74	
ND021	88.65	82.74	
ND022	88.65	82.74	
ND025	88.65	82.74	
ND026	88.65	82.74	
ND030	88.65	82.74	
ND031	88.65	82.74	
ND035	88.65	82.74	
ND036	88.65	82.74	
ND037	88.65	82.74	
ND038	88.65	82.74	
ND039	88.65	82.74	
ND044	88.65	82.74	
ND049	88.65	82.74	
ND052	88.65	82.74	
ND054	88.65	82.74	
ND055	88.65	82.74	
ND070	88.65	82.74	
ND901	88.65	82.74	

PHA Code	CY 2023		CY 2023 COLUMN B RATE
	COLUMN A RATE	COLUMN B RATE	
ND001	86.05	80.31	
ND002	86.05	80.31	
ND003	86.05	80.31	
ND009	86.05	80.31	
ND010	86.05	80.31	
ND011	86.05	80.31	
ND012	86.05	80.31	
ND013	86.05	80.31	
ND014	86.05	80.31	
ND015	86.05	80.31	
ND016	86.05	80.31	
ND017	86.05	80.31	
ND019	86.05	80.31	
ND021	86.05	80.31	
ND022	86.05	80.31	
ND025	86.05	80.31	
ND026	86.05	80.31	
ND030	86.05	80.31	
ND031	86.05	80.31	
ND035	86.05	80.31	
ND036	86.05	80.31	
ND037	86.05	80.31	
ND038	86.05	80.31	
ND039	86.05	80.31	
ND044	86.05	80.31	
ND049	86.05	80.31	
ND052	86.05	80.31	
ND054	86.05	80.31	
ND055	86.05	80.31	
ND070	86.05	80.31	
ND901	86.05	80.31	

PHA Code	CY 2022		CY 2022 COLUMN B RATE
	COLUMN A RATE	COLUMN B RATE	
ND001	85.58	79.87	
ND002	84.36	78.74	
ND003	84.36	78.74	
ND009	84.36	78.74	
ND010	85.58	79.87	
ND011	84.36	78.74	
ND012	85.58	79.87	
ND013	84.36	78.74	
ND014	85.58	79.87	
ND015	84.36	78.74	
ND016	84.36	78.74	
ND017	84.36	78.74	
ND019	84.36	78.74	
ND021	85.58	79.87	
ND022	84.36	78.74	
ND025	84.36	78.74	
ND026	84.36	78.74	
ND030	84.36	78.74	
ND031	84.36	78.74	
ND035	84.36	78.74	
ND036	84.36	78.74	
ND037	84.36	78.74	
ND038	84.36	78.74	
ND039	84.36	78.74	
ND044	84.36	78.74	
ND049	84.36	78.74	
ND052	84.36	78.74	
ND054	84.36	78.74	
ND055	84.36	78.74	
ND070	84.36	78.74	
ND901	85.58	79.87	

Admin Rate		Admin Rate		Admin Rate	
Morton	94.60 x 88%	83.25	Jan - Mar	80.85 x 90%	81.77
Morton			Apr - Dec	90.85 x 90%	81.77
Mercer				90.56 x 90%	81.50
Mercer	94.12 x 88%	82.83	Jan - Mar	90.56 x 91%	81.50
Mercer			Apr - Dec	90.56 x 90%	81.50
Emmons				90.56 x 90%	81.50
Emmons	94.12 x 88%	82.83	Jan - Mar	90.56 x 90%	81.50
Emmons			Apr - Dec	90.56 x 90%	81.50
Port Out					
Morton	88.30 x 80%	70.64	Jan-Aug	84.80 x 80%	67.84
Morton	Prorate to 88%	62.16	Sep - Dec	Prorate to 91% / 90%	61.06
Mercer				Mercer / Emmons	
Mercer	87.85 x 80%	70.28		84.53 x 80%	67.62
Mercer	Prorate to 88%	61.85		Prorate to 91% / 90%	61.54

Admin Rate		Admin Rate		Admin Rate	
Morton	86.05 x 97.923%	84.26	Jan-Mar	86.05 x 97.923%	84.26
Morton	86.05 x 97%	83.47	Apr-Oct	86.05 x 97%	83.47
Mercer				86.05 x 97.923%	84.26
Mercer	84.36 x 89.387%	75.41	Jan-Mar	86.05 x 97%	83.47
Mercer				86.05 x 97%	83.47
Emmons				86.05 x 97.923%	84.26
Emmons	84.36 x 89.387%	75.41	Jan-Mar	86.05 x 97%	83.47
Emmons				86.05 x 97%	83.47
Port Out					
Morton	80.31 x 80%	64.25	Jan-Oct	80.31 x 80%	64.25
Morton	Prorate to 88%, £	56.23	Nov - Dec	Prorate to 89.5%, 95%	61.04
Emmons				Emmons	
Emmons	78.74 x 80%	62.99		80.31 x 80%	64.25
Emmons	Prorate to 88%, £	55.43		Prorate to 89.5%, 95%	61.04

Admin Rate		Admin Rate		Admin Rate	
Morton	88.65 x 90%	79.79	Jan-May	88.65 x 90%	79.79
Morton	88.65 x 91%	80.67	Jun - Oct	88.65 x 91%	80.67
Mercer				88.65 x 90%	79.79
Mercer	88.65 x 90%	79.79	Jan-May	88.65 x 91%	80.67
Mercer				88.65 x 91%	80.67
Emmons				88.65 x 90%	79.79
Emmons	88.65 x 90%	79.79	Jan-May	88.65 x 91%	80.67
Emmons				88.65 x 91%	80.67
Port Out					
Morton	82.74 x 80%	66.19	Jan-May	82.74 x 80%	66.19
Morton	Prorate to 90%	59.57	Jun - Oct	Prorate to 90%	59.57
Emmons				Emmons	
Emmons	82.74 x 80%	66.19		82.74 x 80%	66.19
Emmons	Prorate to 90%	59.57		Prorate to 90%	59.57

Admin Rate		Admin Rate		Admin Rate	
Morton	85.58 x 89.387%	76.50	Jan - Sep	85.58 x 89.387%	76.50
Morton			Oct-Dec	85.58 x 89.387%	76.50
Mercer				84.36 x 89.387%	75.41
Mercer	84.36 x 89.387%	75.41	Jan - Mar	84.36 x 89.387%	75.41
Mercer				84.36 x 89.387%	75.41
Emmons				84.36 x 89.387%	75.41
Emmons	84.36 x 89.387%	75.41	Jan - Mar	84.36 x 89.387%	75.41
Emmons				84.36 x 89.387%	75.41
Port Out					
Morton	79.87 x 80%	63.90	Jan - Sep	79.87 x 80%	63.90
Morton	Prorate to 88%, £	56.23	Oct-Dec	Prorate to 88%, £	56.23
Emmons				Emmons	
Emmons	78.74 x 80%	62.99		78.74 x 80%	62.99
Emmons	Prorate to 88%, £	55.43		Prorate to 88%, £	55.43



Morton County Housing Corporation

1500 3rd Avenue NW • P.O. Box 517 • Mandan, ND 58554
701-663-7494

March 23, 2026

Morton County Housing Authority
PO Box 517
Mandan, ND 58554

Dear Morton County Housing Authority:

The Morton County Housing Authority and the Morton County Housing Corporation (Liberty Heights) have a housing management agreement for the management of the Liberty Heights property. The Morton County Housing Corporation had provided a notice on February 26, 2026, to terminate the housing management agreement as of March 31, 2026. During the March 23, 2026, board meeting the Morton County Housing Corporation Board approved the rescinding of the notice of termination of the housing management agreement that was to be effective as of March 31, 2026.

The Morton County Housing Authority is currently leasing office space located at 1500 3rd Ave NW, Mandan, ND, from Morton County Housing Corporation. The terms of the lease agreement require a 60 day notice be provided to terminate the lease agreement. The Morton County Housing Corporation had provided a notice on February 26, 2026, to terminate the office lease as of April 30, 2026. During the March 23, 2026, board meeting the Morton County Housing Corporation Board approved the rescinding of the notice of termination of the office lease that was to be effective as of April 30, 2026.

Sincerely,

Ron Carrick
Board President

Rob Knoll
Board Member





RT NEWS ALERT NEW

President's FY 27 Proposed Budget Released

THREE MINUTE READ

The White House released the President's FY 27 budget request on Friday, April 3. It does not repeat the 2026 proposal to block-grant major programs to the states, but still proposes overall cuts to HUD's budget of more than \$10 billion, a decrease of more than 12.7 percent. The budget request also proposes cuts to nearly every non-defense discretionary program, while requesting an increase for the Department of Defense (War) of more than \$440 billion. As reflected in the chart below, the request includes small increases for most core housing assistance programs compared to the inadequate levels of FY 26.

- Public Housing Operating Fund increased from \$4,687 to \$5,377 million.
- Public Housing Capital Fund continues to be level-funded at \$3.2 billion.
- Public housing shortfall fund is reduced from \$337 million to \$0.
- Voucher Contract Renewals increased from \$34,957 to \$35,565 million.
- Voucher Administrative Fees increased from \$2,836 to \$2,951 million.
- Tenant Protection Vouchers are reduced from \$601 to \$300 million
- Project-Based Rental Assistance is reduced from \$17,984 to \$17,111 million.

The budget request also includes \$30 million for new Foster Youth to Independence (FYI) vouchers and proposes renaming it to the Melania Trump Foster Youth

to Independence Initiative. No other incremental vouchers for HUD-VASH or Mainstream are requested.

The budget request does not seek any funding for other key HUD programs, including Choice Neighborhoods, HOME, CDBG, FSS, ROSS, and Jobs-Plus.

FY 27 White House Proposed Budget for Selected HUD Accounts
(IN \$ MILLIONS)

	FY 26 ENACTED	FY 27 PHADA RECOMMENDED	FY 27 WHITE HOUSE PROPOSED	% CHANGE FY 26 ENACTED TO WHITE HOUSE PROPOSED
Public Housing Operating Fund	\$4,687	\$5,871	\$5,377	14.72%
Public Housing Capital Fund	\$3,200	\$7,000	\$3,200	—
Public Housing Shortfall	\$337	\$598	\$0	-100.00%
Voucher Contract Renewals	\$34,957	\$37,871	\$35,565	1.74%
Voucher Administrative Fees*	\$2,836	\$3,700	\$2,951	4.06%
Tenant Protection Vouchers	\$601	\$500	\$300	-50.08%
Project Based Rental Assistance	\$17,984	\$20,211	\$17,111	-4.85%
Choice Neighborhoods	\$25	\$350	\$0	-100.00%
HOME	\$1,250	\$2,000	\$0	-100.00%
CDBG	\$3,300	\$4,200	\$0	-100.00%
FSS	\$156	\$200	\$0	-100.00%
ROSS	\$40	\$40	\$0	-100.00%
Jobs-Plus	\$10	\$15	\$0	-100.00%

*Less fees for special purposes.

Other Budget Request Highlights

The budget requests an additional \$30 million for a “Program Integrity Initiative” to “enhance the financial reporting, visibility, and oversight of recipients and subrecipients of HUD assistance.” The funding, “[would] be used to prevent Federal rental assistance going to deceased tenants and ineligible non-citizens, including illegal aliens, and eliminate funding to entities that use funding to proselytize woke agendas.”

Additionally, the FY 27 budget request calls for a drastic restructuring of Homeless Assistance funding, eliminating the Continuum of Care (CoC) program, and instead increasing funding for the Emergency Solutions Grant (ESG) program from less than \$200 million to over \$4 billion.

The administration is also proposing to eliminate funding for a range of other programs, including the Pathways to Removing Obstacles to Housing (PROHousing) program, the Fair Housing Initiatives Program (FHIP), including funding for fair housing training, and for translating HUD materials for non-English speakers, the Housing Opportunities for Persons with Aids (HOPWA) program, and the Housing Counseling program.

While this budget is not expected to be accepted by Congress, growing deficit pressures and other budget needs outside of HUD will create substantial challenges for Congress in crafting a viable budget for FY 27. PHADA will provide additional analysis in the next issue of the *Advocate*.

More information on the budget request can be found [here](#) and [here](#).

Forward

Public Housing Authorities Directors Association
511 Capitol Court, NE, Washington, DC 20002
202.546.5445 | Fax: 202.546.2280
www.phada.org

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURE

To the Board of Commissioners
Morton County Housing Authority
Mandan, North Dakota

We have performed the procedure described in the second paragraph of this report on whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. Morton County Housing Authority is responsible for the accuracy and completeness of the electronic submission.

Morton County Housing Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to determine whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. Additionally, the U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The associated findings from 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 Morton County Housing Authority to perform this agreed-upon procedure engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the electronic submission of the items listed in the "UFRS Rule Information" column agrees with the related hard copy documents within the audit 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 Morton County Housing 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 the *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance)*, by Morton County Housing Authority as of and for the year ended December 31, 2025, and have issued our reports thereon dated March 9, 2026. 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 April 9, 2026, was expressed in relation to the basic financial statements of Morton County Housing Authority taken as a whole.

A copy of the reporting package required by the OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from Morton County Housing Authority. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

The purpose of this report on applying the agreed-upon procedures is solely to describe the procedure performed on the electronic submission of the items listed in the "UFRS Rule Information" column and the associated findings, and not to provide an opinion or conclusion. Accordingly, this report is not suitable for any other purpose.



BRADY MARTZ
BISMARCK, NORTH DAKOTA

April 9, 2026

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

UFRS Rule Information	Hard Copy Document(s)	Findings
Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all ALs, if applicable	Agrees
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	Agrees
Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	Agrees
General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form	Agrees
Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form	Agrees
Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form	Agrees
Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form	Agrees
Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	Agrees

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Commissioners
Morton County Housing Authority
Mandan, North Dakota

We have audited the basic financial statements of Morton County Housing Authority as of and for the year ended December 31, 2025, and have issued our report thereon dated March 9, 2026, which expressed an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming our opinion on the financial statements that collectively comprise Morton County Housing Authority's basic financial statements. The accompanying Financial Data Schedules is presented for purposes of additional analysis as required by the *Uniform Financial Reporting Standards* issued by the U.S. Department of Housing and Urban Development, Office of the Inspector General and is not a required part of the financial statements. The Financial Data Schedules are the responsibility of management and were derived from and relate 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 information is fairly stated in all material respects in relation to the financial statements as a whole.



BRADY MARTZ
BISMARCK, NORTH DAKOTA

April 9, 2026

Morton County Housing Authority (ND0010)
Mandan, ND

Program Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
111 Cash - Unrestricted	\$104,164	\$387,206	\$491,370
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted		\$81,064	\$81,064
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$104,164	\$468,270	\$572,434
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants		\$10,477	\$10,477
126.1 Allowance for Doubtful Accounts - Tenants		-\$10,477	-\$10,477
126.2 Allowance for Doubtful Accounts - Other			
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery			
128.1 Allowance for Doubtful Accounts - Fraud			
129 Accrued Interest Receivable	\$12,621	\$13,563	\$26,184
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$12,621	\$13,563	\$26,184
131 Investments - Unrestricted	\$724,528	\$751,140	\$1,475,668
132 Investments - Restricted			
135 Investments - Restricted for Payment of Current Liability			
142 Prepaid Expenses and Other Assets		\$2,497	\$2,497
143 Inventories			

Morton County Housing Authority (ND010)
Mandan, ND

Program Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
143.1 Allowance for Obsolete Inventories			
144 Inter Program Due From			
145 Assets Held for Sale			
150 Total Current Assets	\$841,313	\$1,235,470	\$2,076,783
161 Land			
162 Buildings			
163 Furniture, Equipment & Machinery - Dwellings			
164 Furniture, Equipment & Machinery - Administration	\$4,401	\$7,620	\$12,021
165 Leasehold Improvements		\$148,851	\$148,851
166 Accumulated Depreciation	-\$4,401	-\$57,409	-\$61,810
167 Construction in Progress			
168 Infrastructure			
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$99,062	\$99,062
171 Notes, Loans and Mortgages Receivable - Non-Current			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past			
173 Grants Receivable - Non Current			
174 Other Assets			
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$0	\$99,062	\$99,062
200 Deferred Outflow of Resources			
290 Total Assets and Deferred Outflow of Resources	\$841,313	\$1,334,532	\$2,175,845

Morton County Housing Authority (ND010)
Mandan, ND

Program Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
311 Bank Overdraft			
312 Accounts Payable <= 90 Days		\$3,434	\$3,434
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable			
322 Accrued Compensated Absences - Current Portion			
324 Accrued Contingency Liability			
325 Accrued Interest Payable		\$301	\$301
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Unearned Revenue			
343 Current Portion of Long-term Debt - Capital			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities		\$8,933	\$8,933
346 Accrued Liabilities - Other			
347 Inter Program - Due To			
348 Loan Liability - Current			
310 Total Current Liabilities	\$0	\$12,668	\$12,668
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other		\$71,537	\$71,537
354 Accrued Compensated Absences - Non Current			
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			

Morton County Housing Authority (ND010)
Mandan, ND

Program Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
357 Accrued Pension and OPEB Liabilities			
350 Total Non-Current Liabilities	\$0	\$71,537	\$71,537
300 Total Liabilities	\$0	\$84,205	\$84,205
400 Deferred Inflow of Resources			
508.4 Net Investment in Capital Assets		\$18,592	\$18,592
511.4 Restricted Net Position		\$81,064	\$81,064
512.4 Unrestricted Net Position	\$841,313	\$1,150,671	\$1,991,984
513 Total Equity - Net Assets / Position	\$841,313	\$1,250,327	\$2,091,640
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$841,313	\$1,334,532	\$2,175,845

Morton County Housing Authority (ND010)
Mandan, ND

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14.871 Housing Choice Vouchers	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$4,025,032	\$4,025,032
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted	\$31,901	\$36,292	\$68,193
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery		\$21,382	\$21,382
71500 Other Revenue	\$127,327	\$19,197	\$146,524
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$159,228	\$4,101,903	\$4,261,131
91100 Administrative Salaries			

Morton County Housing Authority (ND010)
Mandan, ND

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
91200 Auditing Fees		\$15,724	\$15,724
91300 Management Fee	\$101,510	\$439,703	\$541,213
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative			
91600 Office Expenses			
91700 Legal Expense			
91800 Travel			
91810 Allocated Overhead			
91900 Other	\$1,240	\$59,624	\$60,864
91000 Total Operating - Administrative	\$102,750	\$515,051	\$617,801
92000 Asset Management Fee			
92100 Tenant Services - Salaries			
92200 Relocation Costs			
92300 Employee Benefit Contributions - Tenant Services			
92400 Tenant Services - Other			
92500 Total Tenant Services	\$0	\$0	\$0
93100 Water			
93200 Electricity			
93300 Gas			
93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			

Morton County Housing Authority (ND0010)
Mandan, ND

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
93800 Other Utilities Expense			
93000 Total Utilities	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor			
94200 Ordinary Maintenance and Operations - Materials and			
94300 Ordinary Maintenance and Operations Contracts			
94500 Employee Benefit Contributions - Ordinary Maintenance			
94000 Total Maintenance	\$0	\$0	\$0
95100 Protective Services - Labor			
95200 Protective Services - Other Contract Costs			
95300 Protective Services - Other			
95500 Employee Benefit Contributions - Protective Services			
95000 Total Protective Services	\$0	\$0	\$0
96110 Property Insurance			
96120 Liability Insurance		\$4,986	\$4,986
96130 Workmen's Compensation			
96140 All Other Insurance			
96100 Total insurance Premiums	\$0	\$4,986	\$4,986
96200 Other General Expenses			
96210 Compensated Absences		\$10,186	\$10,186
96300 Payments in Lieu of Taxes			
96400 Bad debt - Tenant Rents			
96500 Bad debt - Mortgages			

Morton County Housing Authority (ND010)
Mandan, ND

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14.871 Housing Choice Vouchers	Total
96600 Bad debt - Other			
96800 Severance Expense			
96000 Total Other General Expenses	\$0	\$10,186	\$10,186
96710 Interest of Mortgage (or Bonds) Payable			
96720 Interest on Notes Payable (Short and Long Term)		\$3,785	\$3,785
96730 Amortization of Bond Issue Costs			
96700 Total Interest Expense and Amortization Cost	\$0	\$3,785	\$3,785
96900 Total Operating Expenses	\$102,750	\$534,008	\$636,758
97000 Excess of Operating Revenue over Operating Expenses	\$56,478	\$3,567,895	\$3,624,373
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments		\$3,493,299	\$3,493,299
97350 HAP Portability-In		\$16,996	\$16,996
97400 Depreciation Expense		\$14,299	\$14,299
97500 Fraud Losses			
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$102,750	\$4,058,602	\$4,161,352
10010 Operating Transfer In			
10020 Operating transfer Out			

Morton County Housing Authority (ND010)
Mandan, ND

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
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)			
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)	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$56,478	\$43,301	\$99,779
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$784,835	\$1,207,026	\$1,991,861
11040 Prior Period Adjustments, Equity Transfers and			
11050 Changes in Compensated Absence Balance			
11060 Changes in Contingent Liability Balance			
11070 Changes in Unrecognized Pension Transition Liability			
11080 Changes in Special Term/Severance Benefits Liability			
11090 Changes in Allowance for Doubtful Accounts - Dwelling			
11100 Changes in Allowance for Doubtful Accounts - Other			
11170 Administrative Fee Equity		\$1,169,263	\$1,169,263
11180 Housing Assistance Payments Equity		\$81,064	\$81,064

Morton County Housing Authority (ND010)
Mandan, ND

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2025

	2 State/Local	14,871 Housing Choice Vouchers	Total
11190 Unit Months Available		8256	8256
11210 Number of Unit Months Leased		6454	6454
11270 Excess Cash			
11610 Land Purchases			
11620 Building Purchases			
11630 Furniture & Equipment - Dwelling Purchases			
11640 Furniture & Equipment - Administrative Purchases			
11650 Leasehold Improvements Purchases			
11660 Infrastructure Purchases			
13510 CFFP Debt Service Payments			
13901 Replacement Housing Factor Funds			